



MISSOURI DEPARTMENT OF
REVENUE

**2025 Pass-Through Entity Allocation
and Apportionment of Income Schedule**

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

Department Use Only
(MM/DD/YY)

<input type="text"/>					
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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 Charter I.D. Number

Pass-through Entity Name

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
<input type="text"/>	<input type="text"/> ÷ <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> %

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.

1. Amount of receipts in Missouri 00

2. Amount of receipts everywhere 00

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. 00

5. Nonapportionable income - Everywhere - Attach a detailed explanation to be considered. . 00

6. Apportioned balance - Subtract Line 5 from Line 4, then multiply by Line 3. 00

7. Nonapportionable income - Missouri-allocated - Attach a detailed explanation to be considered. . 00

8. Preliminary Missouri net income (loss) - Add Lines 6 and 7 00

9. Divide Line 8 by Line 4. Enter on Form MO-PTE, Line 5 Percent %

Part 1

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

Email: pteincome@dor.mo.gov

Form MO-MS PTE (Revised 12-2025)

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

Phone: (573) 751-4541
Fax: (573) 522-1721

