



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

SCHEDULE
MO-MSS

REV. (09-2012)

Attachment Sequence No. 1120S-04

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

CORPORATION NAME	MO TAX I.D. NUMBER	CHARTER NUMBER	FEDERAL I.D. NUMBER
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APPORTIONMENT ELECTION

• Missouri Statutes provide seven methods of determining income from Missouri sources. Check only ONE of the seven boxes.

- Method One — MULTISTATE ALLOCATION AND THREE FACTOR APPORTIONMENT — Multistate Tax Compact — Section 32.200, RSMo — Complete Parts 3 and 2.
- Method Two — BUSINESS TRANSACTION SINGLE FACTOR APPORTIONMENT — Section 143.451.2(2), RSMo — Complete Parts 3 and 1.

Special Methods Number 3 to 7 — 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.

PART 1 — METHOD TWO — SINGLE FACTOR APPORTIONMENT

- Enter on Line 1 the amount of sales which are transacted wholly in Missouri.
- Enter on Line 2 the amount of sales which are transacted partly within Missouri and partly without Missouri.
- Enter on Line 3 the amount of sales which are transacted wholly without Missouri.
- In determining income from Missouri sources in cases where sales do not express the volume of business, enter on Line 1 the amount of business transacted wholly in Missouri and enter on Line 2 the amount of business transacted partly in Missouri and partly outside Missouri.
- Attach an explanation reconciling Line 4 with specific data on Federal Form 1120S.

1. Amount wholly in Missouri.....	1		00
2. Amount partly within and partly without Missouri.....	2		00
3. Amount 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). Enter on Schedule MO-NRS, Parts 1 and 2, Column (c).....	7		%

PART 2 — METHOD ONE — THREE FACTOR APPORTIONMENT

	TOTAL MISSOURI (a)	TOTAL EVERYWHERE (b)	PERCENT WITHIN MISSOURI (a) ÷ (b)
1. Average yearly value of real and tangible personal property used in the business, whether owned or rented. Owned property: (at original cost, see instructions) (Exclude property not connected with the business and value of construction in progress.) Land.....	00	00	
Depreciable assets.....	00	00	
Inventory and supplies.....	00	00	
Other (attach schedule).....	00	00	
Net annual rental of property, times eight.....	00	00	
TOTAL PROPERTY VALUES	1a 00	1b 00	1 %
2. Wages, salaries, commissions, and other compensation of employees related to business income TOTAL WAGES AND SALARIES	2a 00	2b 00	2 %
3. Sales (gross receipts, less returns and allowances): (a) Sales delivered or shipped to Missouri purchasers: (1) Shipped from outside Missouri.....	00		
(2) Shipped from within Missouri.....	00		
(b) Sales shipped from Missouri to: (1) The United States Government.....	00		
(2) Purchasers in a state where the taxpayer would not be taxable (e.g., under Public Law 86-272).....	00		
(c) Other gross receipts (rents, royalties, interest, etc.).....	00		
TOTAL SALES	3a 00	3b 00	3 %
4. APPORTIONMENT FACTOR — add percentages on Lines 1, 2, and 3, and divide by factors present (see instructions) Enter on Schedule MO-NRS, Parts 1 and 2, Column (c).....			4 %

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PART 3 — MULTISTATE OR SINGLE FACTOR ALLOCATION

• Directly allocable nonbusiness income. Do not allocate expenses that have been excluded from federal taxable income.	ALLOCATION OF NONBUSINESS INCOME					
	GROSS INCOME		DIRECTLY RELATED EXPENSES		INDIRECTLY RELATED EXPENSES	
	(1) EVERYWHERE	(2) MISSOURI	(3) EVERYWHERE	(4) MISSOURI	(5) EVERYWHERE	(6) MISSOURI
1. Interest income.....	00	00	00	00	00	00
2. Royalties	00	00	00	00	00	00
3. Rents.....	00	00	00	00	00	00
4. Net capital gains.....	00	00	00	00	00	00
5. Dividends	00	00	00	00	00	00
6. Total each column.....	00	00	00	00	00	00

All income is presumed to be business income unless you can clearly show the income to be nonbusiness income.

ALLOCATION/APPORTIONMENT OF DISTRIBUTIVE SHARE ITEMS

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

EXAMPLE: Assume \$15,000 in total rents of which \$12,000 is business income and \$3,000 is nonbusiness of which \$1,000 is directly allocated to Missouri income. Assume an apportionment factor of 33.333% (from Part 1, Line 7 or Part 2, Line 4):

Step 1	\$15,000	Total rents
Step 2	<u>- 3,000</u>	Allocated to Missouri as nonbusiness or Missouri source income
	\$ 12,000	Business income
Step 3	\$ 12,000	X 33.333% = 4,000
Step 4	\$ 1,000	Missouri source income
Step 5	<u>+ 4,000</u>	From Step 3
	\$ 5,000	Enter on Schedule MO-NRS, Part 1, Line 3, Column (b).
Step 6	\$ 5,000/15,000 = 30% This percentage is entered on Schedule MO-NRS, Part 1, Line 3, Column (c).	

APPORTIONMENT OF PARTNERSHIP INTEREST

EXAMPLE: Assume S corporation's only activity is a 10 percent ownership in partnership. Partnership's Schedule MO-MSS reflects single factor with \$1,000,000 as wholly within and \$275,000 as partly within. S corporation method 2 Single Method Apportionment is calculated as follows:

1. Amount wholly in Missouri (\$1,000,000 x .10)	=	\$100,000
2. Amount wholly within and without Missouri (\$275,000 x .10)	=	\$27,500
3. Amount wholly without Missouri (0 x .10)	=	\$0
4. Total amount (all source)	=	\$127,500
5. One half of Line 2	=	\$13,750
6. Total Amount (Missouri) add Line 1 and Line 5	=	\$113,750
7. Missouri Single Factor Apportionment (Divide Line 6 by Line 4) Enter on Schedule MO-NRS, Parts 1 and 2, Column (e).	=	89.216%