MISSOURI DEPARTMENT OF REVENUE

S CORPORATION NONRESIDENT SCHEDULE

SCHEDULE
MO-NRS
REV. (12-2012)

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

SOCIAL SECURITY NUMBER

	MISSOURI SOURCE				
	(a) FEDERAL SCHEDULE K	**(b)** AMOUNT	**(c)** MO %	**(d)** FEDERAL SCHEDULE K-1	**(e)** 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
12a. Contributions	00	00		00	00
12b. Investment interest expense	00	00		00	00
12c. Section 59 (e)(2) expenditures	00	00		00	00
12d. Other deductions	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) MISSOURI S CORPORATION ADJUSTMENT	**(b)** MISSOURI SOURCE	**(c)** MO %	**(d)** SHAREHOLDER'S S CORPORATION ADJUSTMENT	**(e)** 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. ☐ Partnership ☐ Fiduciary ☐ 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. ☐ Partnership ☐ Fiduciary ☐ Other adjustments ☐ Build America and Recovery Zone Bond Interest ☐ 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		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.

For Privacy Notice, see instructions.

MO-NRS (12-2012)

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 be directed to: 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 attrib-utable 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 state(s). 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" on 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

- ☐ Was the Form MO-1120S signed by an officer of the corporation?
- ☐ Did you review your completed return?
- ☐ Are the corporation name, address, and identification numbers correctly shown on the return?
- ☐ Did you complete all parts of the return?
- ☐ Did you complete the Schedule MO-FT, if liable to pay Corporation Franchise Tax?
- ☐ 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?
- ☐ Is your filing period shown on Form MO-1120S and Schedule MO-FT?
- ☐ Have you verified all math calculations?

- ☐ Did you receive an extension of time to file your return? If so, have you attached a copy of the federal extension?
- ☐ Have you attached a copy of the federal form and supporting schedules?
- ☐ Did you attach a copy of your Balance Sheet (Federal Form 1120S, Schedule L, and supporting schedules)?
- ☐ Have you addressed your envelope to the proper address?
- ☐ Did you enter your Missouri Tax I.D. Number? If you do not know your Missouri Tax I.D. Number, an officer must call Business Registration at (573) 751-5860.
- ☐ Did you enter your Charter Number? If you do not know your Charter Number, call (866) 223-6535.