### Missouri Department of Revenue

**2021 Corporation Allocation and Apportionment of Income Schedule**

**Form MO-MS**

- **Taxable Year**
  - Beginning (MM/DD/YY)
  - Ending (MM/DD/YY)

- **Missouri Tax Number**
- **Federal Employer I.D. Number**
- **Corporation Name**

Select a box below and enter the method and the percentage calculated on Form MO-1120 for Line 9 Method and Percent.

- Two A - Receipts Factor Apportionment - **Section 143.455.2, RSMo** - (Complete Part 1)
- Three - Transportation
- Four - Railroad
- Five - Interstate Bridge
- Six - Telephone and Telegraph

**Note:** Complete mileage information below for Method Three - Six and enter the percentage on Form MO-1120, Line 9.

<table>
<thead>
<tr>
<th>Missouri Miles</th>
<th>Total Miles</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
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- Seven - Broadcasters or Other Approved Method – See Instructions and attach a detailed explanation (instructions).

### Method Two A - Receipts Factor Apportionment

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 and you do not have a Net Operating Loss on Federal Form 1120, Line 29a. Enter Line 3 on Form MO-1120, Line 9 Percent.

4. **Taxable income - All sources (Form MO-1120, Line 8)**
5. **Net Operating Loss (from Federal Form 1120, Line 29a)**
6. **Taxable Income - All Sources - Add Line 4 and Line 5**
7. **Nonapportionable Income - Everywhere - Attach a detailed Form MO-NAI to be considered**
8. **Apportioned Missouri Income - Subtract Line 7 from Line 6, then multiply by Line 3**
9. **Nonapportionable Income - Missouri-allocated - Attach a detailed Form MO-NAI to be considered**
10. **Apportioned Net Operating Loss - See Instructions**
11. **Preliminary Missouri Taxable Income - Add Lines 8 and 9, then subtract Line 10**
12. **Divide Line 11 by Line 4. Enter on Form MO-1120, Line 9 Percent**

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**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