



Missouri Department of Revenue  
**S Corporation Income Tax Return**

Software Vendor Code  
(Assigned By DOR)  
**001**

Missouri S Corporation Income Tax Return for 2013 Beginning _____, 20____ Ending _____, 20____		Missouri S Corporation Franchise Tax Return for 2014 Beginning _____, 20____ Ending _____, 20____	
Corporation Name	MO Tax I.D. Number	Charter Number	Federal I.D. Number
Address	City	State	Zip
		Balance Sheet Date (MM/DD/YYYY)	
Select Applicable Boxes <input type="checkbox"/> Amended Return <input type="checkbox"/> Name Change <input type="checkbox"/> Address Change <input type="checkbox"/> Final Corporation Income Tax Return <input type="checkbox"/> Bankruptcy			
<input type="checkbox"/> A. Select this box if your assets in Missouri ( <a href="#">Schedule MO-FT</a> , Line 6a), or apportioned to Missouri ( <a href="#">Schedule MO-FT</a> , 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 <a href="#">Schedule MO-FT</a> and enter the franchise tax due on the <a href="#">Form MO-1120S</a> , Line 15 below. If Box A is selected, Box C cannot be selected.			
<input type="checkbox"/> B. Return filed for both (income and franchise)			
<input type="checkbox"/> C. Return filed for income tax only			
<input type="checkbox"/> D. Return filed for franchise tax only			

<b>S Corp</b>	1. Does the S corporation have any Missouri modifications? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, complete Lines 1–15 below and page 2.	
	2. Does the S corporation have any nonresident shareholders? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, complete Lines 1–15 below and <a href="#">Schedule MO-NRS</a> .	
	3. Does the S corporation have income derived from sources other than Missouri? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, complete and attach <a href="#">Schedule MO-MSS</a> .	

Attach a detailed explanation of each Addition and Subtraction.

<b>Part 2 - Additions</b>	1a. State and local income taxes deducted on Federal Form 1120S . . . . .	1a		00			
	1b. Less: Kansas City & St. Louis earnings taxes. Enter Lines 1a less 1b on Line 1 . . .	1b		00	1		00
	2a. State and local bond interest (except Missouri) . . . . .	2a		00			00
	2b. Less: related expenses (omit if less than \$500) Enter Line 2a less Line 2b on Line 2 . . . . .	2b		00	2		00
	3. <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary <input type="checkbox"/> Other adjustments (list _____) . . . . .				3		00
	4. Donations claimed for the Food Pantry Tax Credit deducted from federal taxable income, <a href="#">Section 135.647, RSMo</a> . . . . .				4		00
	5. Total of Lines 1 through 4 . . . . .				5		00

<b>Part 3 - Subtractions</b>	6a. Interest from exempt federal obligations . . . . .	6a		00			
	6b. Less: related expenses (omit if < \$500) Enter Line 6a less Line 6b on Line 6 . . . . .	6b		00	6		00
	7. Amount of any state income tax refund included in federal ordinary income . . . . .				7		00
	8. Federally taxable — Missouri exempt obligations . . . . .				8		00
	9. <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary <input type="checkbox"/> Build America and Recovery Zone Bond Interest <input type="checkbox"/> Missouri Public-Private Transportation Act <input type="checkbox"/> Other adjustments (list _____) . . . . .				9		00
	10. Missouri depreciation basis adjustment ( <a href="#">Section 143.121.3(7), RSMo</a> ) . . . . .				10		00
	11. Depreciation recovery on qualified property that is sold ( <a href="#">Section 143.121.3(9), RSMo</a> ) . . . . .				11		00
	12. Total of Lines 6 through 11 . . . . .				12		00
	13. Missouri S corporation adjustment — Net Addition — excess Line 5 over Line 12 . . . . .				13		00
	14. Missouri S corporation adjustment — Net Subtraction — excess Line 12 over Line 5 . . . . .				14		00

<b>Franchise Tax</b>	15. Corporation Franchise Tax (Complete <a href="#">Schedule MO-FT</a> and attach balance sheet) . . . . .	15		00
	16. Tax credits — (attach <a href="#">Form MO-TC</a> and only include corporation franchise tax credits) . . . . .	16		00
	17. Approved overpayments applied from last file period . . . . .	17		00
	18. Payments with <a href="#">Form MO-7004</a> . . . . .	18		00
	19. Amended Return Only: Tax paid with (or after) the filing of the original return . . . . .	19		00
	20. Subtotal — add Lines 16 through 19 . . . . .	20		00
	21. Amended Return Only: Overpayment, if any, as shown on original return or as later adjusted . . . . .	21		00
	22. Total — Line 20 less Line 21 . . . . .	22		00

<b>Refund or Tax Due</b>	23. If Line 22 is greater than Line 15, enter overpayment here . . . . .	23		00		
	24. Overpayment to be applied to next filing period . . . . .	24		00		
	25. Overpayment to be refunded — Line 23 less Line 24 . . . . . Refund	25		00		
	26. If Line 22 is less than Line 15 enter underpayment here . . . . .	26		00		
	27. Enter total amount on Line 27 <table border="1" style="display:inline-table; width:150px"><tr><td>Interest</td></tr></table> <table border="1" style="display:inline-table; width:150px"><tr><td>Penalty</td></tr></table> . . . . .	Interest	Penalty	27		00
	Interest					
	Penalty					
28. Total Due — add Lines 26 and 27 (U.S. funds only) . . . . . Total Due	28		00			

Corporation Name	MO Tax I.D. Number	Charter Number	Federal I.D. Number

Allocation of Missouri S Corporation Adjustment to Shareholders	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"/>	- - - - -	%
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				%	00

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 or her [Form MO-1040](#), Individual Income Tax Return, either as an addition to, or subtraction from, federal adjusted gross income.

Signature	I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of his or her firm, or if internally prepared, any member of the internal staff. <input type="checkbox"/> Yes <input type="checkbox"/> No			DOR Use <input type="checkbox"/> S <input type="checkbox"/> E <input type="checkbox"/> B
	Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct.			
	Signature of Officer (Required)	Title of Officer	Phone Number ( ) -	Date Signed (MM/DD/YYYY) / /
	Preparer's Signature (Including Internal Preparer)	Preparer's FEIN, SSN, or PTIN	Phone Number ( ) -	Date Signed (MM/DD/YYYY) / /

Form MO-1120S (Revised 10-2013)

**Mail To: Balance Due:**  
Missouri Department of Revenue  
P.O. Box 3365  
Jefferson City, MO 65105-3365

**Refund or No Amount Due:**  
Missouri Department of Revenue  
P.O. Box 700  
Jefferson City, MO 65105-0700

**Phone:** (573) 751-4541  
**Fax:** (573) 522-1721  
**E-mail:** [corporate@dor.mo.gov](mailto:corporate@dor.mo.gov)



Visit <http://dor.mo.gov/business/corporate/> for additional information.



Missouri Department of Revenue  
**S Corporation Allocation  
and Apportionment Schedule**

Do not complete this schedule if all income is from Missouri sources.

Corporation Name	MO Tax I.D. Number	Charter Number	Federal I.D. Number

Apportionment Election

Missouri Statutes provide eight methods of determining Missouri taxable income from Missouri sources. Select only one of the eight boxes and enter the method number and the percentage calculated on [Schedule MO-NRS](#), Parts 1 and 2, Column (c).

- ☐ Method One - Multistate Allocation and Three Factor Apportionment - Multistate Tax Compact - [Section 32.200, RSMo](#) - (Complete Parts 3 and 1)  
☐ Method Two - Business Transaction Single Factor Apportionment - [Section 143.451.2\(2\), RSMo](#) - (Complete Parts 3 and 2)  
☐ Method Two A - Optional Single Sales Factor Apportionment - [Section 143.451.2\(3\), RSMo](#) - (Complete Parts 3 and 2)

Special Methods - 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](#)

Note: Complete mileage information below for Method Three - Six and enter the percentage on [Schedule MO-NRS](#), Parts 1 and 2, Column (c).

Missouri Miles                      Total Miles                      Percent  
\_\_\_\_\_ ÷ \_\_\_\_\_ = 

						%
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- ☐ Seven - Other Approved Method - [Section 143.461.2, RSMo](#). Letter of Approval from the Director of Revenue must be attached.

Round percentage on this form to three digits to the right of the decimal point, such as 12.345%.

Part 1 - 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. Owned property: (at original cost, see instructions) (Exclude property not connected with the business and value of construction in progress.)			
Land .....	00	00	
Depreciable assets .....	00	00	
Inventory and supplies .....	00	00	
Other (attach schedule) .....	00	00	
Net annual rental of property, times eight .....	00	00	
Total Property Values .....	1a 00	1b 00	1         %
2. Wages, salaries, commissions, and other compensation of employees related to business income			
Total Wages and Salaries .....	2a 00	2b 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	3b 00	3         %
4. Apportionment Factor — add percentages on Lines 1, 2, and 3, and divide by factors present (see instructions) Enter on <a href="#">Schedule MO-NRS</a> , Parts 1 and 2, Column (c) .....			4         %

- Enter on Line 1 the amount of sales which are transacted wholly in Missouri. Enter on Line 1a the amount of sales 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.
- Enter on Line 4a the amount of total sales.
- Attach an explanation reconciling Line 4 or Line 4a with specific data on Federal Form 1120S.

Method Two Business Transaction Single Factor Apportionment				Method Two A Optional Single Sales Factor Apportionment			
1. Amount of sales wholly in Missouri . . . . .	1		00	1a. Amount of sales in Missouri . . . . .	1a		00
2. Amount of sales partly within and partly without Missouri . . . . .	2		00				
3. Amount of sales wholly without Missouri . . . . .	3		00				
4. Total amount - all sources - Add Lines 1, 2, and 3 . . . . .	4		00	4a. Amount of total sales . . . . .	4a		00
5. One-half of Line 2 . . . . .	5		00				
6. Total amount Missouri - Add Lines 1 and 5 . . . . .	6		00				
7. Missouri single factor apportionment fraction (Divide Line 6 by Line 4). . . . . Enter on <a href="#">Schedule MO-NRS</a> , Parts 1 and 2, Column (c) . . . . .	7		%	7a. Missouri optional single sales factor apportionment fraction (Divide Line 1A by Line 4A). Enter on <a href="#">Schedule MO-NRS</a> , Parts 1 and 2, Column (c) . . . . .	7a		%

Directly allocable nonbusiness income. Do not allocate expenses that have been excluded from federal taxable income. All income is presumed to be business income unless you can clearly show the income to be nonbusiness income.

	Allocation of Nonbusiness Income					
	Gross Income		Directly Related Expenses		Indirectly Related Expenses	
	(1) Everywhere	(2) Missouri	(3) Everywhere	(4) Missouri	(5) Everywhere	(6) Missouri
1. Interest income . . . . .	00	00	00	00	00	00
2. Royalties . . . . .	00	00	00	00	00	00
3. Rents . . . . .	00	00	00	00	00	00
4. Net capital gains . . . . .	00	00	00	00	00	00
5. Dividends . . . . .	00	00	00	00	00	00
6. Total each column . . . . .	00	00	00	00	00	00

The following steps must be followed for each distributive share item that is being allocated as nonbusiness income. Attach an explanation and computations detailing the nature of the nonbusiness or Missouri source income.

Example: Assume \$15,000 in total rents of which \$12,000 is business income and \$3,000 is nonbusiness of which \$1,000 is directly allocated to Missouri income. Assume an apportionment factor of 33.333% (from Part 1, Line 4 or Part 2, Line 7 or Line 7a):

## Step

- 1 \$15,000 Total rents
- 2 – 3,000 Allocated to Missouri as nonbusiness or Missouri source income
- \$12,000 Business income
- 3 \$12,000 X 33.333% = \$4,000
- 4 \$1,000 Missouri source income
- 5 + \$4,000 From Step 3
- \$5,000 Enter on [Schedule MO-NRS](#), Part 1, Line 3, Column (b).
- 6 \$5,000/15,000 = 30% This percentage is entered on [Schedule MO-NRS](#), Part 1, Line 3, Column (c).

Example: Assume S corporation's only activity is a 10 percent ownership in partnership. Partnership's Schedule MO-MSS reflects single factor with \$1,000,000 as wholly within and \$275,000 as partly within. S corporation method 2 Single Method Apportionment is calculated as follows:

1. Amount wholly in Missouri  
(\$1,000,000 x .10) = \$100,000
2. Amount wholly within and without Missouri (\$275,000 x .10) = \$27,500
3. Amount wholly without Missouri  
(0 x .10) = \$0
4. Total amount (all source) = \$127,500
5. One half of Line 2 = \$13,750
6. Total Amount (Missouri) add Line 1 and Line 5 = \$113,750
7. Missouri Single Factor Apportionment (Divide Line 6 by Line 4) Enter on [Schedule MO-NRS](#), Parts 1 and 2, Column (e). = 89.216%

Attachment Sequence No. 1120S-04





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
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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
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)	(b)	(c)	(d)	(e)
	MISSOURI S CORPORATION ADJUSTMENT	MISSOURI SOURCE	MO %	SHAREHOLDER'S S CORPORATION ADJUSTMENT	MISSOURI SOURCE
<b>ADDITIONS</b>					
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			
<b>SUBTRACTIONS</b>					
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.