



MAIL TO:

Balance Due

Missouri Department of Revenue
P.O. Box 3365
Jefferson City, MO 65105-3365

MAIL TO:

Refund or No Amount Due

Missouri Department of Revenue
P.O. Box 700
Jefferson City, MO 65105-0700

Form header section containing fields for CORPORATION NAME, NUMBER AND STREET, CITY OR TOWN, STATE, ZIP CODE, MO TAX I.D. NUMBER, CHARTER NUMBER, FEDERAL I.D. NUMBER, and checkboxes for Amended Return, Address Change, Final Corporation Income Tax Return, Bankruptcy, and Name Change.

Form header section containing FORM MO-1120S, Missouri S Corporation INCOME TAX Return for 2010, Missouri S Corporation FRANCHISE TAX Return for 2011, Beginning and Ending dates, Balance Sheet Date (MMDDYY), and SOFTWARE VENDOR CODE (Assigned by DOR) 001.

Section A: Check this box if your assets in Missouri (Schedule MO-FT, Line 6a), or apportioned to Missouri (Schedule MO-FT, Line 6b) do not exceed \$10,000,000. You do not owe franchise tax. If your assets do exceed the \$10,000,000 threshold, you must complete and attach Schedule MO-FT and enter the franchise tax due on the Form MO-1120S, Line 15 below. If Box A is checked, Box C must not be checked. Includes checkboxes for B, C, and D.

Section S CORP.: 1. Does the S corporation have ANY Missouri modifications? 2. Does the S corporation have ANY nonresident shareholders? 3. Does S corporation have income derived from sources other than Missouri?

Table for MISSOURI S CORPORATION ADJUSTMENTS. Includes rows for Additions (1a-5), Subtractions (6a-14), and Missouri S corporation adjustments (15-22). Columns include description, sub-rows (a/b), and final amounts.

Table for FRANCHISE TAX. Includes rows for Corporation Franchise Tax (15), Tax credits (16), Approved overpayments (17), Payments with Form MO-7004 (18), AMENDED RETURN ONLY: Tax paid (19), Subtotal (20), AMENDED RETURN ONLY: Overpayment (21), and Total (22).

Table for REFUND/TAX DUE. Includes rows for Overpayment (23), Overpayment to be applied (24), Overpayment to be refunded (25), Underpayment (26), Total amount (27), and TOTAL DUE (28).

SIGNATURE section. Includes declaration of preparer, signature of officer, preparer's signature, title of officer, preparer's FEIN, SSN, or PTIN, phone numbers, and dates signed. Includes checkboxes for YES/NO and DOR ONLY (S, E, B).

ALLOCATION OF MISSOURI S CORPORATION ADJUSTMENT TO SHAREHOLDERS

CORPORATION NAME		MO TAX I.D. NUMBER	CHARTER NUMBER	FEDERAL I.D. NUMBER	
1. NAME OF EACH SHAREHOLDER. ALL SHAREHOLDERS MUST BE LISTED. USE ATTACHMENT IF NECESSARY.	2. CHECK BOX IF SHAREHOLDER IS NONRESIDENT	3. SOCIAL SECURITY NUMBER		4. SHAREHOLDER'S SHARE %	5. SHAREHOLDER'S CORPORATION ADJUSTMENT <input type="checkbox"/> ADDITION <input type="checkbox"/> SUBTRACTION
a)	<input type="checkbox"/>	-	-	%	00
b)	<input type="checkbox"/>	-	-	%	00
c)	<input type="checkbox"/>	-	-	%	00
d)	<input type="checkbox"/>	-	-	%	00
e)	<input type="checkbox"/>	-	-	%	00
f)	<input type="checkbox"/>	-	-	%	00
g)	<input type="checkbox"/>	-	-	%	00
h)	<input type="checkbox"/>	-	-	%	00
i)	<input type="checkbox"/>	-	-	%	00
j)	<input type="checkbox"/>	-	-	%	00
k)	<input type="checkbox"/>	-	-	%	00
l)	<input type="checkbox"/>	-	-	%	00
m)	<input type="checkbox"/>	-	-	%	00
n)	<input type="checkbox"/>	-	-	%	00
o)	<input type="checkbox"/>	-	-	%	00
p)	<input type="checkbox"/>	-	-	%	00
q)	<input type="checkbox"/>	-	-	%	00
r)	<input type="checkbox"/>	-	-	%	00
s)	<input type="checkbox"/>	-	-	%	00
t)	<input type="checkbox"/>	-	-	%	00
u)	<input type="checkbox"/>	-	-	%	00
v)	<input type="checkbox"/>	-	-	%	00
w)	<input type="checkbox"/>	-	-	%	00
x)	<input type="checkbox"/>	-	-	%	00
TOTAL				100 %	00

Draft
Subject to change

COLUMN 4 — Enter percentages from Federal Schedule K-1(s). Round percentages to whole numbers.
 COLUMN 5 — Enter Missouri S corporation adjustment from Form MO-1120S, Line 13 or 14, as total of Column 5. Multiply each percentage in Column 4 by the total in Column 5. Indicate at the top of Column 5 whether the adjustments are additions or subtractions. The amount after each shareholder's name in Column 5 must be reported as a modification by the shareholder on his/her Form MO-1040, Individual Income Tax Return either as an addition to, or subtraction from, federal adjusted gross income.



MISSOURI DEPARTMENT OF REVENUE
**S CORPORATION ALLOCATION
 AND APPORTIONMENT SCHEDULE**

SCHEDULE MO-MSS	Attachment Sequence No. 1120S-04
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DO NOT USE THIS SCHEDULE IF ALL INCOME IS FROM MISSOURI SOURCES.

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

- Missouri Statutes provide seven methods of determining income from Missouri sources. Check only ONE of the seven boxes.
 - Method One — MULTISTATE ALLOCATION AND THREE FACTOR APPORTIONMENT — Multistate Tax Compact — Section 32.200, RSMo — Complete Parts 3 and 2.
 - 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

- Three — Transportation — Section 143.451.3, RSMo
- Four — Railroad — Section 143.451.4, RSMo
- Five — Interstate Bridge — Section 143.451.5, RSMo
- Six — Telephone and Telegraph — Section 143.451.6, RSMo
- Seven — Other Approved Method — Section 143.461.2, RSMo **Letter of Approval from the Director of Revenue must be attached.**

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 partly within Missouri and partly without Missouri.
- Enter on Line 3 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 in 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	1	00	00
2. Amount partly within and partly without Missouri	2	00	
3. Amount wholly without Missouri	3	00	
4. Total amount (all sources) add Lines 1, 2, and 3	4	00	
5. One-half of Line 2	5	00	00
6. Total amount (Missouri) — add Lines 1 and 5	6	00	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		%

PART 2 — METHOD ONE — THREE FACTOR APPORTIONMENT	TOTAL MISSOURI (a)	TOTAL EVERYWHERE (b)	PERCENT WITHIN MISSOURI (a) ÷ (b)
1. Average yearly value of real and tangible personal property used in the business, whether owned or rented. <i>Owned property: (at original cost, see instructions) (Exclude property not connected with the business and value of construction in progress.)</i> Land 00 Depreciable assets 00 Inventory and supplies 00 Other (attach schedule) 00 Net annual rental of property, times eight 00 TOTAL PROPERTY VALUES 1a 00	00	00	1 %
2. Wages, salaries, commissions, and other compensation of employees related to business income TOTAL WAGES AND SALARIES 2a 00	00	00	2 %
3. Sales (gross receipts, less returns and allowances): (a) Sales delivered or shipped to Missouri purchasers: (1) Shipped from outside Missouri 00 (2) Shipped from within Missouri 00 (b) Sales shipped from Missouri to: (1) The United States Government 00 (2) Purchasers in a state where the taxpayer would not be taxable (e.g., under Public Law 86-272) 00 (c) Other gross receipts (rents, royalties, interest, etc.) 00 TOTAL SALES 3a 00	00	00	3 %
4. APPORTIONMENT FACTOR — add percentages on Lines 1, 2, and 3, and divide by factors present (see instructions) Enter on Schedule MO-NRS, Parts 1 and 2, Column (c) 4			%



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
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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	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.