



MISSOURI DEPARTMENT OF REVENUE  
**CORPORATION ALLOCATION AND  
 APPORTIONMENT OF INCOME**

**1996**  
 FORM  
**MO-MS**

DLN

CALENDAR YEAR JANUARY 1 – DECEMBER 31, 1996 OR  FISCAL YEAR BEGINNING 1996, ENDING 19

**DO NOT COMPLETE THIS FORM IF ALL INCOME IS FROM MISSOURI SOURCES.**

BUSINESS NAME \_\_\_\_\_ MITS/MO I.D. NUMBER \_\_\_\_\_ FEDERAL I.D. NUMBER \_\_\_\_\_

**APPORTIONMENT ELECTION**

- Missouri Statutes provide seven methods of determining Missouri taxable income from Missouri sources. Check only ONE of the seven boxes and enter the method number on Form MO-1120, Page 1, Line 9.
- Method One – MULTISTATE ALLOCATION AND THREE FACTOR APPORTIONMENT – Multistate Tax Compact – Section 32.200, RSMo 1994 – Follow step-by-step instructions.
- Method Two – BUSINESS TRANSACTION SINGLE FACTOR APPORTIONMENT – Section 143.451.2(2), RSMo 1994 – Follow step-by-step instructions.

**Special Methods Number 3 to 7– Attach Detailed Explanation**

- Three – Transportation – Section 143.451.3, RSMo 1994
  - Four – Railroad – Section 143.451.4, RSMo 1994
  - Five – Interstate Bridge – Section 143.451.5, RSMo 1994
  - Six – Telephone and Telegraph – Section 143.451.6, RSMo 1994
  - Seven – Other Approved Method – Section 143.461.2, RSMo 1994
- Letter of Approval from the Director of Revenue must be attached.**

• Round percentages on this form to three digits to the right of the decimal point, such as 12.345%.

**PART A – MISSOURI TAXABLE INCOME – MISSOURI SOURCES**

1. Missouri taxable income – all sources (from Form MO-1120, Page 1, Line 8) .....	1		00
2. Federal income tax – current year (from Form MO-1120, Page 1, Line 7) .....	2		00
3. Federal net operating loss deduction (from Federal Form 1120, Line 29a; Federal Form 1120A, Line 25a; enter here and on Form MO-1120, Part 4, Line 1) .....	3		00
4. Partial Missouri taxable income – all sources – add Lines 1, 2 and 3 .....	4		00
5. Partial Missouri taxable income – Missouri sources (from Part B, Line 11 or Part D, Line 10 or explanation attached) .....	5		00
6. Missouri income percentage – divide Line 5 by Line 4 (enter here and on Form MO-1120, Page 1, Line 9) .....	6		%
7. MISSOURI TAXABLE INCOME – MISSOURI SOURCES – multiply Line 1 by Line 6 (enter here and on Form MO-1120, Page 1, Line 9) .....	7		00

**PART B – METHOD TWO – SINGLE FACTOR APPORTIONMENT**

• 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 1120.

	TOTAL		MISSOURI
1. Amount of sales wholly in Missouri (enter here and on Form MO-1120, Part 4, Line 2) .....		1	00
2. Amount of sales partly within and partly without Missouri (enter here and on Form MO-1120, Part 4, Line 3) .....	2	00	
3. Amount of sales wholly without Missouri (enter here and on Form MO-1120, Part 4, Line 4) .....	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 .....		7	%
8. Partial Missouri taxable income – all sources (from Part A, Line 4) .....		8	00
9. Non-Missouri source income (from Part C, Line 7) (enter here and on Form MO-1120, Part 4, Line 5) .....		9	00
10. Apportionable income – Line 8 less Line 9 .....		10	00
11. Partial Missouri taxable income – Missouri sources – multiply Line 10 by Line 7 (enter on Part A, Line 5) .....		11	00

BUSINESS NAME	MITS/MO I.D. NUMBER	FEDERAL I.D. NUMBER
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**PART C – MULTISTATE OR SINGLE FACTOR ALLOCATION**

* Directly allocable nonbusiness income or non-Missouri source income. Do not allocate expenses that have been excluded from federal taxable income.	DIRECT ALLOCATION OF NONBUSINESS INCOME OR NON-MISSOURI SOURCE INCOME					
	GROSS INCOME		DIRECTLY RELATED EXPENSES		INDIRECTLY RELATED EXPENSES	
	(1) EVERYWHERE	(2) MISSOURI	(3) EVERYWHERE	(4) MISSOURI	(5) EVERYWHERE	(6) MISSOURI
1. Interest income	00	00	00	00	00	00
2. Royalties	00	00	00	00	00	00
3. Rents	00	00	00	00	00	00
4. Net capital gains	00	00	00	00	00	00
5. Net dividends	00	00	00	00	00	00
6. Total each column	00	00	00	00	00	00
7. Non-Missouri source income (single factor) – Subtract net Missouri source income (Column 2 less Columns 4 and 6) from net everywhere income (Column 1 less Columns 3 and 5). Enter on Form MO-MS, Part B, Line 9					7	00
8. Nonbusiness income – all sources (three factor) – Column 1 less Columns 3 and 5. Enter on Form MO-MS, Part D, Line 6					8	00
9. Nonbusiness income – Missouri sources (three factor) – Column 2 less Columns 4 and 6. Enter on Form MO-MS, Part D, Line 9					9	00

\* All income is presumed to be business income unless you can clearly show the income to be nonbusiness income (see 12 CSR 10-2.075). Neither nonbusiness income nor non-Missouri source income will be considered unless a list itemizing the nature or source of income is attached.

**PART D – 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. <i>Owned property: (at original cost, see instructions) (Exclude property not connected with the business and value of construction in progress.)</i>			
Land	00	00	
Depreciable assets	00	00	
Inventory and supplies	00	00	
Other (attach schedule)	00	00	
Net annual rental of property, times eight (8)	00	00	
<b>TOTAL PROPERTY VALUES</b> (enter here and on Form MO-1120, Part 4, Lines 2 and 3)	1a 00	1b 00	1 %
2. Wages, salaries, commissions and other compensation of employees related to business income. <b>TOTAL WAGES AND SALARIES</b> (enter here and on Form MO-1120, Part 4, Lines 4 and 5)	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		
<b>TOTAL SALES</b> (enter here and on Form MO-1120, Part 4, Lines 6 and 7)	3a 00	3b 00	3 %
4. <b>APPORTIONMENT FACTOR</b> – add percentages on Lines 1, 2 and 3, and divide by factors present (see Form MO-MS instructions)			4 %
<b>SUMMARY OF INCOME ALLOCATED AND APPORTIONED TO MISSOURI</b>			
5. Partial Missouri taxable income – all sources (from Part A, Line 4)			5 00
6. Nonbusiness income – all sources (from Part C, Line 8) (enter here and on Form MO-1120, Part 4, Line 8)			6 00
7. Apportionable income – Line 5 less Line 6			7 00
8. Apportioned Missouri income – multiply Line 7 by percentage on Line 4			8 00
9. Nonbusiness income – Missouri sources (from Part C, Line 9) (enter here and on Form MO-1120, Part 4, Line 9)			9 00
10. Partial Missouri taxable income – Missouri sources – add Lines 8 and 9 (enter here and on Part A, Line 5)			10 00

**PART E – GENERAL INFORMATION**

1. Briefly describe the nature and location(s) of your Missouri business activities. \_\_\_\_\_
2. Are the amounts in Column (b) the same as those reported in returns or reports to other states under the Uniform Division of Income for Tax Purposes Act? If not, please explain. \_\_\_\_\_