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Directly allocable nonapportionable income. Do not allocate expenses that have been excluded from federal taxable income. All income is presumed to be apportionable income unless you can clearly show the income to be nonapportionable income. If you have nonapportionable income pertaining to distributive share items not listed below, attach a table similar to the one below for the distributive share item.

Part 1

|  | Allocation of Nonapportionable Income |              |                  |              |
|--|---------------------------------------|--------------|------------------|--------------|
|  | Gross Income                          |              | Related Expenses |              |
|  | (1) Everywhere                        | (2) Missouri | (3) Everywhere   | (4) Missouri |
| 4. Interest income.....                      | 00                                    | 00           | 00               | 00           |
| 5. Royalties.....                            | 00                                    | 00           | 00               | 00           |
| 6. Net Rental Real Estate Income (Loss)..... | 00                                    | 00           | 00               | 00           |
| 7. Net Short-Term Capital Gain (Loss).....   | 00                                    | 00           | 00               | 00           |
| 8. Ordinary Dividends.....                   | 00                                    | 00           | 00               | 00           |
| 9. Other income.....                         | 00                                    | 00           | 00               | 00           |
| 10. Total each column.....                   | 00                                    | 00           | 00               | 00           |

Allocation and Apportionment of Share Items

The following steps must be followed for each distributive share item for which there is an allocation of nonapportionable income. Attach an explanation and computations detailing the nature of the nonapportionable income.

Example: Assume \$15,000 in net rental real estate income (loss) of which \$12,000 is apportionable income and \$3,000 is nonapportionable of which \$1,000 is directly allocated to Missouri income. Assume an apportionment factor of 33.333% (from Part 1, Line 3):

|      |   |   |
|------|---|---|
| Step |   |   |
| 1    | \$15,000  | Net rental real estate income (loss)                      |
| 2    | <u>- 3,000</u>  | Allocated as nonapportionable income                      |
|      | \$12,000  | Apportionable income                                      |
| 3    | \$12,000  | X 33.333% = \$4,000                                       |
| 4    | \$1,000   | Nonapportionable income allocated to Missouri             |
| 5    | <u>+ \$4,000</u>  | From Step 3   |
|      | \$5,000   | Enter on <b>Form MO-NRS</b> , Part 1, Line 2, Column (b). |
| 6    | \$5,000/15,000 = 33.333% This percentage is entered on Form MO-NRS, Part 1, Line 2, Column (c). |   |



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