



MISSOURI DEPARTMENT OF REVENUE

2023 S-Corporation Allocation and Apportionment Schedule

Department Use Only (MM/DD/YY)

Attachment Sequence No. 1120S-02

Taxable Year Beginning (MM/DD/YY) Ending (MM/DD/YY)

Missouri Tax I.D. Number

Do not complete this form if all income is from Missouri sources.

Federal Employer I.D. Number

Charter Number

Corporation Name

Apportionment Election

Select only one of the boxes below and enter the percentage calculated on Form MO-NRS, Parts 1 and 2, Column (c).

Two A - Receipts Factor Apportionment - Section 143.455.2, RSMo - (Complete Part 1)

Special Methods - See Instructions and Attach Detailed Explanation (if directed).

Three - Transportation

Four - Railroad

Five - Interstate Bridge

Six - Telephone and Telegraph

Note: Complete mileage information below for Method Three - Six and enter the percentage on Form MO-NRS, Parts 1 and 2, Column (c).

Missouri Miles Total Miles Percent
[] ÷ [] = [] . [] %

Seven - Broadcasters or Other Approved Method - Attach a detailed explanation (see instructions).

For use with Method Two A or as directed by instructions

Part 1

1. Amount of receipts in Missouri
2. Amount of total receipts everywhere
3. Receipts Factor - Divide Line 1 by Line 2. Enter on Form MO-NRS Parts 1 and 2, Column (c)



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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.

Part 1

	Allocation of Nonapportionable Income			
	Gross Income		Related Expenses	
	(1) Everywhere	(2) Missouri	(3) Everywhere	(4) Missouri
4. Interest income	00	00	00	00
5. Royalties.....	00	00	00	00
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

Allocation and Apportionment of Share Items

The following steps must be followed for each distributive share item for which there is an allocation of 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):

Step		
1	\$15,000	Net rental real estate income (loss)
2	<u>- 3,000</u>	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	<u>+ \$4,000</u>	From Step 3
	\$5,000	Enter on Form MO-NRS , Part 1, Line 2, Column (b).
6	\$5,000/15,000 = 33.333% This percentage is entered on Form MO-NRS, Part 1, Line 2, Column (c).	



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

Form MO-MSS (Revised 12-2023)

Refund or No Amount Due:
P.O. Box 336
Jefferson City, MO 65105-0336