Form **MO-MS**

Missouri Department of Revenue
Corporation Allocation and Apportionment of Income Schedule

Department Use Only (MM/DD/YY)

Attachment Sequence No. 1120-01

Taxable Year Beginning (MM/DD/YY) Ending (MM/DD/YY)

Missouri Tax I.D. Number

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

Federal Employer I.D. Number

Charter Number

Corporation Name

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 and the percentage calculated on **Form MO-1120**, Line 9.

☐ One - Multistate Allocation and Three Factor Apportionment - Multistate Tax Compact - **Section 32.200, RSMo** - (Complete Part 1)

☐ Two - Business Transaction Single Factor Apportionment - **Section 143.451.2(2), RSMo** - (Complete Part 2)

☐ Two A - Optional Single Sales Factor Apportionment - **Section 143.451.2(3), RSMo** - (Complete Part 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 Form MO-1120, Line 9.

Missouri Miles		Total Miles		Percent
	÷		=	. %

☐ Seven - Other Approved Method - **Section 143.461.2, RSMo**. Letter of Approval from the Director of Revenue must be attached.

Part 1 - Three Factor Apportionment Method Schedule

	Total Missouri (a)	Total Everywhere (b)	Percent within Missouri (a) ÷ (b)
Land	.00	.00	
Depreciable assets	.00	.00	
Inventory and supplies	.00	.00	
Other (attach schedule)	.00	.00	
Net rent, times eight	.00	.00	
1. Total Property	.00	.00	1 . %
2. Total Wages	.00	.00	2 . %
Sales delivered or shipped to Missouri purchasers:			
a) from outside Missouri	.00		
b) from within Missouri	.00		
Shipped from Missouri to:			
a) the United States Government	.00		
b) purchasers in a state where taxpayer would not be taxable	.00		
Other gross receipts	.00		
3. Total Sales	.00	.00	3 . %
4. Apportionment Factor - add Lines 1 through 3 and divide by number of factors present			4 . %

Round all percentages on this form to three digits to the right of the decimal.

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Note: Stop here if you do not have any nonbusiness income. Enter Form MO-MS, Part 1, Line 4 on Form MO-1120, Line 9.

Part 1 - Continued From Page 1

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

Part 2 - Single and Optional Single Factor Apportionment Method Schedule

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

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.

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

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