

MISSOURI DEPARTMENT OF REVENUE
**CORPORATION ALLOCATION AND
 APPORTIONMENT OF INCOME SCHEDULE**

SCHEDULE
MO-MS

Attachment Sequence No. 1120-01

DO NOT COMPLETE THIS SCHEDULE IF ALL INCOME IS FROM MISSOURI SOURCES.

CORPORATION NAME

MO TAX I.D. NUMBER

CHARTER NUMBER

FEDERAL I.D. NUMBER

APPORTIONMENT ELECTION

- Missouri Statutes provide seven methods of determining Missouri taxable income from Missouri sources.

Check only ONE of the seven boxes and enter the method number and the percentage calculated on Form MO-1120, Line 10.

- ☐ Method One — MULTISTATE ALLOCATION AND THREE FACTOR APPORTIONMENT — Multistate Tax Compact — Section 32.200, RSMo — (COMPLETE PART 2)
- ☐ Method Two — BUSINESS TRANSACTION SINGLE FACTOR APPORTIONMENT — Section 143.451.2(2), RSMo — (COMPLETE PART 1)

Special Methods — **Attach Detailed Explanation**

- ☐ Three — Transportation — Section 143.451.3, RSMo

- ☐
- Four — Railroad — Section 143.451.4. RSMo

- ☐
- Five — Interstate Bridge — Section 143.451.5, RSMo

- ☐ Six — Telephone and Telegraph — Section 143.451.6, RSMo

- ☐ Seven — Other Approved Method — Section 143.461.2, RSMo. Letter of Approval from the Director of Revenue must be attached.

Note: Complete the information below and enter the percentage on Form MO-1120, Line 10.

Missouri Miles

Total Miles

Percent

$$\frac{\text{_____}}{\text{_____}} \div \frac{\text{_____}}{\text{_____}} = \frac{\text{_____}}{\text{_____}} \quad \frac{\text{_____}}{\text{_____}} \div \frac{\text{_____}}{\text{_____}} = \frac{\text{_____}}{\text{_____}}$$

- Round percentages on this form to three digits to the right of the decimal point, such as 12.345%.

PART 1 — SINGLE FACTOR APPORTIONMENT METHOD SCHEDULE

PART 4 SINGLE FACTOR APPORTIONMENT METHOD SCHEDULE			
1. Amount of sales wholly in Missouri	1		00
2. Amount of sales partly within and partly without Missouri	2		00
3. Amount of sales wholly without Missouri	3		00
4. Total amount — all sources — add Lines 1, 2, and 3	4		00
5. One-half of Line 2	5		00
6. Total amount Missouri — add Lines 1 and 5	6		00
7. Missouri single factor apportionment fraction — divide Line 6 by Line 4	7		%

**NOTE: STOP HERE IF YOU DO NOT HAVE ANY WHOLLY PASSIVE INVESTMENT INCOME FROM OUTSIDE MISSOURI.
ENTER SCHEDULE MO-MS, PART 1, LINE 7 ON FORM MO-1120, LINE 10.**

8. Missouri taxable income — all sources (Form MO-1120, Line 9)	8		00
9. Federal income tax (Form MO-1120, Line 8)	9		00
10. Net Operating Loss (from Federal Form 1120, Line 29a)	10		00
11. Partial Missouri taxable income — all sources — add Lines 8 through 10	11		00
12. Dividends from a non-Missouri payor.....	12		00
13. Allocation of wholly passive investment income from outside Missouri.	13		00
14. Apportionable Income — Line 11 less Line 12 and Line 13.....	14		00
15. Partial Missouri taxable income — Missouri sources — Multiply Line 14 by Line 7.....	15		00
16. Missouri income percentage — Divide Line 15 by Line 11 and enter on Form MO-1120, Line 10.....	16		%

SCHEDULE MO-MS

PAGE 2

CORPORATION NAME	MO TAX I.D. NUMBER	CHARTER NUMBER	FEDERAL I.D. NUMBER
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PART 2 — THREE FACTOR APPORTIONMENT METHOD SCHEDULE

	TOTAL MISSOURI (a)	TOTAL EVERYWHERE (b)	PERCENT WITHIN MISSOURI (a) ÷ (b)
Land.....	00	00	
Depreciable assets.....	00	00	
Inventory and supplies.....	00	00	
Other (attach schedule).....	00	00	
Net rent, times eight	00	00	
1. TOTAL PROPERTY	00	00	1 %
2. TOTAL WAGES.....	00	00	2 %
Sales delivered or shipped to Missouri purchasers:			
a) from outside Missouri	00		
b) from within Missouri.....	00		
Shipped from Missouri to:			
a) the United States Government.....	00		
b) purchasers in a state where taxpayer would not be taxable	00		
Other gross receipts	00		
3. TOTAL SALES	00	00	3 %
4. Apportionment Factor — add Lines 1 through 3 and divide by number of factors present			4 %
NOTE: STOP HERE IF YOU DO NOT HAVE ANY NONBUSINESS INCOME. ENTER SCHEDULE MO-MS, PART 2, LINE 4 ON FORM MO-1120, LINE 10.			
5. Missouri Taxable Income — all sources (Form MO-1120, Line 9)			5 00
6. Federal Income Tax (Form MO-1120, Line 8).....			6 00
7. Net Operating Loss (from Federal Form 1120, Line 29a)			7 00
8. Partial Missouri Taxable Income — all sources — Add Lines 5 through 7			8 00
9. Nonbusiness Income — all sources — This will not be considered unless a detailed Schedule MO-NBI is attached.			9 00
10. Apportionable Income — Line 8 less Line 9.....			10 00
11. Apportioned Missouri Income — Line 10 times Line 4.....			11 00
12. Nonbusiness Income - Missouri sources - This will not be considered unless a detailed Schedule MO-NBI is attached.			12 00
13. Partial Missouri Taxable Income — Missouri sources — Line 11 plus Line 12.....			13 00
14. Missouri Income Percentage — Divide Line 13 by Line 8. Enter on Form MO-1120, Line 10.....			14 %