



MISSOURI DEPARTMENT OF

REVENUE

Form
MO-MSS

2021 S-Corporation Allocation
and Apportionment Schedule

Department Use Only
(MM/DD/YY)

Attachment Sequence No. 1120S-02

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

Number

Corporation

Name

Apportionment Election

Select only one of the boxes below and enter the percentage calculated on [Form MO-NRS](#), Parts 1 and 2, Column (c).

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

Special Methods - Attach a detailed explanation

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Three - Transportation

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Four - Railroad

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Five - Interstate Bridge

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Six - Telephone and Telegraph

Note: Complete mileage information below for Method Three - Six and enter the percentage on Form MO-NRS, Parts 1 and 2, Column (c).

Missouri Miles

Total Miles

Percent

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=

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%

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

Part 1 - Receipts Factor Apportionment

Method Two A
Receipts Factor Apportionment

1. Amount of receipts in Missouri

2. Amount of total receipts

3. Receipts Factor - Divide Line 1 by Line 2.

Enter on Form MO-NRS Parts 1 and 2, Column (c)

%



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Directly allocable nonapportionable income. Do not allocate expenses that have been excluded from federal taxable income.

All income is presumed to be apportionable income unless you can clearly show the income to be nonapportionable income.

If you have nonapportionable income pertaining to distributive share items not listed below, attach a table similar to the one below for the distributive share item.

Allocation of Nonapportionable Income					
Gross Income			Related Expenses		
(1) Everywhere	(2) Missouri	(3) Everywhere	(4) Missouri		
4. Interest income	00	00	00	00	
5. Royalties.....	00	00	00	00	
6. Net Rental Real Estate Income (Loss)	00	00	00	00	
7. Net Short-Term Capital Gain (Loss)	00	00	00	00	
8. Ordinary Dividends	00	00	00	00	
9. Other income	00	00	00	00	
10. Total each column	00	00	00	00	

The following steps must be followed for each distributive share item that is being allocated as nonapportionable income. Attach an explanation and computations detailing the nature of the nonapportionable income.

Example: Assume \$15,000 in net rental real estate income (loss) of which \$12,000 is apportionable income and \$3,000 is nonapportionable of which \$1,000 is directly allocated to Missouri income. Assume an apportionment factor of 33.333% (from Part 1, Line 3):

Step		
1	\$15,000	Net rental real estate income (loss)
2	<u>– 3,000</u>	Allocated as nonapportionable income
	\$12,000	Apportionable income
3	\$12,000	X 33.333% = \$4,000
4	\$1,000	Nonapportionable income allocated to Missouri
5	<u>+ \$4,000</u>	From Step 3
	\$5,000	Enter on Form MO-NRS , Part 1, Line 2, Column (b).
6	\$5,000/15,000 = 33.333% This percentage is entered on Form MO-NRS, Part 1, Line 2, Column (c).	



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

Refund or No Amount Due:

P.O. Box 336

Jefferson City, MO 65105-0336