



MISSOURI DEPARTMENT OF
REVENUE
S-Corporation Nonresident Form

Attachment Sequence No. 1120S-01

Department Use Only (MM/DD/YY)

Reporting Period (MM/DD/YY)

Complete this form for each nonresident shareholder who has Missouri source income. Each item shown in Parts 1 and 2, Columns (d) and (e) should be entered on the appropriate lines of [Form MO-NRI](#) of each nonresident shareholder.

Corporation Name

Missouri Tax I.D. Number



Charter Number

Federal Employer I.D. Number

Nonresident Shareholder's Name

Social Security Number

| | (a) Federal Schedule K | (b) Missouri Source | (c) MO-MSS % | (d) Federal Schedule K-1 | (e) Missouri Source |
|---|---------------------------|------------------------|--|-----------------------------|------------------------|
| 1. Ordinary business income (loss) | 00 | 00 | <input style="width: 100px; height: 20px;" type="text"/> | 00 | 00 |
| 2. Net rental real estate income (loss)..... | 00 | 00 | <input style="width: 100px; height: 20px;" type="text"/> | 00 | 00 |
| 3. Other net rental income (loss) (Federal Schedule K, Line 3c)..... | 00 | 00 | <input style="width: 100px; height: 20px;" type="text"/> | 00 | 00 |
| 4. Interest income | 00 | 00 | <input style="width: 100px; height: 20px;" type="text"/> | 00 | 00 |
| 5a. Ordinary dividends..... | 00 | 00 | <input style="width: 100px; height: 20px;" type="text"/> | 00 | 00 |
| 5b. Qualified dividends | 00 | 00 | <input style="width: 100px; height: 20px;" type="text"/> | 00 | 00 |
| 6. Royalties..... | 00 | 00 | <input style="width: 100px; height: 20px;" type="text"/> | 00 | 00 |
| 7. Net short-term capital gain (loss)..... | 00 | 00 | <input style="width: 100px; height: 20px;" type="text"/> | 00 | 00 |
| 8a. Net long-term capital gain (loss)..... | 00 | 00 | <input style="width: 100px; height: 20px;" type="text"/> | 00 | 00 |
| 8b. Collectibles (28%) gain (loss) | 00 | 00 | <input style="width: 100px; height: 20px;" type="text"/> | 00 | 00 |
| 8c. Unrecaptured section 1250 gain..... | 00 | 00 | <input style="width: 100px; height: 20px;" type="text"/> | 00 | 00 |
| 9. Net section 1231 gain (loss)..... | 00 | 00 | <input style="width: 100px; height: 20px;" type="text"/> | 00 | 00 |
| 10. Other income (loss) | 00 | 00 | <input style="width: 100px; height: 20px;" type="text"/> | 00 | 00 |
| 11. Section 179 deduction | 00 | 00 | <input style="width: 100px; height: 20px;" type="text"/> | 00 | 00 |
| 12a. Contributions..... | 00 | 00 | <input style="width: 100px; height: 20px;" type="text"/> | 00 | 00 |
| 12b. Investment interest expense..... | 00 | 00 | <input style="width: 100px; height: 20px;" type="text"/> | 00 | 00 |
| 12c. Section 59 (e)(2) expenditures | 00 | 00 | <input style="width: 100px; height: 20px;" type="text"/> | 00 | 00 |
| 12d. Other deductions | 00 | 00 | <input style="width: 100px; height: 20px;" type="text"/> | 00 | 00 |

S-Corporation's Distributive Share Items - Part 1

Share of Missouri S-Corporation Adjustment - Nonresident Shareholders - Part 2

| | (a) | (b) | (c) | (d) | (e) |
|---|-----------------------------------|-----------------|----------------------|--|-----------------|
| The lines below and Column (a) correspond to the lines on Form MO-1120S . | Missouri S-Corporation Adjustment | Missouri Source | MO-MSS % | Shareholder's S-Corporation Adjustment | Missouri Source |
| Additions | | | | | |
| 1. Net state and local income taxes deducted on Federal Form 1120S. | 00 | 00 | <input type="text"/> | | |
| 2. Net state and local bond interest (except Missouri) | 00 | 00 | <input type="text"/> | | |
| 3. <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary <input type="checkbox"/> Other adjustments | 00 | 00 | <input type="text"/> | | |
| 4. Donations claimed for the Food Pantry Tax Credit that were deducted from federal taxable income, Section 135.647, RSMo . | 00 | 00 | <input type="text"/> | | |
| 5. Total of Lines 1 through 4. | 00 | 00 | <input type="text"/> | | |
| Subtractions | | | | | |
| 6. Net interest from exempt federal obligations | 00 | 00 | <input type="text"/> | | |
| 7. Amount of any state income tax refund included in federal ordinary income | 00 | 00 | <input type="text"/> | | |
| 8. Federally taxable — Missouri exempt obligations. | 00 | 00 | <input type="text"/> | | |
| 9. <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary <input type="checkbox"/> Other adjustments <input type="checkbox"/> Build America and Recovery Zone Bond Interest <input type="checkbox"/> Missouri Public-Private Transportation Act | 00 | 00 | <input type="text"/> | | |
| 10. Missouri depreciation basis adjustment (Section 143.121.3(7), RSMo) | 00 | 00 | <input type="text"/> | | |
| 11. Depreciation recovery on qualified property that is sold (Section 143.121.3(9), RSMo) | 00 | 00 | <input type="text"/> | | |
| 12. Total of Lines 6 through 11. | 00 | 00 | <input type="text"/> | | |
| 13. Missouri S-Corporation adjustment — Net Addition | 00 | 00 | <input type="text"/> | 00 | 00 |
| 14. Missouri S-Corporation adjustment — Net Subtraction | 00 | 00 | <input type="text"/> | 00 | 00 |
| 15. Agriculture Disaster Relief (Section 143.121.3(10), RSMo) | 00 | 00 | <input type="text"/> | 00 | 00 |

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-NRS must be completed and a copy (or its information) supplied to the nonresident shareholder when the S-Corporation has: (1) a nonresident shareholder; and (2) the S-Corporation has income from Missouri sources. Do not complete the Form MO-NRS, if all shareholders are Missouri residents.

The nonresident shareholder must report his or her share of the Missouri income and Missouri source modifications indicated on Form MO-NRS on his or her [Form MO-1040](#) and [Form MO-NRI](#).

Any questions concerning the Form MO-1040 or Form MO-NRI should be directed to Individual Income Tax at (573) 751-3505. Any questions concerning Subchapter S-Corporation distribution withholding or shareholder composite returns should be directed to: Department of Revenue, Taxation Division, P.O. Box 2200, Jefferson City, MO 65105-2200 or call (573) 751-1467.

Part 1 — S-Corporation's Distributive Share Items

1. Enter nonresident shareholder's name and Social Security Number from Federal Form 1120S, Schedule K-1, for each nonresident. Enter the corporation's Federal Employer Identification Number. Complete a separate Form MO-NRS for each nonresident shareholder.
2. Column (a): Enter the amount from Federal Form 1120S, Schedule K. Note that the Form MO-NRS, Part 1, line numbers and items match the Federal Form 1120S, Schedules K and K-1.
3. Column (b): Multiply the amount in Column (a) by the percent in Column (c) and enter in Column (b).
4. Column (c): Enter the percent from Form MO-MSS, Line 3. If all or part of the corresponding distributive share item in Column (a) is non-apportionable income, follow the steps for the treatment of nonapportionable income given on Form MO-MSS in order to calculate the appropriate percentage.
5. Column (d): Enter the amount from Federal Form 1120S, Schedule K-1 for each nonresident shareholder.
6. Column (e): Multiply the amount in Column (d) times the percent in Column (c).

Note: The items from Form MO-NRS, Part 1, Column (e), that are to be income or losses should be entered on the Form MO-NRI, as Missouri source income. These amounts must be adjusted by any capital gain or passive loss limitation as required.

Part 2 — Share of Missouri - S-Corporation Adjustment - Nonresident Shareholders

Do not complete Part 2 of Form MO-NRS if the "Missouri S-Corporation Adjustment" and the "Allocation of Missouri S-Corporation Adjustment to Shareholders" on [Form MO-1120S](#) were not completed.

1. Column (a): Copy amounts from MO-1120S, Lines 1a–15.
2. Columns (b) and (c): Amounts in Column (a) must be analyzed to determine whether all or part of each amount is from Missouri sources. See instructions for Form MO-MSS.
3. Column (d): Copy amount of each nonresident shareholder's S-Corporation adjustment from Form MO-1120S, Page 3, Column 5.
4. Column (e): Enter in Column (e) the portion of the amount in Column (d) that is from Missouri sources. Generally, this is determined by multiplying each shareholder's Column (d) amount by the percent in Column (c). Attach a detailed explanation, if any other method is used.

The Federal Privacy Act requires the Missouri Department of Revenue (Department) to inform taxpayers of the Department's legal authority for requesting identifying information, including social security numbers, and to explain why the information is needed and how the information will be used.

[Chapter 143](#) of the Missouri Revised Statutes authorizes the Department to request information necessary to carry out the tax laws of the state of Missouri. Federal law 42 U.S.C. Section 405 (c)(2)(C) authorizes the states to require taxpayers to provide social security numbers.

The Department uses your social security number to identify you and process your tax returns and other documents, to determine and collect the correct amount of tax, to ensure you are complying with the tax laws, and to exchange tax information with the Internal Revenue Service, other states, and the Multistate Tax Commission (Chapters [32](#) and [143](#), RSMo). In addition, statutorily provided non-tax uses are: (1) to provide information to the Department of Higher Education with respect to applicants for financial assistance under [Chapter 173, RSMo](#) and (2) to offset refunds against amounts due to a state agency by a person or entity (Chapter [143](#), RSMo). Information furnished to other agencies or persons shall be used solely for the purpose of administering tax laws or the specific laws administered by the person having the statutory right to obtain it [as indicated above]. In addition, information may be disclosed to the public regarding the name of a tax credit recipient and the amount issued to such recipient ([Chapter 135, RSMo](#)). (For the Department's authority to prescribe forms and to require furnishing of social security numbers, see Chapters [135](#), [143](#), and [144](#), RSMo.)

You are required to provide your social security number on your tax return. Failure to provide your social security number or providing a false social security number may result in criminal action against you.

