



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 (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 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			

S Corp	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 Schedule MO-NRS .
	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 Schedule MO-MSS .

Attach a detailed explanation of each Addition and Subtraction.

Part 2 - Additions	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, Section 135.647, RSMo				4		00
	5. Total of Lines 1 through 4				5		00

Part 3 - Subtractions	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 (Section 143.121.3(7), RSMo)				10		00
	11. Depreciation recovery on qualified property that is sold (Section 143.121.3(9), RSMo)				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

Franchise Tax	15. Corporation Franchise Tax (Complete Schedule MO-FT and attach balance sheet)	15		00
	16. Tax credits — (attach Form MO-TC and only include corporation franchise tax credits)	16		00
	17. Approved overpayments applied from last file period	17		00
	18. Payments with Form MO-7004	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

Refund or Tax Due	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			



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 Schedule MO-NRS , 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 Schedule MO-NRS , Parts 1 and 2, Column (c)	7		%	7a. Missouri optional single sales factor apportionment fraction (Divide Line 1A by Line 4A). Enter on Schedule MO-NRS , 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

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	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.



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	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.



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	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.