

5. Missouri Taxable Income - all sources (Form MO-1120, Line 8)	<input type="text"/>	.00
6. Federal Income Tax (Form MO-1120, Line 7)	<input type="text"/>	.00
7. Net Operating Loss (from Federal Form 1120, Line 29a)	<input type="text"/>	.00
8. Partial Missouri Taxable Income - all sources - Add Lines 5 through 7	<input type="text"/>	.00
9. Nonbusiness income - all sources - Attach a detailed Form MO-NBI to be considered	<input type="text"/>	.00
10. Apportionable Income - Line 8 less Line 9	<input type="text"/>	.00
11. Apportioned Missouri Income - Line 10 times Line 4	<input type="text"/>	.00
12. Nonbusiness Income - Missouri sources - Attach a detailed Form MO-NBI to be considered	<input type="text"/>	.00
13. Partial Missouri Taxable Income - Missouri sources - Line 11 plus Line 12	<input type="text"/>	.00
14. Missouri Income Percentage - Divide Line 13 by Line 8. Enter on Form MO-1120, Line 9	<input type="text"/>	<input type="text"/> %

Method Two - Business Transaction Single Factor Apportionment		Method Two A - Optional Single Sales Factor Apportionment			
1. Amount of sales wholly in Missouri	<input type="text"/>	.00	1a. Amount of sales in Missouri	<input type="text"/>	.00
2. Amount of sales partly within and partly without Missouri	<input type="text"/>	.00			
3. Amount of sales wholly without Missouri	<input type="text"/>	.00			
4. Total amount - all sources - Add Lines 1, 2, and 3	<input type="text"/>	.00	4a. Amount of total sales	<input type="text"/>	.00
5. One-half of Line 2	<input type="text"/>	.00			
6. Total amount Missouri - Add Lines 1 and 5	<input type="text"/>	.00	7a. Missouri optional single sales factor apportionment fraction - Divide Line 1a by Line 4a	<input type="text"/>	<input type="text"/> %
7. Missouri single factor apportionment fraction - Divide Line 6 by Line 4	<input type="text"/>	<input type="text"/> %			

Note: Stop here if you do not have any wholly passive investment income from outside Missouri. Enter Form MO-MS, Part 2, Line 7 or Line 7a on Form MO-1120, Line 9.



8. Missouri taxable income - all sources (Form MO-1120, Line 8)	<input type="text"/>	.00
9. Federal income tax (Form MO-1120, Line 7)	<input type="text"/>	.00
10. Net Operating Loss (from Federal Form 1120, Line 29a)	<input type="text"/>	.00
11. Partial Missouri taxable income - all sources - add Lines 8 through 10	<input type="text"/>	.00
12. Dividends from a non-Missouri payor	<input type="text"/>	.00
13. Allocation of wholly passive investment income from outside Missouri	<input type="text"/>	.00
14. Apportionable Income - Line 11 less Line 12 and Line 13	<input type="text"/>	.00
15. Partial Missouri taxable income - Missouri sources - Multiply Line 14 by Line 7 or 7a	<input type="text"/>	.00
16. Missouri income percentage - Divide Line 15 by Line 11 and enter on Form MO-1120, Line 9	<input type="text"/>	<input type="text"/> %

Form MO-MS (Revised 12-2015)

Attach to Form MO-1120 and mail to the Missouri Department of Revenue.

Balance Due:
P.O. Box 3365
Jefferson City, MO 65105-3365

Refund or No Amount Due:
P.O. Box 700
Jefferson City, MO 65105-0700