



Missouri Department of Revenue
**Instructions for Composite Individual Return
 for Nonresident Partners or Shareholders**

A composite return is allowed by the Missouri Department of Revenue for any partnership, S corporation, limited liability partnership or limited liability company (treated as a partnership for tax purposes) with nonresident partners or S corporation shareholders not otherwise required to file a Missouri individual income tax return. Please refer to [Missouri Regulation 12 CSR 10-2.190](#) for the specific requirements and procedures for filing a composite return.

Nonresident individuals, partnerships, S corporations, regular corporations, estates (filing a Federal Form 1041) and trusts can be included on the composite income tax form. Composite returns must be filed on the individual income tax long form [MO-1040](#). Prior year forms can be obtained at <http://dor.mo.gov/forms/index.php?category=3>.

The following is a summary of the procedures to use when completing a composite return.

1. Write "Composite Return" at the top of the income tax form.
2. Fill in the federal identification number of the corporation or partnership in the "Social Security Number" field.
3. Fill in the name and address of the corporation or partnership in the "Name (Last) (First)" field.
4. Attach a schedule listing all partners or shareholders included in the composite return in the following format: taxpayer identification number, tax year, name (last, first, middle initial, Jr. Sr. II), address, city, state, zip, and Missouri source income. See example below.

Social Security Number	Tax Year	Name (Last, First, MI, Jr. Sr. II)	Address 1	Address 2	City	State	Zip	Mo Source Inc
123-45-6789	2013	Public, John Q	123 Taxpayer St	Suite X	Olathe	KS	66062	6,000
223-45-6789	2013	Smith, Joan	321 ABC Lane	Apt 1	Olathe	KS	66062	12,000
321-45-6789	2013	Jones, John	P.O. Box 1		Olathe	KS	66062	123,456

Note: If you have more than 100 partners or shareholders, please submit the schedule electronically (CD, USB drive, etc.) in an Excel spreadsheet in the format shown above. Attach and submit the electronic schedule with the composite return.

When submitting a partner or shareholder list electronically, the media type (CD, USB drive, etc.) may be password protected. The password may be submitted separately, mail to the Missouri Department of Revenue, P.O. Box 27, Attention: Composite Return Section, Jefferson City, MO 65105.

5. Enter the total income from the schedule on Line 1Y.
6. Calculate the Missouri tax by multiplying Line 1Y by 6 percent and enter the amount on Line 31.
7. Enter any estimated tax payments on Line 33 and any extension payments on Line 36. Enter the total payments on Line 39.
8. If Line 39 is greater than Line 31, enter the difference (amount of overpayment) on Line 43. Enter the overpaid amount to be applied to next year's taxes on Line 44. Enter the overpaid amount to be refunded on Line 46. Mail the return to the address on Line 46.
9. If Line 31 is greater than Line 39, enter the difference (amount of underpayment) on Line 47.
10. If the balance due on Line 47 is over \$500, an underpayment of estimated tax penalty might apply. See form [MO-2210](#) for further instructions. If an underpayment of estimated tax penalty is due, enter the amount on Line 48.
11. If a balance is due, add Lines 47 and 48 and enter on Line 49. Mail to the address on Line 49.

Mail To: Balance Due:
 Taxation Division
 P.O. Box 329
 Jefferson City, MO 65105-0329

Refund or No Amount Due:
 Taxation Division
 P.O. Box 500
 Jefferson City, MO 65105-0500

Phone: (573) 751-3505
Fax: (573) 751-2195
E-mail: income@dor.mo.gov

