	Form Missouri Department of Revenue S Corporation Allocation and Apportionment Schedule		Department Use Only (MM/DD/YY) Attachment Sequence No. 1120S-0							0S-02					
_۲	2	Taxable	Beginning					Ending	-						
Mine			(MM/DD/YY)					(MM/D	D/YY)						
	ouri Tax					Do not co	mplet	e this form i	if all inc	ome is	s from	Misso	uri sou	urces.	
	eral Employer					Charter									
I.D. 1	Number					Number									
	oration														
Nam	e														
			ht methods of dete centage calculated	-					urces. S	elect o	nly on	e of the	eight b	oxes a	nd
	One	- Multistate Alloca	ation and Three Fac	ctor Apporti	onment - N	Multistate T	ax Con	npact - <u>Sectio</u>	on 32.20	0, RSM	<mark>lo</mark> - (Co	omplete	Parts 3	and 1)	
Apportionment Election	Two	- Business Trans	saction Single Fac	tor Apportio	onment -	Section 14	3.451.	2(2), RSMo -	(Compl	ete Pa	rts 3 a	nd 2)			
ent El	Two A - Optional Single Sales Factor Apportionment - Section 143.451.2(3), RSMo - (Complete Parts 3 and 2)														
onme	Special Methods - Attach Detailed Explanation						F								
ortic		e - Transportatio	n - <u>Section 143.4</u>	51.3, RSM	<u>D</u>		Four	- Railroad - S	Section '	143.45	<u>1.4, R</u>	<u>SM0</u>			
App	Five - Interstate Bridge - Section 143.451.5, RSMo Six - Telephone and Telegraph - Section 143.451.6, RSMo														
	Note: Comp	lete mileage info	rmation below for I Missouri M		ree - Six a Total Mi		ne perc	centage on Fo Percent	orm MO-	-NRS, I	Parts 1	and 2,	Colum	n (c).	
				÷L] = L			9						
	Seve	en - Other Approv	ved Method - Sect	ion 143.46	<u>1.2, RSM</u>	 Letter c 	of Appro	oval from the	Director	r of Rev	venue	must be	e attacr	ned.	
										1					
	-		of real and tangit												
	-		d in the business ed. Owned prop												
e			structions) (Excl												
edu			d with the busine												
Sche	and val	ue of constructi	ion in progress.)		Total Mis	souri (a)		Total Every	where (l	o)(c	Per	cent with	nin Miss	ouri (a)	÷(b)
thod (Land		G	<u> </u>			20			. 00					
ent Me	Deprec	able assets						0	-	. 00					
onme	Invento	ry and supplies	;							. 00					
porti	Other (a	attach schedule	e)	L			00			. 00	Ro	und all	percen	tages c	n
Part 1 - Three Factor Apportionment Method Schedule	Net ren	t, times eight					00			. 00	thi	s form t e right o	o three	digits t	
Fac	Total Dran	sty Volues					00			. 00	1				%
ree			nissions, and oth] • []				. 00	'L				
Ч Т	-		oyees related to												
t 1 -		s income													%
Par	Total Wage	s and Salaries					00			. 00	2		[70
			ess returns and a		s):										
			hipped to Missou	uri											
	•	asers: ipped from outs	side Missouri				00	11001				010001			
	1, 01			· · · · · · · · · · · · · · · · · · ·											

	2) Shipped from w		. 00		1410502000 ⁻						
	b) Sales from Missou										
p	1) the United State	es Government		. 00							
nue	purchasers in a										
Part 1 Continued	taxpayer would										
ŭ		blic Law 86-272)		. 00							
art 1	c) Other gross receip			. 00							
ä	interest, etc.)										
	Total Salaa			. 00		. 00 3	%				
	Total Sales 4. Apportionment Factor				by factors procon						
		n Form MO-NRS, Part				·	%				
	instructions). Enter o		.5 1 416 2, 0014	111 (0)							
	Enter on Line 1 the amount	nt of sales which are tran	sacted wholly in M	lissouri. Enter d	on Line 1a the amou	nt of sales in Missou	ri.				
	Enter on Line 2 the amount	nt of sales which are tran	sacted partly within	n Missouri and	partly without Missou	uri.					
	Enter on Line 3 the amount	Enter on Line 3 the amount of sales which are transacted wholly without Missouri.									
	 In determining income from 	n Missouri sources in cas	es where sales do	not express the	volume of business,	enter on Line 1 the a	mount 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.										
Ħ	Attach an explanation reconciling Line 4 or Line 4a with specific data on Federal Form 1120S.										
Part 2 - Single Factor Apportionment	Method Two			Method T	ωο Α						
tion	Business Transaction Si	ngle Factor Apportion	ment		Method Two A Optional Single Sales Factor Apportionment						
por					nt of sales wholly in						
Ap	1. Amount of sales wholly in	n Missouri		00 Misso	uri	L	. 00				
ctor	2. Amount of sales partly within and										
Fac	partly without Missouri										
gle	3. Amount of sales wholly	without									
Sin	Missouri		[00							
2 -	4. Total amount - all sources -										
art	Add Lines 1, 2, and 3 .			00 4a. Amou	nt of total sales		. 00				
-				00							
	5. One-half of Line 2										
				00							
	Add Lines 1 and 5										
	fraction (Divide Line 6 b				apportionment fraction (Divide Line 1A						
	Enter on Form MO-NRS				by Line 4A), Enter on Form MO-						
	and 2, Column (c)			NRS F	Parts 1 and 2, Colum	ın (c)					
	D'ssofts allocati						• • • • • •				
		ble nonbusiness income.									
	All income is presumed to be business income unless you can clearly show the income to be nonbusiness income. Allocation of Nonbusiness Income										
ion		come		elated Expenses	Indirectly Re	lated Expenses					
ocat		(1) Everywhere (2)	Missouri (3)	Everywhere	(4) Missouri	(5) Everywhere	(6) Missouri				
Alle											
шo	1. Interest income	00	00	00	00	00	00				
linc											
Jess	2. Royalties	00	00	00	00	00	00				
usi											
quo	3. Rents	00	00	00	00	00	00				
Part 3 - Nonbusiness Income Allocation	4 Not conital seize	00	00	00	00	00	00				
art	4. Net capital gains			00	00	00	00				
	5. Dividends	00	00	00	00	00	00				
	6. Total each column	00	00	00	00	00	00				

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

Balance Due: P.O. Box 3365 Jefferson City, MO 65105-3365 Form MO-MSS (Revised 12-2015)
Refund or No Amount Due: P.O. Box 700 Jefferson City, MO 65105-0700

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	\$15.000	Total rents
1	+	
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 Form MO-NRS, Part 1, Line 3, Column (b).
6	\$5,000/15	000 = 33.333% This percentage is entered on Form MO-NRS, Part 1, Line 3, Column (c).

Example: Assume S corporation's only activity is a 10 percent ownership in partnership. Partnership's Form 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

=

=

=

=

2

- (\$1,000,000 x .10) 2. Amount wholly within and without
- Missouri (\$275,000 x .10) 3. Amount wholly without Missouri
- (0 x .10)
- 4. Total amount (all source) = \$127,500
- 5. One half of Line 2
- 6. Total Amount (Missouri) add Line 1 and Line 5
- Missouri Single Factor Apportionment (Divide Line 6 by Line 4) Enter on Form MO-NRS, Parts 1 and 2, Column (e).

