



Missouri Department of Revenue  
**Corporation Allocation and  
Apportionment of Income Schedule**

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
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Apportionment Election

Missouri Statutes provide eight methods of determining Missouri taxable income from Missouri sources. Select only one of the eight boxes and enter the method 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 1)  
☐ Method Two - Business Transaction Single Factor Apportionment - [Section 143.451.2\(2\), RSMo](#) - (Complete Part 2)  
☐ Method Two A - Optional Single Sales Factor Apportionment - [Section 143.451.2\(3\), RSMo](#) - (Complete Part 2)

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](#)

Note: Complete mileage information below for Method Three - Six and enter the percentage on Form MO-1120, Line 10.

Missouri Miles	Total Miles	Percent
_____	_____	_____ %

- ☐ Seven - Other Approved Method - [Section 143.461.2, RSMo](#). Letter of Approval from the Director of Revenue must be attached.  
Round percentage on this form to three digits to the right of the decimal point, such as 12.345%.

Part 1 - 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 <a href="#">Schedule MO-MS</a> , Part 1, 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 <a href="#">Schedule MO-NBI</a> 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 <a href="#">Schedule MO-NBI</a> 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	_____ %

Method Two Business Transaction Single Factor Apportionment				Method Two A Optional Single Sales Factor Apportionment			
1. Amount of sales wholly in Missouri . .	1		00	1a. Amount of sales in Missouri . . . . .	1a		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	4a. Amount of total sales . . . . .	4a		00
5. One-half of Line 2 . . . . .	5		00				
6. Total amount Missouri - Add Lines 1 and 5 . . . . .	6		00	7a. Missouri optional single sales factor apportionment fraction - Divide Line 1a by Line 4a . . . . .	7a		%
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 2, Line 7 or Line 7a 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 or 7a. . . . .	15		00
16. Missouri income percentage - Divide Line 15 by Line 11 and enter on Form MO-1120, Line 10 . . . . .	16		%

