



Missouri Department of Revenue
Corporation Allocation and Apportionment of Income Schedule

Department Use Only
 (MM/DD/YY)

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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 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 10.

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 10.

Missouri Miles	Total Miles	Percent
<input type="text"/>	÷ <input type="text"/>	= <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> %

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



Note: Stop here if you do not have any nonbusiness income. Enter Form MO-MS, Part 1, Line 4 on Form MO-1120, Line 10.

5. Missouri Taxable Income - all sources (Form MO-1120, Line 9)	<input type="text"/>	.00
6. Federal Income Tax (Form MO-1120, Line 8)	<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 10.....	<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 10.



8. Missouri taxable income - all sources (Form MO-1120, Line 9)	<input type="text"/>	.00
9. Federal income tax (Form MO-1120, Line 8).....	<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 10.....	<input type="text"/>	<input type="text"/> %

Form MO-MS (Revised 03-2015)

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