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	7	Form O-MS and Apportionment of Income Schedule Department Use Only (MM/DD/YY) Attachment Sequence No. 1120-01
		Taxable Year (MM/DD/YY) Ending (MM/DD/YY)
	I.D. N	Do not complete this form if all income is from Missouri sources. Charter Charter
	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 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 applicables 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.
		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.
	Part 1	4. Enter balance from Form MO-PTE, Line 4
		6. Apportioned balance - Subtract Line 5 from Line 4, then multiply by Line 3
		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

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



Form MO-MS PTE (Revised 12-2025)

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

for additional information.

Email: pteincome@dor.mo.gov