Reset Form | Print Form

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

MISSOURI DEPARTMENT OF REVENUE

Form **MO-MS PTE**

2023 Pass-Through Entity 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

Pass-through Entity Name

Apportionment Election

Select a box below and enter the method and the percentage calculated on **Form MO-PTE** for Line 6 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-PTE, Line 6 Percent, if applicable.

Missouri Miles ÷ Total Miles = Percent %

☐ Seven - Broadcasters or Other Approved Method – See Instructions and attach a detailed explanation (**instructions**).

Part 1

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

1. Amount of receipts in Missouri ..... .00
2. Amount of receipts everywhere ..... .00
3. Receipts factor - Divide Line 1 by Line 2 ..... . %

Note: Stop here if you do not have any nonapportionable income. Enter Line 3 on Form MO-PTE, Line 6 Percent.

4. Enter balance from Form MO-PTE, Line 5. ..... .00
5. Nonapportionable income - Everywhere - Attach a detailed explanation to be considered..... .00
6. Apportioned balance - Subtract Line 5 from Line 4, then multiply by Line 3. ..... .00
7. Nonapportionable income - Missouri-allocated - Attach a detailed explanation to be considered ..... .00
8. Preliminary Missouri net income (loss) - Add Lines 6 and 7 ..... .00
9. Divide Line 8 by Line 4. Enter on Form MO-PTE, Line 6 Percent ..... . %

Mail to: Taxation Division
P.O. Box 3080
Jefferson City, MO 65105-3080

Phone: (573) 751-4541
Fax: (573) 522-1721

Email: corporate@dor.mo.gov

Visit: dor.mo.gov/faq/taxation/business/entity-tax.html for additional information.