



MISSOURI DEPARTMENT OF REVENUE

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).

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

Part 1

1. Amount of receipts in Missouri
2. Amount of receipts everywhere
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)
5. Net Operating Loss (from Federal Form 1120, Line 29a)
6. Taxable Income - All Sources - Add Line 4 and Line 5
7. Nonapportionable Income - Everywhere - Attach a detailed Form MO-NAI to be considered
8. Apportioned Missouri Income - Subtract Line 7 from Line 6, then multiply by Line 3
9. Nonapportionable Income - Missouri-allocated - Attach a detailed Form MO-NAI to be considered
10. Apportioned Net Operating Loss - See Instructions
11. Preliminary Missouri Taxable Income - Add Lines 8 and 9, then subtract Line 10
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



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