



Department Use Only  
(MM/DD/YY)

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| <div> <div>Taxable Year</div> <div>Beginning<br/>(MM/DD/YY)</div> <div></div> <div></div> <div></div> <div></div> <div>Ending<br/>(MM/DD/YY)</div> <div></div> <div></div> <div></div> <div></div> </div> |
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|                             |  |                                 |  |
|-----------------------------|--|---------------------------------|--|
| Missouri Tax I.D.<br>Number |  | Federal Employer<br>I.D. Number |  |
|-----------------------------|--|---------------------------------|--|

[illegible]

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Note: All income is presumed to be business income unless you can clearly show the income to be nonbusiness income. If this schedule is not attached to your Corporation Income Tax Return, your nonbusiness income will not be considered.

### Business Description

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## Income and Expenses

| Detailed description and explanation of why income is nonbusiness, including the characteristics that make the item outside of the realm and scope of your regular business operations. | Gross Income  |             | Related Expenses |             |
|---|---------------|-------------|------------------|-------------|
|   | 1. Everywhere | 2. Missouri | 3. Everywhere    | 4. Missouri |
|   |               |             |                  |             |
|   |               |             |                  |             |
|   |               |             |                  |             |
| Total each column   | 1.            | 2.          | 3.               | 4.          |

Nonbusiness income — all sources — Column 1 less Column 3. Enter on [Form MO-MS](#), Part 1, Line 9.  
Nonbusiness income — Missouri sources — Column 2 less Column 4. Enter on [Form MO-MS](#), Part 1, Line 12.

**Balance Due:**  
P.O. Box 3365  
Jefferson City, MO 65105-3365

Form MO-NBI (Revised 12-2015)  
**Refund or No Amount Due:**  
P.O. Box 700  
Jefferson City, MO 65105-0700



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“Business Income” is income arising from transactions and activities in the regular course of the taxpayer’s trade or business and includes some income from tangible and intangible property if the acquisition, management, and disposition of the property constitute integral parts of the taxpayer’s regular trade or business operations.

Example: The taxpayer is engaged in the heavy construction business and uses equipment such as cranes and tractors. The taxpayer makes short-term leases of the equipment when the equipment is not needed on any particular project. The rental income is business income.

“Nonbusiness Income” means all income other than business income.

Example: The taxpayer operates a multistate chain of grocery stores. It purchases as an investment an office building in another state with surplus funds and leases the entire building to others. The net rental income is not business income of the grocery store trade or business. Therefore, the net rental income is nonbusiness income.

