

SCHEDULE	
MO-MSS	

F	\ttac	hment	Sequence	No.	1	120S-04	

APPORTIONMENT ELECTION * Missouri Statutes provide seven methods of determining income from Missouri sources. Check only ONE of the seven boxes. Method Tone — MULTISTATE ALLOCATION MOD THREE FACTOR APPORTIONMENT — Muterate Tax Compact — Section 32.200, RSM6 — Complete Parts 3 and 2. Method Tone — SUBJESES TRANSSCRION SMICE FACTOR APPORTIONMENT — Section 143.451.28, RSM6 — Complete Parts 3 and 2. Method Tone — SUBJESES TRANSSCRION SMICE FACTOR APPORTIONMENT — Section 143.451.8, RSM6 — Section 143.451	DO NOT USE THIS SCHEDULE IF ALL INCOME	IS FROM MISS	SOURI	SOUR	CES.								
ABPORTIONMENT ELECTION Missourd Statutes provide severe methods of determining income from Missouri sources. Check only ONE of the severe hours. Method fine — MULTISTRE ALLOCATION AND THREE FACTOR APPORTIONMENT — Multistates Tax Compact — Section 32.200, RSMo — Complete Parts 3 and 2. Method fine — MULTISTRE ALLOCATION AND THREE FACTOR APPORTIONMENT — Section 143.451.2(2), RSMo — Complete Parts 3 and 1. Special Methods Number 3 to 7 — Attach Detailed Explanation Three — Transportation — Section 143.451.3, RSMo Six — Telephone and Telegraph — Section 143.451.2, RSMo Letter of Approval from the Difference of Provided Methods Number 3 to 7 and 143.51.4, RSMo Severe — Other Approval Method — Section 143.451.2, RSMo Letter of Approval from the Difference on Line 11 the amount of Sales which are transacted wholly in Missouri and partly without Missouri. Enter on Line 3 the amount of sales which are transacted wholly without Missouri and partly without Missouri or Ince 2 the amount of sales which are transacted wholly without Missouri and partly without Missouri and partly without Missouri. In elementing income from Missouri sources in cases where sales on ond express the volume of business enter on Line 1 the amount of business transacted wholly in Missouri and partly without Missouri. In amount wholly in Missouri and partly without Missouri and partly without Missouri and partly without Missouri. Amount wholly in Missouri 1 00 0 0 0 0 0 0 0	CORPORATION NAME	MO TAX	(I.D. NUN	MBER	(CHART	ER NU	MBER	FE	DERAL	I.D. NUN	MBER	
ABPORTIONMENT ELECTION Missourd Statutes provide severe methods of determining income from Missouri sources. Check only ONE of the severe hours. Method fine — MULTISTRE ALLOCATION AND THREE FACTOR APPORTIONMENT — Multistates Tax Compact — Section 32.200, RSMo — Complete Parts 3 and 2. Method fine — MULTISTRE ALLOCATION AND THREE FACTOR APPORTIONMENT — Section 143.451.2(2), RSMo — Complete Parts 3 and 1. Special Methods Number 3 to 7 — Attach Detailed Explanation Three — Transportation — Section 143.451.3, RSMo Six — Telephone and Telegraph — Section 143.451.2, RSMo Letter of Approval from the Difference of Provided Methods Number 3 to 7 and 143.51.4, RSMo Severe — Other Approval Method — Section 143.451.2, RSMo Letter of Approval from the Difference on Line 11 the amount of Sales which are transacted wholly in Missouri and partly without Missouri. Enter on Line 3 the amount of sales which are transacted wholly without Missouri and partly without Missouri or Ince 2 the amount of sales which are transacted wholly without Missouri and partly without Missouri and partly without Missouri. In elementing income from Missouri sources in cases where sales on ond express the volume of business enter on Line 1 the amount of business transacted wholly in Missouri and partly without Missouri. In amount wholly in Missouri and partly without Missouri and partly without Missouri and partly without Missouri. Amount wholly in Missouri 1 00 0 0 0 0 0 0 0													
**Missouri Statutes provide seven methods of determining incores from Missouri sources. Check only ONE of the seven boase. Indend of the — MULTISTATE ALLOCATION AND THREE FACTOR APPORTIONMENT — Multitates Tax Compact — Section 32.200, RSWo — Complete Parts 3 and 2. Method Two — DUSINESS TRANSACTION SINGLE FACTOR APPORTIONMENT — Section 143.451.2(2), RSWo — Complete Parts 3 and 1. Special Methods Number 3 to 7 — Attach Detailed Explanation Three — Transportation — Section 143.451.3, RSWo Six — Telephone and Teleproph — Section 143.451.3, RSWo Six — Telephone and Teleproph — Section 143.451.3, RSWo Six — Telephone and Teleproph — Section 143.451.3, RSWo Six — Telephone and Telephone and Teleproph — Section 143.451.3, RSWo Six — Telephone and Tel	APPORTIONMENT FLECTION					1							
Method One — MULTISTATE ALLOCATION AND THREE FACTOR APPORTIONMENT — Mutestate Tax Compact — Section 32.200, RSMo — Complete Parts 3 and 2. Method Two — BUSINESS TRANSACTION SINGLE FACTOR APPORTIONMENT — Section 143.451.2, RSMo — Complete Parts 3 and 1. Special Methods Number 3 to 7 — Attach Detailed Explanation Section 143.451.4, RSMo Swem — Other Approval Method — Section 143.451.6, RSMo For — Railroad — Section 143.451.4, RSMo Swem — Other Approval Method — Section 143.451.2, RSMo Letter of Approval from the Director of Revenue must be attached. Five — Intersale Bridge — Section 143.451.5, RSMo Director of Revenue must be attached. PART 1 — METHOD TWO — SINGLE FACTOR APPORTIONMENT		e from Missouri source	s. Check	only ONF	of the	seven i	hoxes.						
Method Two = BUSINESS TRANSACTION SINGLE FACTOR APPORTIONMENT — Section 143.451.2(2), RSMo — Complete Parts 3 and 1. Special Methods Number 3 to 7 — Attach Detailed Explanation Six — Telephone and Telegraph — Section 143.451.6, RSMo Foru — Railariad — Section 143.451.6, RSMo Seven — Other Approved Method — Section 143.451.6, RSMo Provided Method Method — Section 143.451.6, RSMo Provided Method Method Method Method — Section 143.451.6, RSMo Provided Method Meth				•					omnle	la Part	s 3 and 3		
Special Methods Number 3 to 7 — Attach Detailed Explanation Six — Telephone and Telegraph — Section 143.451.8, RSMo Seven — Other Approved Method — Section 143.451.8, RSMo Letter of Approval from the Price — Interestate Bridge — Section 143.451.8, RSMo Director of Revenue must be attached. Part 1 — METHOD TWO — SINGLE FACTOR APPORTIONMENT Farter on Line 1 the amount of sales which are transacted wholly in Missouri. Enter on Line 2 the amount of sales which are transacted wholly without Missouri. Enter on Line 3 the amount of sales which are transacted wholly without Missouri. Enter on Line 3 the amount of Seles which are transacted wholly without Missouri. Enter on Line 3 the amount of Seles which are transacted wholly in Missouri and party without of business, enter on Line 1 the amount of business transacted wholly in Missouri and enter on Line 2 the amount of business transacted wholly in Missouri and enter on Line 2 the amount of business transacted wholly in Missouri and enter on Line 2 the amount of business transacted wholly in Missouri and party within and party without Missouri 120									ompic	ic i aii	3 0 4114 2		
Three — Transportation — Section 143.451.3, RSMo	I Method Two — Bookless Thansaction Shidle Factor	TALL OTTIONWENT	— 560ii0	11140.40	1.2(2), 1	10IVIO -	- 0011	ipiete i arts 5 ariu i.					
Four = Railroad — Section 143.451.4, RSMo Seven — Other Approved Method — Section 143.451.2, RSMo Letter of Approval from the	Special Methods Number 3 to 7 — Attach Detailed Explanation												
□ Five — Interstate Biologe — Section 143.451.5, RSMo PART 1 — METHOD TWO — SINGLE FACTOR APPORTIONMENT • Enter on Line 1 the amount of sales which are transacted wholly in Missouri. • Enter on Line 1 the amount of sales which are transacted partly within Missouri and partly without Missouri. • Enter on Line 2 the amount of sales which are transacted partly within Missouri and partly countries. • Enter on Line 3 the amount of sales which are transacted partly within Missouri and partly countries. • Enter on Line 3 the amount of sales which are transacted partly within Missouri and partly countries. • In determining income from Missouri sources in cases where sales do not express the volume of business, enter on Line 1 the amount of business transacted wholly in Missouri and partly countries. • In determining income from Missouri sucrue in cases where sales do not express the volume of business, enter on Line 1 the amount of business transacted wholly in Missouri and partly custised Missouri. • In Amount wholly in Missouri Hardin (In Missouri) and partly custised Missouri. • Amount wholly in Missouri Missouri • Amount wholly without Missouri • TOTAL • Missouri Missouri • TOTAL • Missouri Missouri • Dot	☐ Three — Transportation — Section 143.451.3, RSMo		Six — T	elephone	and Tel	legraph	n — Se	ection 143.451.6, RSMo					
PART 1 — METHOD TWO — SINGLE FACTOR APPORTIONMENT • Enter on Line 1 the amount of sales which are transacted wholly in Missouri. • Enter on Line 2 the amount of sales which are transacted wholly without Missouri. • In determining income from Missouri sources in cases where sales do not express the volume of business, enter on Line 1 the amount of business transacted wholly without Missouri. • In determining income from Missouri sources in cases where sales do not express the volume of business, enter on Line 1 the amount of business transacted partly without Missouri. • In determining income from Missouri sources in cases where sales do not express the volume of business, enter on Line 1 the amount of business transacted partly in Missouri and partly outside Missouri. • In determining income from Missouri stransacted partly in Missouri and partly outside Missouri. • Amount wholly in Missouri such with specific data on Federal Form 1120S. • TOTAL	☐ Four — Railroad — Section 143.451.4, RSMo		Seven -	– Other A	pproved	d Metho	od — 9	Section 143.461.2, RSM	o Lett	er of A	pproval	from th	ne
Enter on Line 1 the amount of sales which are transacted wholly in Missouri. Enter on Line 2 the amount of sales which are transacted partly with Missouri and partly without Missouri. In determining income from Missouri sources in cases where sales do not express the volume of business, enter on Line 1 the amount of business transacted wholly in Missouri and enter on Line 2 the amount of subsiness transacted partly in Missouri and enter on Line 2 the amount of business transacted partly in Missouri and enter on Line 2 the amount of business transacted partly in Missouri and enter on Line 2 the amount of business transacted partly in Missouri and enter on Line 2 the amount of business transacted wholly in Missouri and enter on Line 2 the amount of business transacted wholly in Missouri and transaction in Missouri and partly outside Missouri. 1 TOTAL	☐ Five — Interstate Bridge — Section 143.451.5, RSMo		Directo	r of Reve	nue mu	ist be a	attach	ed.					
Enter on Line 1 the amount of sales which are transacted wholly in Missouri. Enter on Line 2 the amount of sales which are transacted partly with Missouri and partly without Missouri. In determining income from Missouri sources in cases where sales do not express the volume of business, enter on Line 1 the amount of business transacted wholly in Missouri and enter on Line 2 the amount of subsiness transacted partly in Missouri and enter on Line 2 the amount of business transacted partly in Missouri and enter on Line 2 the amount of business transacted partly in Missouri and enter on Line 2 the amount of business transacted partly in Missouri and enter on Line 2 the amount of business transacted wholly in Missouri and enter on Line 2 the amount of business transacted wholly in Missouri and transaction in Missouri and partly outside Missouri. 1 TOTAL	PART 1 — METHOD TWO — SINGLE FACTOR	APPORTIONMI	ENT										
Enter on Line 2 the amount of sales which are transacted wholly without Missouri. In determining income from Missouri sources in cases where sales do not express the volume of business, enter on Line 1 the amount of business transacted wholly without Missouri and enter on Line 2 the amount of business transacted partly in Missouri and enter on Line 2 the amount of business transacted partly in Missouri and enter on Line 2 the amount of business transacted partly in Missouri and enter on Line 2 the amount of business transacted partly in Missouri and partly outside Missouri. I Amount wholly in Missouri 1 000 2. Amount partly within and partly without Missouri 2 000 3. Amount wholly without Missouri 3 000 4. Total amount (all sources) add Lines 1, 2, and 3 000 5. One-half of Line 2 5 000 6. Total amount (Missouri) — add Lines 1 and 5 5 000 6. Total amount (Missouri) — add Lines 1 and 5 5 000 6. Total amount (Missouri) — add Lines 1 and 5 5 000 6. Total amount (Missouri) — add Lines 1 and 5 5 000 6. Total amount (Missouri) — add Lines 1 and 5 5 000 6. Total amount (Missouri) — add Lines 1 and 5 5 000 6. Total amount (Missouri) — Three FACTOR APPORTIONMENT (a) 000 7. Missouri single factor apportionment fraction (Divide Line 6 by Line 4). Enter on Schedule MO-NRS, Parts 1 and 2, Column (c) 7 000 7. Average yearly value of real and tangible personal property used in the business, whether owned or rented (b) 000 7. Average yearly value of real and tangible personal property used in the business, whether owned or rented (b) 000 7. Average yearly value of real and tangible personal property used in the business and value of constructions in progress.) Land													
Indetermining income from Missouri sources in cases where sales do not express the volume of business, enter on Line 1 the amount of business transacted wholly in Missouri and enter on Line 2 the amount of business transacted partly in Missouri and partly outside Missouri. It amount wholly in Missouri		•	uri and p	cartly with	hout Mi	issour	i.						
Missouri and enter on Line 2 the amount of business transacted partly in Missouri and partly outside Missouri. Attach an explanation reconciling Line 4 with specific data on Federal Form 1120S. TOTAL MISSOURI 1. Amount wholly in Missouri 2. Amount wholly within and partly without Missouri 3. Amount wholly within and partly without Missouri 4. Total amount (all sources) add Lines 1, 2, and 3 4. Total amount (all sources) add Lines 1, 2, and 3 5. One-half of Line 2 6. Total amount (Missouri) — add Lines 1 and 5 6. Total amount (Missouri) — add Lines 1 and 5 7. Missouri single factor apportionment fraction (Divide Line 6 by Line 4). Enter on Schedule MO-NRS, Parts 1 and 2, Column (c) 7. Missouri single factor apportionment fraction (Divide Line 6 by Line 4). Enter on Schedule MO-NRS, Parts 1 and 2, Column (c) 7. Missouri single factor apportionment fraction (Divide Line 6 by Line 4). Enter on Schedule MO-NRS, Parts 1 and 2, Column (c) 7. Missouri single factor apportionment fraction (Divide Line 6 by Line 4). Enter on Schedule MO-NRS, Parts 1 and 2, Column (c) 7. Missouri single factor apportionment fraction (Divide Line 6 by Line 4). Enter on Schedule MO-NRS, Parts 1 and 2, Column (c) 7. Missouri single factor apportionment fraction (Divide Line 6 by Line 4). Enter on Schedule MO-NRS, Parts 1 and 2, Column (c) 7. Missouri single factor apportionment fraction (Divide Line 6 by Line 4). Enter on Schedule MO-NRS, Parts 1 and 2, Column (c) 7. Missouri single factor apportionment fraction (Divide Line 6 by Line 4). Enter on Schedule MO-NRS, Parts 1 and 2, Column (c) 7. Missouri single factor apportion on Schedule MO-NRS, Parts 1 and 2, Column (c) 8. Average yearly value of real and tangible personal property used in the business and value of construction in progress.) 8. Autorio of real and Line fraction (Divide Line 6 by Line 4). Enter on Schedule MO-NRS, Parts 1 and 2 and	• Enter on Line 3 the amount of sales which are transacted	wholly without Miss	souri.	-									
Attach an explanation reconciling Line 4 with specific data on Federal Form 1120S. TOTAL MISSOURI	• In determining income from Missouri sources in cases when the source in cases when the source is the source in cases when the source is the source in the source is the source in the source in the source is the source in the source in the source is the source in the source in the source in the source is the source in the source in the source is the source in the source in the source in the source is the source in the source in the source in the source is the source in the source in the source in the source in the source is the source in the	nere sales do not ex	press th	ne volume	e of bu	siness	s, ente	er on Line 1 the amou	nt of b	usine	ss trans	acted v	wholly in
TOTAL MISSOURI	Missouri and enter on Line 2 the amount of business tran	sacted partly in Mis	souri an	d partly o	outside	Misso	ouri.						
1	Attach an explanation reconciling Line 4 with specific data	a on Federal Form 1	120S.	ſ									
2. Amount yactify within and partly without Missouri				Į					4		MIS	SSOUF	
3. Amount wholly without Missouri 3 00	•							T	-				00
4. Total amount (all sources) add Lines 1, 2, and 3									_				
5. One-half of Line 2 6. Total amount (Missouri) — add Lines 1 and 5 7. Missouri single factor apportonment fraction (Divide Line 6 by Line 4). Enter on Schedule MO-NRS, Parts 1 and 2, Column (c) 7. Missouri single factor apportonment fraction (Divide Line 6 by Line 4). Enter on Schedule MO-NRS, Parts 1 and 2, Column (c) 7. % PART 2 — METHOD ONE — THREE FACTOR APPORTIONMENT 1. Average yearly value of real and tangible personal property used in the business, whether owned or rented. Owned property: (at original cost, see instructions) (Exclude property not connected with the business and value of construction in progress.) Land. Land. Depreciable assets 1000 000 000 000 Other (attach schedule) 000 000 000 000 Other (attach schedule) 1000 000 000 000 000 000 000 000 000 00	Amount wholly without Missouri Tatal amount (all poursos) add Lines 1, 2, and 2.				3				_				
6. Total amount (Missouri) — add Lines 1 and 5 7. Missouri single factor apportionment fraction (Divide Line 6 by Line 4). Enter on Schedule MO-NRS, Parts 1 and 2, Column (c) PART 2 — METHOD ONE — THREE FACTOR APPORTIONMENT 1. Average yearly value of real and tanglible personal property used in the business, whether owned or rented. Owned property: (at original cost, see instructions) (Exclude property not connected with the business and value of construction in progress.) Land Depreciable assets Invertory and supplies Other (attach schedule) Net annual rental of property, times eight 1 a 00 tb 00 tb 00 t									_				00
7. Missouri single factor apportionment fraction (Divide Line 6 by Line 4). Enter on Schedule MO-NRS, Parts 1 and 2, Column (c) 7. 9% PART 2 — METHOD ONE — THREE FACTOR APPORTIONMENT 1. Average yearly value of real and tangible personal property used in the business, whether owned or rented. Owned property, (at original cost, see instructions) (Exclude property not connected with the business and value of construction in progress.) Land Depreciable assets Inventory and supplies Other (attach schedule) Net annual rental of property, times eight Other (attach schedule) Net annual rental of property, times eight Other (attach schedule) 2. Wages, salaries, commissions, and other compensation of employees related to business income TOTAL WAGES AND SALARIES 2a 00 2b 00 2 , % 3. Sales (gross receipts, less returns and allowances): (a) Sales delivered or shipped to Missouri uprchasers: (1) Shipped from within Missouri (2) Purchasers in a state where the taxpayer would not be taxable (e.g., under Public Law 86-272) (b) Other gross receipts (rents, royalties, interest, etc.) 7. 9% PERCENT WITHIN MISSOURI (a) + (b) OD 00 00 00 00 00 00 00 00 00													
PART 2 — METHOD ONE — THREE FACTOR APPORTIONMENT 1. Average yearly value of real and tangible personal property used in the business, whether owned or rented. 1. Average yearly value of real and tangible personal property used in the business, whether owned or rented. 1. Average yearly value of real and tangible personal property used in the business and value of construction in progress.) 1. Land 1. Depreciable assets 1. DO 2. Wages, salaries, commissions, and other compensation of employees related to business income 1. Average yearly value of real and tangible personal property used in the business income 1. Average yearly value of real and tangible personal property used in the business whether owned or rented. 1. Average yearly value of real and tangible personal property used in the business and value of construction in progress.) 1. DO 1. DO 1. DO 1. DO 1. DO 2. DO 2. DO 3. Sales (gross receipts, less returns and allowances): (a) Sales delivered or shipped to Missouri purchasers: (1) Shipped from within Missouri (2) Shipped from within Missouri (2) Shipped from within Missouri (2) Purchasers in a state where the taxpayer would not be taxable (e.g., under Public Law 86-272) (b) Other gross receipts (rents, royalties, interest, etc.) 1. DO 1. DO 1. DO 2. DO 3. DO 4. APPORTIONMENT FACTOR — add percentages on Lines 1, 2, and 3, and divide by factors present (see instructions)	,								.				, 00
PART 2 — METHOD ONE — THREE FACTOR APPORTIONMENT 1. Average yearly value of real and tangible personal property used in the business, whether owned or rented. Owned property; (at original cost, see instructions) (Exclude property not connected with the business and value of construction in progress.) Land									. 7			,	%
1. Average yearly value of real and tangible personal property used in the business, whether owned or rented. Owned property: (at original cost, see instructions) (Exclude property not connected with the business and value of construction in progress.) Land Depreciable assets 000 Other (attach schedule) Net annual rental of property, times eight 100 Other (attach schedule) Net annual rental of property, times eight 100 TOTAL PROPERTY VALUES 110 120 130 3 Sales (gross receipts, less returns and allowances): (a) Sales delivered or shipped from outside Missouri (b) Sales shipped from within Missouri (c) Shipped from Missouri (d) Sales shipped from Missouri (e) Sales shipped from Missouri (c) Other gross receipts (rents, royalties, interest, etc.) TOTAL SALES 3a 00 3b 00 00 00 00 00 1				OTAL MIS				OTAL EVERYWHERE	Р	ERCE			SSOURI
Owned property: (at original cost, see instructions) (Exclude property not connected with the business and value of construction in progress.) Land				(a)		:		(D)			(a) -	- (D)	
Owned property: (at original cost, see instructions) (Exclude property not connected with the business and value of construction in progress.) Land	 Average yearly value of real and tangible personal properties, whether owned or rented. 	erty used in the											
Land	Owned property: (at original cost, see instructions) (Exc	lude property not											
Depreciable assets		. • .				00		0	0				
Other (attach schedule) Net annual rental of property, times eight TOTAL PROPERTY VALUES 1a 00 1b 00 1 2. Wages, salaries, commissions, and other compensation of employees related to business income TOTAL WAGES AND SALARIES 2a 00 2b 00 2						_			_				
Net annual rental of property, times eight	Inventory and supplies					00		0	0				
TOTAL PROPERTY VALUES 1a 00 1b 00 1	Other (attach schedule)					00		0	0				
2. Wages, salaries, commissions, and other compensation of employees related to business income TOTAL WAGES AND SALARIES 2a 00 2b 00 2 3. Sales (gross receipts, less returns and allowances): (a) Sales delivered or shipped to Missouri purchasers: (1) Shipped from outside Missouri (2) Shipped from within Missouri (b) Sales shipped from Missouri to: (1) The United States Government (2) Purchasers in a state where the taxpayer would not be taxable (e.g., under Public Law 86-272) (c) Other gross receipts (rents, royalties, interest, etc.) TOTAL SALES 3a 00 3b 00 3 4. APPORTIONMENT FACTOR — add percentages on Lines 1, 2, and 3, and divide by factors present (see instructions)						$\overline{}$			_				
related to business income TOTAL WAGES AND SALARIES			1a			00	1b	0	0 1				. %
TOTAL WAGES AND SALARIES 2a 00 2b 00 2		of employees											
3. Sales (gross receipts, less returns and allowances): (a) Sales delivered or shipped to Missouri purchasers: (1) Shipped from outside Missouri (2) Shipped from Within Missouri (3) Sales shipped from Within Missouri (4) Sales shipped from Missouri to: (5) Sales shipped from Missouri to: (6) Purchasers in a state where the taxpayer would not be taxable (6) Purchasers in a state where the taxpayer would not be taxable (6) Cother gross receipts (rents, royalties, interest, etc.) TOTAL SALES 3a 3a 3b 3b 3c 4. APPORTIONMENT FACTOR — add percentages on Lines 1, 2, and 3, and divide by factors present (see instructions)			20			00	2h	0	م ا م				0/
(a) Sales delivered or shipped to Missouri purchasers: (1) Shipped from outside Missouri (2) Shipped from within Missouri (3) Sales shipped from Missouri (4) Sales shipped from Missouri to: (5) Sales shipped from Missouri to: (6) Purchasers in a state where the taxpayer would not be taxable (6) Ge.g., under Public Law 86-272) (7) Other gross receipts (rents, royalties, interest, etc.) TOTAL SALES 3a 3a 3b 4. APPORTIONMENT FACTOR — add percentages on Lines 1, 2, and 3, and divide by factors present (see instructions)			Za			. 00	20	; U	0 2				/0
(1) Shipped from outside Missouri (2) Shipped from within Missouri (b) Sales shipped from Missouri to: (1) The United States Government (2) Purchasers in a state where the taxpayer would not be taxable (e.g., under Public Law 86-272) (c) Other gross receipts (rents, royalties, interest, etc.) TOTAL SALES 3a 00 3b 4. APPORTIONMENT FACTOR — add percentages on Lines 1, 2, and 3, and divide by factors present (see instructions)	· ·												
(2) Shipped from within Missouri (b) Sales shipped from Missouri to: (1) The United States Government (2) Purchasers in a state where the taxpayer would not be taxable (e.g., under Public Law 86-272) (c) Other gross receipts (rents, royalties, interest, etc.) TOTAL SALES 3a 00 3b 00 3 4. APPORTIONMENT FACTOR — add percentages on Lines 1, 2, and 3, and divide by factors present (see instructions)	• • • • • • • • • • • • • • • • • • • •					00							
(b) Sales shipped from Missouri to: (1) The United States Government (2) Purchasers in a state where the taxpayer would not be taxable (e.g., under Public Law 86-272) (c) Other gross receipts (rents, royalties, interest, etc.) TOTAL SALES 3a 00 3b 00 3 4. APPORTIONMENT FACTOR — add percentages on Lines 1, 2, and 3, and divide by factors present (see instructions)	· / · · · ·					_							
(1) The United States Government (2) Purchasers in a state where the taxpayer would not be taxable (e.g., under Public Law 86-272) (c) Other gross receipts (rents, royalties, interest, etc.) TOTAL SALES 3a 00 3b 00 3 4. APPORTIONMENT FACTOR — add percentages on Lines 1, 2, and 3, and divide by factors present (see instructions)	· · · · ·												
(e.g., under Public Law 86-272)						00							
(c) Other gross receipts (rents, royalties, interest, etc.)	(2) Purchasers in a state where the taxpayer would no	ot be taxable											
TOTAL SALES 3a 00 3b 00 3						•							
4. APPORTIONMENT FACTOR — add percentages on Lines 1, 2, and 3, and divide by factors present (see instructions)						_							
						•		<u> </u>	U 3	+		-1	, %
													0/

SCHEDULE MO-MSS PAGE 2

CORPORATION NAME	MO TAX I.D. NUMBER	CHARTER NUMBER	FEDERAL I.D. NUMBER	

PART 3 — MULTISTATE OR SINGLE FACTOR ALLOCATION

Directly allocable nonbusiness income.	ALLOCATION OF NONBUSINESS INCOME							
Do not allocate expenses that have been excluded from federal taxable		INCOME	DIRECTLY RELA	TED EXPENSES	INDIRECTLY RELATED EXPENSES			
income.	(1) EVERYWHERE	(2) MISSOURI	(3) EVERYWHERE	(4) MISSOURI	(5) EVERYWHERE	(6) MISSOURI		
1. Interest income	00	00	00	00	00	00		
2. Royalties	00	00	00	00	00	00		
3. Rents	00	00	00	00	00	00		
4. Net capital gains	00	00	00	00	00	00		
5. Dividends	00	00	00	00	00	00		
6. Total each column	00	00	00	00	00	00		

All income is presumed to be business income unless you can clearly show the income to be nonbusiness income.

ALLOCATION/APPORTIONMENT OF DISTRIBUTIVE SHARE ITEMS

The following steps must be followed for each distributive share item that is being allocated as nonbusiness income. Attach an explanation and computations detailing the nature of the nonbusiness or Missouri source income.

EXAMPLE: Assume \$15,000 in total rents of which \$12,000 is business income and \$3,000 is nonbusiness of which \$1,000 is directly allocated to Missouri income. Assume an apportionment factor of 33.333% (from Part 1, Line 7 or Part 2, Line 4):

Step 1	\$15,000	Total rents
Step 2	3,000	Allocated to Missouri as nonbusiness or Missouri source income
	\$ 12,000	Business income
Step 3	\$ 12,000	X 33.333% = 4,000
Step 4	\$ 1,000	Missouri source income
Step 5	+ 4,000	From Step 3
	\$ 5,000	Enter on Schedule MO-NRS, Part 1, Line 3, Column (b).
Step 6	\$ 5,000/15	5,000 = 30% This percentage is entered on Schedule MO-NRS, Part 1, Line 3, Column (c).

APPORTIONMENT OF PARTNERSHIP INTEREST

EXAMPLE: Assume S corporation's only activity is a 10 percent ownership in partnership. Partnership's Schedule MO-MSS reflects single factor with \$1,000,000 as wholly within and \$275,000 as partly within. S corporation method 2 Single Method Apportionment is calculated as follows:

1.	Amount wholly in Missouri (\$1,000,000 x .10)	=	\$100,000
2.	Amount wholly within and without Missouri (\$275,000 x .10)	=	\$27,500
3.	Amount wholly without Missouri (0 x .10)	=	0
4.	Total amount (all source)		127,500
5.	One half of Line 2		13,750
6.	Total Amount (Missouri) add Line 1 and Line 5		113,750
7.	Missouri Single Factor Apportionment (Divide Line 6 by Line 4) Enter on Schedule MO-NRS, Parts 1 and 2, Column (e).		89.216%

MO 860-1811 (09-2010)