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MISSOURI DEPARTMENT OF REVENUE

PARTNERSHIP/S CORPORATION WITHHOLDING EXEMPTION/ REVOCATION AGREEMENT

FORM **MO-3NR** (REV. 11-2009)

DLN

FOR CALENDAR YEAR JAN. 1 – DEC. 31, , OR FISCAL YEAR BEGINNING , AND ENDING ,

REVOCATION INDICATOR ☐ | **DOR ONLY** ▶ | PM

PART 1 — NAME AND ADDRESS

BUSINESS NAME

FEDERAL I.D. NUMBER

NUMBER AND STREET

MITS/MISSOURI I.D. NUMBER

CITY OR TOWN, STATE, ZIP CODE

PARTNERSHIP ☐
S CORPORATION ☐

PART 2 — WITHHOLDING TAX EXEMPTION

TAXPAYER NAME

SOCIAL SECURITY NUMBER

STREET ADDRESS, CITY, STATE, AND ZIP CODE

I, _____, as a partner/shareholder of the above named partnership/S corporation, request to be exempt from Missouri income tax withholding on my Missouri distributive share item(s) received through this partnership/S corporation for the tax year _____, and all subsequent tax years, until I notify the Department of a change in this election. By signing this agreement, I agree to:

1) File an individual income tax return in accordance with the provisions of Section 143.481, RSMo, and make timely payment of all taxes imposed on me by this state with respect to the income of the partnership/S corporation for every year in which I maintain my exemption status; and

2) Be subject to personal jurisdiction in this state for the purpose of the collection of income taxes, together with related interest and penalties, imposed on me by this state with respect to my distributive share of the income for this partnership/S corporation.

PART 3 — WITHHOLDING TAX EXEMPTION REVOCATION

TAXPAYER NAME

SOCIAL SECURITY NUMBER

STREET ADDRESS, CITY, STATE AND ZIP CODE

I, _____, as a partner/shareholder of the above named partnership/S corporation, do hereby revoke my previous withholding election dated _____. _____. _____. At this time, I request to be subject to withholding by this partnership/S corporation on my Missouri distributive share item(s) received through this partnership/S corporation for tax year _____, and all subsequent tax years, until I notify the Department of a change of this election.

PART 4 — PLEASE SIGN YOUR AGREEMENT

SIGNATURE OF TAXPAYER	DATE	DAYTIME TELEPHONE	DOR USE ONLY
	_ _ / _ _ / _ _ _ _	(_ _ _) _ _ _ - _ _ _ _	

INSTRUCTIONS FOR FORM MO-3NR, PARTNERSHIP/S CORPORATION WITHHOLDING EXEMPTION/REVOCATION AGREEMENT

PURPOSE

The purpose of the Form MO-3NR is to initiate an agreement between the nonresident partner/S corporation shareholder and the Missouri Department of Revenue (Department) for an election of exempt status from Missouri income tax withholding on Missouri distributive share item(s) of partnership/S corporation income. Additionally, the Form MO-3NR can be used to revoke this election of exempt withholding status.

NOTE: If you are electing to revoke your withholding exemption status please check the box at the top of the form and complete Parts 1, 3, and 4 only.

PART 1 — NAME AND ADDRESS (TO BE COMPLETED BY THE PARTNERSHIP/S CORPORATION)

Enter the partnership or S corporation name, address, federal identification number, Missouri identification number, and partnership/S corporation indicator in the spaces provided.

PART 2 — WITHHOLDING TAX EXEMPTION (TO BE COMPLETED BY TAXPAYER ELECTING EXEMPTION FROM WITHHOLDING)

Enter your name, address, and social security number in the spaces provided. By requesting an exemption from Missouri withholding on your Missouri distributive share item(s) you are also agreeing to the following:

(1) To file a return in accordance with the provisions of Section 143.481, RSMo, and to make timely payment of all taxes imposed on you by the state of Missouri with respect to the income of the partnership/S corporation until you notify the Department of a change in this election; AND

(2) To be subject to personal jurisdiction in this state for the purpose of the collection of income taxes, together with related interest and penalties, imposed on you by this state with respect to your distributive share of the income of this partnership/S corporation.

PART 3 — WITHHOLDING TAX EXEMPTION REVOCATION (TO BE COMPLETED BY TAXPAYER ELECTING TO REVOKE THE EXEMPT STATUS)

Enter your name, address, and social security number in the spaces provided. By revoking your exemption status, the partnership/S corporation is required to withhold Missouri income taxes on your Missouri distributive share item(s) and to remit this withholding tax on your behalf. The revocation will remain in effect until you elect to change your exempt status by filing a new Form MO-3NR.

PART 4 — SIGNATURE

You MUST sign and date your agreement. Please include a daytime telephone number where you may be reached in case the Department has questions regarding your agreement.

WHEN TO FILE

This agreement will be considered timely filed for a taxable year, and for all subsequent taxable years, if it is filed at or before the time the annual return for such taxable year is required to be filed, without regard to extension of time to file.

WHERE TO FILE

Mail completed Form MO-3NR(s) to: Department of Revenue, P.O. Box 3815, Jefferson City, MO 65105-3815.

This publication is available upon request in alternative accessible format(s).