



2024 Pass-Through Entity 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

Pass-through Entity Name

Apportionment Election

Select a box below and enter the method and the percentage calculated on Form MO-PTE for Line 5 Method and Percent.

Two A - Receipts Factor Apportionment - Section 143.455.2, RSMo - (Complete Part 1)

Special Methods - See Instructions and attach detailed explanation (if directed).

Three - Transportation

Four - Railroad

Five - Interstate Bridge

Six - Telephone and Telegraph

Note: Complete mileage information below for Method Three - Six and enter the method and percentage on Form MO-PTE, Line 5 Percent, if applicable.

Missouri Miles Total Miles Percent %

Seven - Broadcasters or Other Approved Method - See Instructions and attach a detailed explanation (instructions).

For use with Method Two A or as directed by instructions.

Part 1

- 1. Amount of receipts in Missouri
2. Amount of receipts everywhere
3. Receipts factor - Divide Line 1 by Line 2

Note: Stop here if you do not have any nonapportionable income. Enter Line 3 on Form MO-PTE, Line 5 Percent.

- 4. Enter balance from Form MO-PTE, Line 4.
5. Nonapportionable income - Everywhere - Attach a detailed explanation to be considered.
6. Apportioned balance - Subtract Line 5 from Line 4, then multiply by Line 3.
7. Nonapportionable income - Missouri-allocated - Attach a detailed explanation to be considered
8. Preliminary Missouri net income (loss) - Add Lines 6 and 7
9. Divide Line 8 by Line 4. Enter on Form MO-PTE, Line 5 Percent

Mail to: Taxation Division, P.O. Box 3080, Jefferson City, MO 65105-3080

Email: pteincome@dor.mo.gov

Visit: dor.mo.gov/faq/taxation/business/entity-tax.html for additional information.

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