



Missouri Department of Revenue
S Corporation Nonresident Form

Attachment Sequence No. 1120S-01

Department Use Only (MM/DD/YY)

Reporting Period (MM/DD/YY)

Complete this form for each nonresident shareholder who has Missouri source income. Each item shown in Parts 1 and 2, Columns (d) and (e) should be entered on the appropriate lines of [Form MO-NRI](#) of each nonresident shareholder.

Corporation Name

Missouri Tax I.D. Number



Charter Number

Federal Employer I.D. Number

Nonresident Shareholder's Name

Social Security Number

	(a) Federal Schedule K	(b) Missouri Source	(c) MO-MSS %	(d) Federal Schedule K-1	(e) Missouri Source
1. Ordinary business income (loss)	00	00	<input type="text"/>	00	00
2. Net rental real estate income (loss).....	00	00	<input type="text"/>	00	00
3. Other net rental income (loss) (Federal Schedule K, Line 3c).....	00	00	<input type="text"/>	00	00
4. Interest income	00	00	<input type="text"/>	00	00
5a. Ordinary dividends.....	00	00	<input type="text"/>	00	00
5b. Qualified dividends	00	00	<input type="text"/>	00	00
6. Royalties.....	00	00	<input type="text"/>	00	00
7. Net short-term capital gain (loss).....	00	00	<input type="text"/>	00	00
8a. Net long-term capital gain (loss).....	00	00	<input type="text"/>	00	00
8b. Collectibles (28%) gain (loss)	00	00	<input type="text"/>	00	00
8c. Unrecaptured section 1250 gain.....	00	00	<input type="text"/>	00	00
9. Net section 1231 gain (loss).....	00	00	<input type="text"/>	00	00
10. Other income (loss)	00	00	<input type="text"/>	00	00
11. Section 179 deduction	00	00	<input type="text"/>	00	00
12a. Contributions.....	00	00	<input type="text"/>	00	00
12b. Investment interest expense.....	00	00	<input type="text"/>	00	00
12c. Section 59 (e)(2) expenditures	00	00	<input type="text"/>	00	00
12d. Other deductions	00	00	<input type="text"/>	00	00

S Corporation's Distributive Share Items - Part 1

Share of Missouri S Corporation Adjustment - Nonresident Shareholders - Part 2

	(a)	(b)	(c)	(d)	(e)
The lines below and Column (a) correspond to the lines on Form MO-1120S .	Missouri S Corporation Adjustment	Missouri Source	MO-MSS %	Shareholder's S Corporation Adjustment	Missouri Source
Additions					
1. Net state and local income taxes deducted on Federal Form 1120S.	00	00	<input type="text"/>		
2. Net state and local bond interest (except Missouri)	00	00	<input type="text"/>		
3. <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary <input type="checkbox"/> Other adjustments	00	00	<input type="text"/>		
4. Donations claimed for the Food Pantry Tax Credit that were deducted from federal taxable income, Section 135.647, RSMo .	00	00	<input type="text"/>		
5. Total of Lines 1 through 4.	00	00	<input type="text"/>		
Subtractions					
6. Net interest from exempt federal obligations	00	00	<input type="text"/>		
7. Amount of any state income tax refund included in federal ordinary income	00	00	<input type="text"/>		
8. Federally taxable — Missouri exempt obligations.	00	00	<input type="text"/>		
9. <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary <input type="checkbox"/> Other adjustments <input type="checkbox"/> Build America and Recovery Zone Bond Interest <input type="checkbox"/> Missouri Public-Private Transportation Act	00	00	<input type="text"/>		
10. Missouri depreciation basis adjustment (Section 143.121.3(7), RSMo)	00	00	<input type="text"/>		
11. Depreciation recovery on qualified property that is sold (Section 143.121.3(9), RSMo)	00	00	<input type="text"/>		
12. Total of Lines 6 through 11.	00	00	<input type="text"/>		
13. Missouri S corporation adjustment — Net Addition	00	00	<input type="text"/>	00	00
14. Missouri S corporation adjustment — Net Subtraction	00	00	<input type="text"/>	00	00

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

Refund or No Amount Due:
P.O. Box 700
Jefferson City, MO 65105-0700



Form MO-NRS must be completed and a copy (or its information) supplied to the nonresident shareholder when the S corporation has: (1) a nonresident shareholder; and (2) the S corporation has income from Missouri sources. Do not complete the Form MO-NRS, if all shareholders are Missouri residents.

The nonresident shareholder must report his or her share of the Missouri income and Missouri source modifications indicated on Form MO-NRS on his or her [Form MO-1040](#) and [Form MO-NRI](#).

Any questions concerning the Form MO-1040 or Form MO-NRI should be directed to Individual Income Tax at (573) 751-3505. Any questions concerning Subchapter S corporation distribution withholding or shareholder composite returns should be directed to: Department of Revenue, Taxation Division, P.O. Box 2200, Jefferson City, MO 65105-2200 or call (573) 751-1467.

Part 1 — S Corporation's Distributive Share Items

1. Enter nonresident shareholder's name and Social Security Number from Federal Form 1120S, Schedule K-1, for each nonresident. Enter the corporation's Federal Employer Identification Number. Complete a separate Form MO-NRS for each nonresident shareholder.
2. Column (a): Enter the amount from Federal Form 1120S, Schedule K. Note that the Form MO-NRS, Part 1, line numbers and items match the Federal Form 1120S, Schedules K and K-1. Amounts in Column (a) must be analyzed to determine whether all or part of each amount is from Missouri sources. These include amounts attributable to the ownership or disposition of any Missouri property and business income that is attributable to Missouri sources. Whether nonbusiness income is attributable to Missouri sources is often determined by whether the property sold or producing income was located in Missouri. Business or ordinary income is wholly attributable to Missouri if the business is only carried on in Missouri. If not carried on only in Missouri, the income must be divided between Missouri and other state(s). See instructions for [Form MO-MSS](#).
3. Column (b): Multiply the amount in Column (a) by the percent in Column (c) and enter in Column (b).
4. Column (c): Enter the percent from Form MO-MSS, Line 4.
5. Column (d): Enter the amount from Federal Form 1120S, Schedule K-1 for each nonresident shareholder.
6. Column (e): Multiply the amount in Column (d) times the percent in Column (c).

Note: The items from Form MO-NRS, Part 1, Column (e), that are to be income or losses should be entered on the Form MO-NRI, as Missouri source income. These amounts must be adjusted by any capital gain or passive loss limitation as required.

Part 2 — Share of Missouri - S Corporation Adjustment - Nonresident Shareholders

Do not complete Part 2 of Form MO-NRS if the "Missouri S Corporation Adjustment" and the "Allocation of Missouri S Corporation Adjustment to Shareholders" on [Form MO-1120S](#) were not completed.

1. Column (a): Copy amounts from MO-1120S, Lines 1a-14.
2. Columns (b) and (c): Amounts in Column (a) must be analyzed to determine whether all or part of each amount is from Missouri sources. See instructions for Form MO-MSS.
3. Column (d): Copy amount of each nonresident shareholder's S corporation adjustment from Form MO-1120S, Page 2, Column 5.
4. Column (e): Enter in Column (e) the portion of the amount in Column (d) that is from Missouri sources. Generally, this is determined by multiplying each shareholder's Column (d) amount by the percent in Column (c). Attach a detailed explanation, if any other method is used.

- | | |
|--|--|
| <input type="checkbox"/> Was the Form MO-1120S signed by an officer of the corporation? | <input type="checkbox"/> Is your filing period shown on Form MO-1120S? |
| <input type="checkbox"/> Did you review your completed return? | <input type="checkbox"/> Have you attached a copy of the federal form and supporting schedules? |
| <input type="checkbox"/> Are the corporation name, address, and identification numbers correctly shown on the return? | <input type="checkbox"/> Have you addressed your envelope to the proper address? |
| <input type="checkbox"/> Did you complete all parts of the return? | <input type="checkbox"/> Did you enter your Missouri Tax I.D. Number? |
| <input type="checkbox"/> Have you verified all math calculations? | <input type="checkbox"/> If you do not know your Missouri Tax I.D. Number, an officer must call Business Registration at (573) 751-5860. |
| <input type="checkbox"/> Did you receive an extension of time to file your return? If so, have you attached a copy of the federal extension? | <input type="checkbox"/> Did you enter your Charter Number? If you do not know your Charter Number, call (866) 223-6535. |

The Federal Privacy Act requires the Missouri Department of Revenue (Department) to inform taxpayers of the Department's legal authority for requesting identifying information, including social security numbers, and to explain why the information is needed and how the information will be used.

[Chapter 143](#) of the Missouri Revised Statutes authorizes the Department to request information necessary to carry out the tax laws of the state of Missouri. Federal law 42 U.S.C. Section 405 (c)(2)(C) authorizes the states to require taxpayers to provide social security numbers.

The Department uses your social security number to identify you and process your tax returns and other documents, to determine and collect the correct amount of tax, to ensure you are complying with the tax laws, and to exchange tax information with the Internal Revenue Service, other states, and the Multistate Tax Commission (Chapters [32](#) and [143](#), RSMo). In addition, statutorily provided non-tax uses are: (1) to provide information to the Department of Higher Education with respect to applicants for financial assistance under [Chapter 173](#), RSMo and (2) to offset refunds against amounts due to a state agency by a person or entity (Chapter 143, RSMo). Information furnished to other agencies or persons shall be used solely for the purpose of administering tax laws or the specific laws administered by the person having the statutory right to obtain it [as indicated above]. In addition, information may be disclosed to the public regarding the name of a tax credit recipient and the amount issued to such recipient ([Chapter 135](#), RSMo). (For the Department's authority to prescribe forms and to require furnishing of social security numbers, see Chapters 135, 143, and [144](#), RSMo.)

You are required to provide your social security number on your tax return. Failure to provide your social security number or providing a false social security number may result in criminal action against you.

