Form MO-MS
2021 Corporation Allocation and Apportionment of Income Schedule

Balance Due: Refund or No Amount Due:
P.O. Box 938
Jefferson City, MO 65105-0700

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 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

Form MO-951 (Revised 12-2023)