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

MISSOURI DEPARTMENT OF REVENUE

Form **MO-MS**

2023 Corporation Allocation and Apportionment of Income Schedule

Department Use Only (MM/DD/YY)

Attachment Sequence No. 1120-01

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 a box below and enter the method and the percentage calculated on Form MO-1120 for Line 9 Method and Percent.

☐ 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-1120, Line 9.

Missouri Miles ÷ Total Miles = Percent %

☐ Seven - Broadcasters or Other Approved Method – See Instructions and attach a detailed explanation (**instructions**).

Part 1

For use with Method Two A or as directed by instructions.

1. Amount of receipts in Missouri	.00
2. Amount of receipts everywhere	.00
3. Receipts Factor - Divide Line 1 by Line 2	. %

Note: Stop here unless you have either Nonapportionable Income or a Net Operating Loss on Federal Form 1120, Line 29A **or both**. Enter Line 3 on Form MO-1120, Line 9 Percent.

4. Taxable Income - All Sources (Form MO-1120, Line 8)	.00
5. Net Operating Loss (from Federal Form 1120, Line 29a)	.00
6. Taxable Income - All Sources - Add Line 4 and Line 5	.00
7. Nonapportionable Income - Everywhere - Attach a detailed **Form MO-NAI** to be considered	.00
8. Apportioned Missouri Income - Subtract Line 7 from Line 6, then multiply by Line 3	.00
9. Nonapportionable Income - Missouri-allocated - Attach a detailed Form MO-NAI to be considered	.00
10. Apportioned Net Operating Loss - See Instructions	.00
11. Preliminary Missouri Taxable Income - Add Lines 8 and 9, then subtract Line 10	.00
12. Divide Line 11 by Line 4. Enter on Form MO-1120, Line 9 Percent	. %

Form MO-MS (Revised 12-2023)

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

Refund or No Amount Due:
P.O. Box 700
Jefferson City, MO 65105-0700

23104010001