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MISSOURI DEPARTMENT OF REVENUE

NONBUSINESS INCOME SCHEDULE

SCHEDULE **MO-NBI**

Attachment Sequence No. 1120-02

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

Complete this schedule only if you apportion income to Missouri (using Method 1) and to other states AND you have income classified as nonbusiness income. See 12 CSR 10-2.075 for further explanation of what is business income and what is nonbusiness income.

NOTE: All income is presumed to be business income unless you can clearly show the income to be nonbusiness income. If this schedule is not attached to your Corporation Income Tax Return, your nonbusiness income will not be considered.

Definitions: "Business Income" is income arising from transactions and activities in the regular course of the taxpayer's trade or business and includes some income from tangible and intangible property if the acquisition, management, and disposition of the property constitute integral parts of the taxpayer's regular trade or business operations. ***Example:*** The taxpayer is engaged in the heavy construction business and uses equipment such as cranes and tractors. The taxpayer makes short-term leases of the equipment when the equipment is not needed on any particular project. The rental income is business income.

"Nonbusiness Income" means all income other than business income. ***Example:*** The taxpayer operates a multistate chain of grocery stores. It purchases as an investment an office building in another state with surplus funds and leases the entire building to others. The net rental income is not business income of the grocery store trade or business. Therefore, the net rental income is nonbusiness income.

Detailed description and explanation of why income is nonbusiness including why it is outside of your regular business operations	Gross Income		Related Expenses	
	1. Everywhere	2. Missouri	3. Everywhere	4. Missouri
Total each column	1.	2.	3.	4.

Nonbusiness income — all sources Column 1 less Column 3. Enter on Schedule MO-MS, Part 2, Line 9.
Nonbusiness income — Missouri sources Column 2 less Column 4. Enter on Schedule MO-MS, Part 2, Line 12.

This form is available upon request in alternative accessible format(s).