	Form	s	2020 and	V s-		JU	∫ rati	ion										Depar MM/E			se Onl		ttac	chme] [nt :	Seque	ence l	No.	1120)S-02
Miss	souri Tax	~]	! 	Tax	able	Yea	ar	Begin MM/[ning DD/Y`	r) [Endin MM/E	g)D/YY)] [
	Number													D	o no	t co	mple	te th	is f	orm	if all i	ncon	ne i	s froi	n ľ	Misso	ouri sc	ourc	es.	
Fede	eral Empl	loyer [Τ							Chart	er														
I.D.	Number	L												N	lumb	ber														
Corp	oration																													
Nam	ne L																													
Apportionment Election	Select Specia	Two Il Metho Three Five - Comple Seve	A - Re ods - A - Trar Inters ete mil	eceir Attac nspc state leag	ots F ch De ortati e Bric e inf	acto etaile on dge orma	I Me	pport Expla n bel Miss	ionm natio ow fc souri	ent - § n Miles	thod	Thre	e - Si Total	x and	RSM	<u>Mo</u> -	(Corr Four Six - e per	plete - Rai Tele centa	Pa ilroa phc age rce	ad one a on F	nd Te orm M	legraj IO-NF	oh RS,	Parts	: 1 a		, Colur ng indu			cific
lent												Rec	l eipts	Meth Fac				mor	ht											
onment												Neu	eipis	1 at	.017	γhh	ortiol													
Apporti	1. <i>A</i>	Amoun	t of rec	ceipt	s in l	Miss	ouri	i											00											
ipts Factor	2. A	Amoun	of tot	al re	ceip	ots .].[0	00											
Part 1 - Receipts Factor Apporti		Receip Enter c						-			mn ((c)].[]%											



Directly allocable nonapportionable income. Do not allocate expenses that have been excluded from federal taxable income. All income is presumed to be apportionable income unless you can clearly show the income to be nonapportionable income. If you have nonapportionable income pertaining to distributive share items not listed below, attach a table similar to the one below for the distributive share item.

		/	Allocation of Nonap	portionable Income	
í		Gross Inc	come	Related Expe	enses
		(1) Everywhere	(2) Missouri	(3) Everywhere	(4) Missouri
- b b b b b b b b b b b b b b b b b b b	4. Interest income	00	00	00	00
	5. Royalties	00	00	00	00
5	6. Net Rental Real Estate Income (Loss)	00	00	00	00
	7. Net Short-Term Capital Gain (Loss)	00	00	00	00
	8. Ordinary Dividends	00	00	00	00
	9. Other income	00	00	00	00
	10. Total each column	00	00	00	00

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

Example: Assume \$15,000 in net rental real estate income (loss) of which \$12,000 is apportionable income and \$3,000 is nonapportionable of which \$1,000 is directly allocated to Missouri income. Assume an apportionment factor of 33.333% (from Part 1, Line 3):

1	\$15,000	Net rental real estate income (loss)
2	- 3,000	Allocated as nonapportionable income
	\$12,000	Apportionable income
3	\$12,000	X 33.333% = \$4,000
4	\$1,000	Nonapportionable income allocated to Missouri
5	+ \$4,000	From Step 3
	\$5,000	Enter on Form MO-NRS, Part 1, Line 2, Column (b).

Part 1 - Receipts Factor Apportionment Contiued

Allocation and Apportionment of Share Items

20105020001

Attach to Form MO-1120S and mail to the Missouri Department of Revenue.

Refund or No Amount Due: P.O. Box 336 Jefferson City, MO 65105-0336 Form MO-MSS (Revised 02-2021)