



Missouri Department of Revenue
Nonbusiness Income Schedule



13106010001

Attachment Sequence No. 1120-02

Form header with fields: Corporation Name, Missouri Tax I.D. Number, Charter Number, Federal Employer 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...
"Nonbusiness Income" means all income other than business income. Example: The taxpayer operates a multistate chain of grocery stores.

Business Description
Describe in detail your regular trade or business operations including your product or service description.

Table with 5 columns: Detailed description and explanation of why income is nonbusiness, Gross Income (1. Everywhere, 2. Missouri), Related Expenses (3. Everywhere, 4. Missouri). Includes a 'Total each column' row.

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

Schedule MO-NBI must be filed with the Form MO-1120.

Form MO-NBI (Revised 04-2015)

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