



CORPORATION NAME				MAIL TO: Balance Due Missouri Department of Revenue P.O. Box 3365 Jefferson City, MO 65105-3365		MAIL TO: Refund or No Amount Due Missouri Department of Revenue P.O. Box 700 Jefferson City, MO 65105-0700			
NUMBER AND STREET				FORM MO-1120S					
CITY OR TOWN, STATE, ZIP CODE									
MO TAX I.D. NUMBER		CHARTER NUMBER		FEDERAL I.D. NUMBER		Missouri S Corporation INCOME TAX Return for 2011 Beginning _____, 20____ Ending _____, 20____			
<input type="checkbox"/> Check Applicable Boxes		<input type="checkbox"/> Amended Return <input type="checkbox"/> Name Change		<input type="checkbox"/> Address Change <input type="checkbox"/> Final Corporation Income Tax Return				<input type="checkbox"/> Bankruptcy <input type="checkbox"/> Beginning _____, 20____ <input type="checkbox"/> Ending _____, 20____	
<input type="checkbox"/> A. Check this box if your assets in Missouri (Schedule MO-FT, Line 6a), or apportioned to Missouri (Schedule MO-FT, Line 6b) do not exceed \$10,000,000. You do not owe franchise tax. If your assets do exceed the \$10,000,000 threshold, you must complete and attach Schedule MO-FT and enter the franchise tax due on the Form MO-1120S, Line 15 below. If Box A is checked, Box C must not be checked.				<input type="checkbox"/> B. Return filed for BOTH (income and franchise) <input type="checkbox"/> C. Return filed for INCOME tax only <input type="checkbox"/> D. Return filed for FRANCHISE tax only					
Balance Sheet Date (MMDDYY) _____ SOFTWARE VENDOR CODE (Assigned by DOR) 001									
S CORP. 1. Does the S corporation have ANY Missouri modifications? <input type="checkbox"/> YES <input type="checkbox"/> NO If YES, complete Lines 1–15 below and page 2. 2. Does the S corporation have ANY nonresident shareholders? <input type="checkbox"/> YES <input type="checkbox"/> NO If YES, complete Lines 1–15 below and Schedule MO-NRS. 3. Does S corporation have income derived from sources other than Missouri? <input type="checkbox"/> YES <input type="checkbox"/> NO If YES, complete and attach Schedule MO-MSS.									
MISSOURI S CORPORATION ADJUSTMENTS	Additions (attach detailed explanation of each item)								
	1a. State and local income taxes deducted on Federal Form 1120S						1a	00	
	1b. Less: Kansas City & St. Louis earnings taxes. Enter Lines 1a less 1b on Line 1						1b	00	
	2a. State and local bond interest (except Missouri)						2a	00	
	2b. Less: related expenses (omit if less than \$500) Enter Line 2a less Line 2b on Line 2.....						2b	00	
	3. <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary <input type="checkbox"/> Other adjustments (list _____)						3	00	
	4. Donations claimed for the Food Pantry Tax Credit that were deducted from federal taxable income, Sec. 135.647, RSMo.....						4	00	
	5. Total of Lines 1 through 4						5	00	
	Subtractions (attach detailed explanation of each item)								
	6a. Interest from exempt federal obligations						6a	00	
	6b. Less: related expenses (omit if < \$500) Enter Line 6a less Line 6b on Line 6.....						6b	00	
	7. Amount of any state income tax refund included in federal ordinary income.....						7	00	
	8. Federally taxable — Missouri exempt obligations.....						8	00	
	9. <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary <input type="checkbox"/> Build America and Recovery Zone Bond Interest <input type="checkbox"/> Missouri Public-Private Transportation Act <input type="checkbox"/> Other adjustments (list _____)						9	00	
10. Missouri depreciation basis adjustment (Section 143.121.3(7), RSMo)						10	00		
11. Depreciation recovery on qualified property that is sold (Section 143.121.3(9), RSMo).....						11	00		
12. Total of Lines 6 through 11						12	00		
13. Missouri S corporation adjustment — NET ADDITION — excess Line 5 over Line 12						13	00		
14. Missouri S corporation adjustment — NET SUBTRACTION — excess Line 12 over Line 5.....						14	00		
FRANCHISE TAX	15. Corporation Franchise Tax (Complete Schedule MO-FT and attach balance sheet)						15	00	
	16. Tax credits — (attach Form MO-TC and only include corporation franchise tax credits).....						16	00	
	17. Approved overpayments applied from last file period.....						17	00	
	18. Payments with Form MO-7004						18	00	
	19. AMENDED RETURN ONLY: Tax paid with (or after) the filing of the original return.....						19	00	
	20. Subtotal — add Lines 16 through 19.....						20	00	
	21. AMENDED RETURN ONLY: Overpayment, if any, as shown on original return or as later adjusted						21	00	
	22. Total — Line 20 less Line 21.....						22	00	
REFUND/TAX DUE	23. If Line 22 is greater than Line 15, enter OVERPAYMENT here.....						23	00	
	24. Overpayment to be applied to next filing period.....						24	00	
	25. Overpayment to be refunded — Line 23 less Line 24..... REFUND						25	00	
	26. If Line 22 is less than Line 15 enter UNDERPAYMENT here						26	00	
	27. Enter total amount on Line 27 <input type="text"/> Interest <input type="text"/> Penalty						27	00	
	28. TOTAL DUE — add Lines 26 and 27 (U.S. funds only) TOTAL DUE						28	00	
If you pay by check, you authorize the Department of Revenue to process the check electronically. Any returned check must be presented again electronically.									
SIGNATURE	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge. As provided in Chapter 143, RSMo, a penalty of up to \$500 shall be imposed on any corporation which files a frivolous return. I declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit or abatement if I employ such aliens. I also declare that if I am a business entity, I participate in a federal work authorization program with respect to the employees working in connection with any contracted services and I do not knowingly employ any person who is an unauthorized alien in connection with any contracted services.						I authorize the Director of Revenue <input type="checkbox"/> YES or delegate to discuss my return and <input type="checkbox"/> NO attachments with the preparer or any member of his/her firm, or if internally prepared, any member of the internal staff.		
	SIGNATURE OF OFFICER (REQUIRED)			TITLE OF OFFICER			PHONE NUMBER ()		DATE SIGNED
	PREPARER'S SIGNATURE (INCLUDING INTERNAL PREPARER)			PREPARER'S FEIN, SSN, OR PTIN			PHONE NUMBER ()		DATE SIGNED

ALLOCATION OF MISSOURI S CORPORATION ADJUSTMENT TO SHAREHOLDERS

CORPORATION NAME		MO TAX I.D. NUMBER	CHARTER NUMBER	FEDERAL I.D. NUMBER	
1. NAME OF EACH SHAREHOLDER. ALL SHAREHOLDERS MUST BE LISTED. USE ATTACHMENT IF NECESSARY.	2. CHECK BOX IF SHAREHOLDER IS NONRESIDENT	3. SOCIAL SECURITY NUMBER	4. SHAREHOLDER'S SHARE %	5. SHAREHOLDER'S CORPORATION ADJUSTMENT <input type="checkbox"/> ADDITION <input type="checkbox"/> SUBTRACTION	
a)	<input type="checkbox"/>		%		00
b)	<input type="checkbox"/>		%		00
c)	<input type="checkbox"/>		%		00
d)	<input type="checkbox"/>		%		00
e)	<input type="checkbox"/>		%		00
f)	<input type="checkbox"/>		%		00
g)	<input type="checkbox"/>		%		00
h)	<input type="checkbox"/>		%		00
i)	<input type="checkbox"/>		%		00
j)	<input type="checkbox"/>		%		00
k)	<input type="checkbox"/>		%		00
l)	<input type="checkbox"/>		%		00
m)	<input type="checkbox"/>		%		00
n)	<input type="checkbox"/>		%		00
o)	<input type="checkbox"/>		%		00
p)	<input type="checkbox"/>		%		00
q)	<input type="checkbox"/>		%		00
r)	<input type="checkbox"/>		%		00
s)	<input type="checkbox"/>		%		00
t)	<input type="checkbox"/>		%		00
u)	<input type="checkbox"/>		%		00
v)	<input type="checkbox"/>		%		00
w)	<input type="checkbox"/>		%		00
x)	<input type="checkbox"/>		%		00
TOTAL			100 %		00

COLUMN 4 — Enter percentages from Federal Schedule K-1(s). Round percentages to whole numbers.

COLUMN 5 — Enter Missouri S corporation adjustment from Form MO-1120S, Line 13 or 14, as total of Column 5. Multiply each percentage in Column 4 by the total in Column 5. Indicate at the top of Column 5 whether the adjustments are additions or subtractions. The amount after each shareholder's name in Column 5 must be reported as a modification by the shareholder on his/her Form MO-1040, Individual Income Tax Return either as an addition to, or subtraction from, federal adjusted gross income.



MISSOURI DEPARTMENT OF REVENUE
**S CORPORATION ALLOCATION
AND APPORTIONMENT SCHEDULE**

SCHEDULE
MO-MSS

REV. (09-2011)

Attachment Sequence No. 1120S-04

DO NOT USE THIS SCHEDULE IF ALL INCOME IS FROM MISSOURI SOURCES.

CORPORATION NAME	MO TAX I.D. NUMBER	CHARTER NUMBER	FEDERAL I.D. NUMBER
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APPORTIONMENT ELECTION

• Missouri Statutes provide seven methods of determining income from Missouri sources. Check only ONE of the seven boxes.

☐ Method One — MULTISTATE ALLOCATION AND THREE FACTOR APPORTIONMENT — Multistate Tax Compact — Section 32.200, RSMo — Complete Parts 3 and 2.

☐ Method Two — BUSINESS TRANSACTION SINGLE FACTOR APPORTIONMENT — Section 143.451.2(2), RSMo — Complete Parts 3 and 1.

Special Methods Number 3 to 7 — Attach Detailed Explanation

☐ Three — Transportation — Section 143.451.3, RSMo

☐ Six — Telephone and Telegraph — Section 143.451.6, RSMo

☐ Four — Railroad — Section 143.451.4, RSMo

☐ Seven — Other Approved Method — Section 143.461.2, RSMo Letter of Approval from the Director of Revenue must be attached.

☐ Five — Interstate Bridge — Section 143.451.5, RSMo

PART 1 — METHOD TWO — SINGLE FACTOR APPORTIONMENT

- Enter on Line 1 the amount of sales which are transacted wholly in Missouri.
- Enter on Line 2 the amount of sales which are transacted partly within Missouri and partly without Missouri.
- Enter on Line 3 the amount of sales which are transacted wholly without Missouri.
- In determining income from Missouri sources in cases where sales do not express the volume of business, enter on Line 1 the amount of business transacted wholly in Missouri and enter on Line 2 the amount of business transacted partly in Missouri and partly outside Missouri.
- Attach an explanation reconciling Line 4 with specific data on Federal Form 1120S.

1. Amount wholly in Missouri.....	1		00
2. Amount partly within and partly without Missouri.....	2		00
3. Amount wholly without Missouri.....	3		00
4. Total amount (all sources) add Lines 1, 2, and 3.....	4		00
5. One-half of Line 2.....	5		00
6. Total amount (Missouri) — add Lines 1 and 5.....	6		00
7. Missouri single factor apportionment fraction (Divide Line 6 by Line 4). Enter on Schedule MO-NRS, Parts 1 and 2, Column (c).....	7		%

PART 2 — METHOD ONE — THREE FACTOR APPORTIONMENT

	TOTAL MISSOURI (a)	TOTAL EVERYWHERE (b)	PERCENT WITHIN MISSOURI (a) ÷ (b)
1. Average yearly value of real and tangible personal property used in the business, whether owned or rented. Owned property: (at original cost, see instructions) (Exclude property not connected with the business and value of construction in progress.) Land.....	00	00	
Depreciable assets.....	00	00	
Inventory and supplies.....	00	00	
Other (attach schedule).....	00	00	
Net annual rental of property, times eight.....	00	00	
TOTAL PROPERTY VALUES	1a 00	1b 00	1 . . . %
2. Wages, salaries, commissions, and other compensation of employees related to business income TOTAL WAGES AND SALARIES	2a 00	2b 00	2 . . . %
3. Sales (gross receipts, less returns and allowances): (a) Sales delivered or shipped to Missouri purchasers: (1) Shipped from outside Missouri.....	00		
(2) Shipped from within Missouri.....	00		
(b) Sales shipped from Missouri to: (1) The United States Government.....	00		
(2) Purchasers in a state where the taxpayer would not be taxable (e.g., under Public Law 86-272).....	00		
(c) Other gross receipts (rents, royalties, interest, etc.).....	00		
TOTAL SALES	3a 00	3b 00	3 . . . %
4. APPORTIONMENT FACTOR — add percentages on Lines 1, 2, and 3, and divide by factors present (see instructions) Enter on Schedule MO-NRS, Parts 1 and 2, Column (c).....			4 . . . %



MISSOURI DEPARTMENT OF REVENUE
**S CORPORATION
NONRESIDENT SCHEDULE**

SCHEDULE
MO-NRS

Attachment Sequence No. 1120S-03

COMPLETE THIS SCHEDULE FOR EACH NONRESIDENT SHAREHOLDER WHO HAS MISSOURI SOURCE INCOME.

CORPORATION NAME

MO TAX I.D. NUMBER

CHARTER NUMBER

FEDERAL I.D. NUMBER

PART 1 — S CORPORATION'S DISTRIBUTIVE SHARE ITEMS

NONRESIDENT SHAREHOLDER'S NAME

	MISSOURI SOURCE			SOCIAL SECURITY NUMBER	
	(a)	(b)	(c)	(d)	(e)
	FEDERAL SCHEDULE K	AMOUNT	MO %	FEDERAL SCHEDULE K-1	MISSOURI SOURCE
1. Ordinary business income (loss)	00	00		00	00
2. Net rental real estate income (loss)	00	00		00	00
3. Other net rental income (loss) (Federal Schedule K, Line 3c)	00	00		00	00
4. Interest income	00	00		00	00
5a. Ordinary dividends	00	00		00	00
5b. Qualified dividends	00	00		00	00
6. Royalties	00	00		00	00
7. Net short-term capital gain (loss)	00	00		00	00
8a. Net long-term capital gain (loss)	00	00		00	00
8b. Collectibles (28%) gain (loss)	00	00		00	00
8c. Unrecaptured section 1250 gain	00	00		00	00
9. Net section 1231 gain (loss)	00	00		00	00
10. Other income (loss)	00	00		00	00
11. Section 179 deduction	00	00		00	00
12. Other deductions	00	00		00	00

PART 2 — SHARE OF MISSOURI S CORPORATION ADJUSTMENT — NONRESIDENT SHAREHOLDERS

The lines below and Column (a) correspond to the lines on Form MO-1120S.	(a)	(b)	(c)	(d)	(e)
	MISSOURI S CORPORATION ADJUSTMENT	MISSOURI SOURCE	MO %	SHAREHOLDER'S S CORPORATION ADJUSTMENT	MISSOURI SOURCE
ADDITIONS					
1. Net state and local income taxes deducted on Federal Form 1120S	00	00			
2. Net state and local bond interest (except Missouri)	00	00			
3. <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary <input type="checkbox"/> Other adjustments	00	00			
4. Donations claimed for the Food Pantry Tax Credit that were deducted from federal taxable income, Section 135.647, RSMo	00	00			
5. Total of Lines 1 through 4	00	00			
SUBTRACTIONS					
6. Net interest from exempt federal obligations	00	00			
7. Amount of any state income tax refund included in federal ordinary income	00	00			
8. Federally taxable — Missouri exempt obligations	00	00			
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			
10. Missouri depreciation basis adjustment (Section 143.121.3(7), RSMo)	00	00			
11. Depreciation recovery on qualified property that is sold (Section 143.121.3(9), RSMo)	00	00			
12. Total of Lines 6 through 11	00	00			
13. Missouri S corporation adjustment — NET ADDITION	00	00		00	00
14. Missouri S corporation adjustment — NET SUBTRACTION	00	00		00	00

NOTE: 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.