



18. Missouri partnership adjustment — NET SUBTRACTION. 00 0	COMPLETE THIS FORM ONLY IF THE PARTNERSHIP HAS ONE OR MORE N	ONRESIDENT	PART	NERS AND	MISSOL	JRI SOUF		OME.	
PART 1 — PARTNERSHIP'S DISTRIBUTIVE SHARE ITEMS MISSOURI SOURCE (a) (b) (c) (c) (c) (c) (c) 1. Ordinary locone (losa) from retaile or business activities (c) (c	BUSINESS NAME	MISSOURI I.D. NUMBER					FEDERAL I.D. NUMBER		
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(4) (b) (c) (c) <td colspan="6">NONRESIDENT PARTNER'S NAME</td> <td colspan="3">SOCIAL SECURITY NUMBER</td>	NONRESIDENT PARTNER'S NAME						SOCIAL SECURITY NUMBER		
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4. Guaranteed payments to pathers. 00	2. Net income (loss) from rental real estate activities	0	0	00			00	00	
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11. Other income (loss) (attach schedule) 00	5. Total portfolio income (loss) total of Federal Form 1065, Schedules K & K-1, Lines 5-9a	0	0	00			00	00	
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13d. Other deductions (attach schedule) 00 <t< td=""><td>12. Section 179 expense deduction (attach schedule)</td><td>0</td><td>0</td><td>00</td><td></td><td></td><td>00</td><td>00</td></t<>	12. Section 179 expense deduction (attach schedule)	0	0	00			00	00	
PART 2 — SHARE OF MISSOURI PARTNERSHIP ADJUSTMENT — NONRESIDENT PARTNERS (0) <th colspan<="" td=""><td>13a. Charitable contributions (attach schedule)</td><td>0</td><td>0</td><td>00</td><td></td><td></td><td>00</td><td>00</td></th>	<td>13a. Charitable contributions (attach schedule)</td> <td>0</td> <td>0</td> <td>00</td> <td></td> <td></td> <td>00</td> <td>00</td>	13a. Charitable contributions (attach schedule)	0	0	00			00	00
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	*Line 12 may not equal to other lines in initial years of partnership due to organizational c								

Form MO-NRP Nonresident Partnership Form Instructions

Form MO-NRP of the partnership return is provided to aid the partnership in computing the information required to be reported to each nonresident partner, and is required to be completed only when the partnership has (1) a nonresident partner, and (2) the partnership has income from Missouri sources.

Form MO-NRP must be completed and a copy (or its information) supplied to the nonresident partner. An individual partner who is a nonresident of Missouri must report his/her share of the Missouri income indicated on Form MO-NRP and his/her Missouri source modifications on his/her Missouri Individual Income Tax Return (Form MO-1040), Form MO-NRI.

Nonresident Share of Missouri Source Items

The instructions for Parts 1 and 2 are based upon the nonresidents ratably sharing Missouri source income, deductions, and modifications. Attach a detailed explanation (including extracts from the partnership agreement) if a nonresident partner is allocated a disproportionate share. The explanation must include the nontax purposes and effects of the allocation methods.

Part 1 Partnership's Distributive Share Items

- Nonresident Partner's Name. Copy the name from Federal Form 1065, Schedule K-1 for each nonresident. Omit Form MO-NRP if all partners are residents of Missouri. Use additional pages if more than one nonresident partner.
- Column (a) Copy amounts from Federal Form 1065, Schedule K. The line numbers and items on Part 1 should agree with those on attached Federal Form 1065, Schedule K and K-1.
- Columns (b) and (c) Each amount in Column (a) must be analyzed to determine whether it is derived from Missouri sources. See instructions on Missouri source income. Enter both the Missouri amount in Column (b) and the Missouri percentage in Column (c). Column (c) is determined by dividing Column (b) by Column (a).
- Column (d) Copy amounts from Federal Form 1065, Schedule K-1 for each nonresident partner.
- Column (e) Enter in Column (e) the portion of the amount in Column (d) that is derived from Missouri sources. Generally, this is determined by multiplying each partner's Column (d) amount by the percent in Column (c). Attach a detailed explanation if any other method is used.
- Example: Assume \$20,000 income from a business deriving \$16,000 (80%) from Missouri and a single 60% nonresident partner. Columns will appear:

 (a) \$20,000, (b) \$16,000, (c) 80%, (d) \$12,000, and (e) \$9,600.

Part 2 Share of Missouri Partnership Adjustment Nonresident Partners

- Column (a) Copy amounts from Form MO-1065, Part 1. Omit Form MO-NRP, Part 2 if you are not required to complete Form MO-1065, Parts 1 and 2.
- Column (b) Indicate the portion of each amount in Column (a) that is related to items in Part 1, Column (b), Missouri Source Amounts. Total the column.
- Column (c) Divide amount in Column (b) by amount in Column (a). Enter percentage in Column (c).
- Column (d) Copy amount of each nonresident partner's partnership adjustment from Form MO-1065, Part 2, Column 5.
- Column (e) Enter in Column (e) the portion of the amount in Column (d) that is derived from Missouri sources. Generally, this is determined by multiplying each partner's Column (d) amount by the percent in Column (c). Attach a detailed explanation if any other method is used.

Part 3 Allocation of Income and Deductions — Federal Form

Items of partnership income, gain, loss, and deduction that enter into a nonresident's federal adjusted gross income must be analyzed to determine, if part or all is from Missouri sources. These include amounts attributable to the ownership or disposition of any Missouri property and business income that is attributable to Missouri sources. Whether nonbusiness income is attributable to Missouri sources is often determined by whether the property sold or producing income is located in Missouri.

Business or ordinary income is wholly attributable to Missouri, if the business is only carried on in Missouri. If not carried on only in Missouri, the income must be divided between Missouri and other states. Part 3, Allocation of Income and Deductions, is provided for use if accompanying records clearly reflect income from Missouri sources. Part 3, Line 13, indicates the Missouri source amount that is equal to the total of Part 1, Lines 1 and 5, Column (b). The Missouri percentage is then computed and entered in Part 1, Column (c).

When Part 3 is not applicable, all business income should be apportioned by using the Multistate Tax Compact three factor apportionment method. The three factors are: (1) Property, (2) Payroll and (3) Sales. Complete Form MO-MSS, Part 2, Lines 1 through 4 and attach to Form MO-1065. The percentage is the average of three factors, only if all three factors are applicable. The apportionment factor percentage from Form MO-MSS, Part 2, Line 4 is entered on Form MO-NRP, Part 1, Line 1, Column (c). Line 1, Column (b) is computed by multiplying the percentage in Column (c) by the amounts in Column (a). The percentage is also entered on other lines in Column (c) if the items are integral parts of the business.

Federal Privacy Notice

The Federal Privacy Act requires the Missouri Department of Revenue (department) to inform taxpayers of the department's legal authority for requesting identifying information, including social security numbers, and to explain why the information is needed and how the information will be used.

Chapter 143 of the Missouri Revised Statutes authorizes the department to request information necessary to carry out the tax laws of the state of Missouri. Federal law 42 U.S.C. Section 405 (c)(2)(C) authorizes the states to require taxpayers to provide social security numbers.

The department uses your social security number to identify you and process your tax returns and other documents, to determine and collect the correct amount of tax, to ensure you are complying with the tax laws, and to exchange tax information with the

Internal Revenue Service, other states, and the Multistate Tax Commission (Chapters 32 and 143, RSMo). In addition, statutorily provided non-tax uses are: (1) to provide information to the Department of Higher Education with respect to applicants for financial assistance under Chapter 173, RSMo and (2) to offset refunds against amounts due to a state agency by a person or entity (Chapter 143, RSMo). Information furnished to other agencies or persons shall be used solely for the purpose of administering tax laws or the specific laws administered by the person having the statutory right to obtain it as indicated above. (For the department's authority to prescribe forms and to require furnishing of social security numbers, see Chapters 135, 143, and 144, RSMo.)

You are required to provide your social security number on your tax return. Failure to provide your social security number or providing a false social security number may result in criminal action against you.