



MISSOURI DEPARTMENT OF REVENUE
**S CORPORATION
NONRESIDENT SCHEDULE**

SCHEDULE
MO-NRS

Attachment Sequence No. 1120S-03

COMPLETE THIS SCHEDULE FOR EACH NONRESIDENT SHAREHOLDER WHO HAS MISSOURI SOURCE INCOME.

CORPORATION NAME

MO TAX I.D. NUMBER

CHARTER NUMBER

FEDERAL I.D. NUMBER

PART 1 — S CORPORATION'S DISTRIBUTIVE SHARE ITEMS

NONRESIDENT SHAREHOLDER'S NAME

| | MISSOURI SOURCE | | | SOCIAL SECURITY NUMBER | |
|--|-----------------------|--------|---------|-------------------------|-----------------|
| | (a) | (b) | (c) | (d) | (e) |
| | FEDERAL SCHEDULE K | AMOUNT | MO % | FEDERAL SCHEDULE K-1 | MISSOURI SOURCE |
| 1. Ordinary business income (loss) | 00 | 00 | | 00 | 00 |
| 2. Net rental real estate income (loss) | 00 | 00 | | 00 | 00 |
| 3. Other net rental income (loss) (Federal Schedule K, Line 3c) | 00 | 00 | | 00 | 00 |
| 4. Interest income | 00 | 00 | | 00 | 00 |
| 5a. Ordinary dividends | 00 | 00 | | 00 | 00 |
| 5b. Qualified dividends | 00 | 00 | | 00 | 00 |
| 6. Royalties | 00 | 00 | | 00 | 00 |
| 7. Net short-term capital gain (loss) | 00 | 00 | | 00 | 00 |
| 8a. Net long-term capital gain (loss) | 00 | 00 | | 00 | 00 |
| 8b. Collectibles (28%) gain (loss) | 00 | 00 | | 00 | 00 |
| 8c. Unrecaptured section 1250 gain | 00 | 00 | | 00 | 00 |
| 9. Net section 1231 gain (loss) | 00 | 00 | | 00 | 00 |
| 10. Other income (loss) | 00 | 00 | | 00 | 00 |
| 11. Section 179 deduction | 00 | 00 | | 00 | 00 |
| 12. Other deductions (Federal Schedule K, Lines 12a through 12d) .. | 00 | 00 | | 00 | 00 |

PART 2 — SHARE OF MISSOURI S CORPORATION ADJUSTMENT — NONRESIDENT SHAREHOLDERS

| The lines below and Column (a) correspond to the lines on Form MO-1120S. | (a) | (b) | (c) | (d) | (e) |
|--|---|--------------------|---------|--|--------------------|
| | MISSOURI S CORPORATION ADJUSTMENT | MISSOURI SOURCE | MO % | SHAREHOLDER'S S CORPORATION ADJUSTMENT | MISSOURI SOURCE |
| ADDITIONS | | | | | |
| 1. Net state and local income taxes deducted on Federal Form 1120S | 00 | 00 | | | |
| 2. Net state and local bond interest (except Missouri) | 00 | 00 | | | |
| 3. <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary <input type="checkbox"/> Other adjustments | 00 | 00 | | | |
| 4. Donations claimed for the Food Pantry Tax Credit that were deducted from federal taxable income, Section 135.647, RSMo | 00 | 00 | | | |
| 5. Total of Lines 1 through 4 | 00 | 00 | | | |
| SUBTRACTIONS | | | | | |
| 6. Net interest from exempt federal obligations | 00 | 00 | | | |
| 7. Amount of any state income tax refund included in federal ordinary income | 00 | 00 | | | |
| 8. Federally taxable — Missouri exempt obligations | 00 | 00 | | | |
| 9. <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary <input type="checkbox"/> Other adjustments <input type="checkbox"/> Build America and Recovery Zone Bond Interest <input type="checkbox"/> Missouri Public-Private Transportation Act | 00 | 00 | | | |
| 10. Missouri depreciation basis adjustment (Section 143.121.3(7), RSMo) | 00 | 00 | | | |
| 11. Depreciation recovery on qualified property that is sold (Section 143.121.3(9), RSMo) | 00 | 00 | | | |
| 12. Total of Lines 6 through 11 | 00 | 00 | | | |
| 13. Missouri S corporation adjustment — NET ADDITION | 00 | 00 | | 00 | 00 |
| 14. Missouri S corporation adjustment — NET SUBTRACTION | 00 | 00 | | 00 | 00 |

NOTE: Each item shown in Parts 1 and 2, Columns (d) and (e) should be entered on the appropriate lines of Form MO-NRI of each nonresident shareholder.

SCHEDULE MO-NRS S CORPORATION NONRESIDENT FORM

Instructions

Schedule MO-NRS must be completed and a copy (or its information) supplied to the nonresident shareholder when the S corporation has: (1) a nonresident shareholder; and (2) the S corporation has income from Missouri sources. Omit Schedule MO-NRS, if all shareholders are Missouri residents.

The nonresident shareholder must report his/her share of the Missouri income and Missouri source modifications indicated on Schedule MO-NRS on his/her Form MO-1040 and Form MO-NRI. **Any questions concerning the Form MO-1040 or Form MO-NRI should be directed to Individual Income Tax at (573) 751-3505.** Any questions concerning Subchapter S corporation distribution withholding or shareholder composite returns should contact: Department of Revenue, Taxation Division, P.O. Box 2200, Jefferson City, MO 65105-2200 or call (573) 751-1467.

PART 1 S CORPORATION'S DISTRIBUTIVE SHARE ITEMS

1. Enter nonresident shareholder's name and Social Security Number from Federal Form 1120S, Schedule K-1 for each nonresident. Enter the corporation's Federal I.D. Number. Complete a separate Schedule MO-NRS for each nonresident shareholder.
2. Column (a): Enter the amount from Federal Form 1120S, Schedule K. Note that the Schedule MO-NRS, Part 1, line numbers and items match the Federal Form 1120S, Schedules K and K-1. Amounts in Column (a) must be analyzed to determine whether all or part of each amount is from Missouri sources. These include amounts attributable to the ownership or disposition of any Missouri property and business income that is attributable to Missouri sources. Whether nonbusiness income is attribut-

able to Missouri sources is often determined by whether the property sold or producing income was located in Missouri.

Business or ordinary income is wholly attributable to Missouri if the business is only carried on in Missouri. If not carried on only in Missouri, the income must be divided between Missouri and other states. See instructions for Schedule MO-MSS.

3. Column (b): Multiply the amount in Column (a) by the percent in Column (c) and enter in Column (b).
4. Column (c): Enter the percent from Schedule MO-MSS.
5. Column (d): Enter the amount from Federal Form 1120S, Schedule K-1 for each nonresident shareholder.
6. Column (e): Multiply the amount in Column (d) times the percent in Column (c).

Note: The items from Schedule MO-NRS, Part 1, Column (e), that are to be income or losses should be entered on the Form MO-NRI, as Missouri source income. These amounts must be adjusted by any capital gain or passive loss limitation as required.

PART 2 SHARE OF MISSOURI S CORPORATION ADJUSTMENT — NONRESIDENT SHAREHOLDERS

Omit Part 2 of Schedule MO-NRS if the "Missouri S Corporation Adjustment" and the "Allocation of Missouri S Corporation Adjustment to Shareholders" of Form MO-1120S were not completed.

1. Column (a): Copy amounts from MO-1120S, Lines 1a–14.
2. Columns (b) and (c): Amounts in Column (a) must be analyzed to determine whether all or part of each amount is from Missouri sources. See instructions for Schedule MO-MSS.
3. Column (d): Copy amount of each nonresident shareholder's S corporation adjustment from Form MO-1120S, Page 2, Column 5.
4. Column (e): Enter in Column (e) the portion of the amount in Column (d) that is from Missouri sources. Generally, this is determined by multiplying each shareholder's Column (d) amount by the percent in Column (c). Attach a detailed explanation, if any other method is used.

Final Checklist Before Mailing

- | | |
|--|--|
| <input type="checkbox"/> Was the Form MO-1120S signed by an officer of the corporation? | <input type="checkbox"/> Did you receive an extension of time to file your return? If so, have you attached a copy of the federal extension? |
| <input type="checkbox"/> Did you review your completed return? | <input type="checkbox"/> Have you attached a copy of the federal form and supporting schedules? |
| <input type="checkbox"/> Are the corporation name, address, and identification numbers correctly shown on the return? | <input type="checkbox"/> Did you attach a copy of your Balance Sheet (Federal Form 1120S, Schedule L and supporting schedules)? |
| <input type="checkbox"/> Did you complete all parts of the return? | <input type="checkbox"/> Have you addressed your envelope to the proper address? |
| <input type="checkbox"/> Did you complete the Schedule MO-FT, if liable to pay Corporation Franchise Tax? | <input type="checkbox"/> Did you enter your Missouri Tax I.D. Number? |
| <input type="checkbox"/> Did you check Box A on Form MO-1120S if your assets in or apportioned to Missouri are equal to or less than \$10,000,000? | If you do not know your Missouri Tax I.D. Number, an officer must call Business Registration at (573) 751-5860. |
| <input type="checkbox"/> Is your filing period shown on Form MO-1120S and Schedule MO-FT? | <input type="checkbox"/> Did you enter your Charter Number? If you do not know your Charter Number, call (866) 223-6535. |
| <input type="checkbox"/> Have you verified all math calculations? | |

Federal Privacy Notice

The Federal Privacy Act requires the Missouri Department of Revenue (Department) to inform taxpayers of the Department's legal authority for requesting identifying information, including social security numbers, and to explain why the information is needed and how the information will be used.

Chapter 143 of the Missouri Revised Statutes authorizes the Department to request information necessary to carry out the tax laws of the state of Missouri. Federal law 42 U.S.C. Section 405 (c)(2)(C) authorizes the states to require taxpayers to provide social security numbers.

The Department uses your social security number to identify you and process your tax returns and other documents, to determine and collect the correct amount of tax, to ensure you are complying with the tax laws, and to exchange tax information with the Internal Revenue Service, other states, and the Multistate Tax Commission (Chapters 32 and 143, RSMo). In addition, statutorily provided non-tax uses are: (1) to provide information to the Department of Higher Education with respect to applicants for financial assistance under Chapter 173, RSMo and (2) to offset refunds against amounts due to a state agency by a person or entity (Chapter 143, RSMo). Information furnished to other agencies or persons shall

be used solely for the purpose of administering tax laws or the specific laws administered by the person having the statutory right to obtain it [as indicated above]. In addition, information may be disclosed to the public regarding the name of a tax credit recipient and the amount issued to such recipient (Chapter 135, RSMo). (For the Department's authority to prescribe forms and to require furnishing of social security numbers, see Chapters 135, 143, and 144, RSMo.)

You are required to provide your social security number on your tax return. Failure to provide your social security number or providing a false social security number may result in criminal action against you.

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