

Missouri Department of Revenue  
**2013 Partnership Return of Income**

For the year January 1 – December 31, 2013, Or Fiscal Year Beginning \_\_\_\_\_ 2013, and ending \_\_\_\_\_ 20\_\_

<input type="checkbox"/> Amended Return <input type="checkbox"/> Composite <input type="checkbox"/> Final Return	Missouri Tax Identification Number	Federal Employer Identification Number (FEIN)
<input type="checkbox"/> Name, Address, Federal Employer I.D. Change		
Business Name		
Number and Street	E-mail Address	
City or Town	State	Zip Code

<b>Filing Information</b>	If you are a Limited Liability Company, being taxed as a partnership, please select this box. <input type="checkbox"/>	1. Does the partnership have any Missouri modifications? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes complete Parts 1 and 2 below.
		2. Does the partnership have any nonresident partners? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, complete <b>Form MO-NRP</b> . Note: If No to both questions, do not complete remainder of return. Attach a copy of Federal Form 1065 and all its schedules, including Schedule K-1, sign below, and mail.

<b>Part 1 Missouri Partnership Adjustment</b>	Additions (attach detailed explanation of each item)		
	1. State and local income taxes deducted on Federal Form 1065 .....	1	00
	2. Less: Kansas City and St. Louis earnings taxes.....	2	00
	3. Net (subtract Line 2 from Line 1) .....	3	00
	4. State and local bond interest (except Missouri).....	4	00
	5. Less: related expenses (omit if less than \$500) .....	5	00
	6. Net (subtract Line 5 from Line 4) .....	6	00
	7. <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary <input type="checkbox"/> Other adjustments (list .....	7	00
	8. Food Pantry Contributions .....	8	00
	9. Total of Lines 3, 6, 7 and 8 .....	9	00
	Subtractions (attach explanation of each item)		
	10. Interest from exempt federal obligations.....	10	00
	11. Less: related expenses (omit if less than \$500) .....	11	00
	12. Net (subtract Line 11 from Line 10) .....	12	00
	13. Amount of any state income tax refund included in federal ordinary income .....	13	00
	14. <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary <input type="checkbox"/> Other adjustments (list .....	14	00
	15. Missouri depreciation adjustment (See <b>Section 143.121, RSMo.</b> ) .....	15	00
	16. Total of Lines 12, 13, 14 and 15 .....	16	00
17. Missouri partnership adjustment — Net Addition — excess Line 9 over Line 16 .....	17	00	
18. Missouri partnership adjustment — Net Subtraction — excess Line 16 over Line 9 .....	18	00	

<b>Part 2 - Allocation of Missouri Partnership Adjustment to Partners</b>	Complete if Part 1 indicates a Partnership Adjustment				
	1. Name of each partner. All partners must be listed. Use attachment if more than four.	2. Select box if Partner is nonresident	3. Social Security Number	4. Partner's Share %	5. Partner's Partnership Adjustment <input type="checkbox"/> Addition <input type="checkbox"/> Subtraction
	a)	<input type="checkbox"/>		%	00
	b)	<input type="checkbox"/>		%	00
	c)	<input type="checkbox"/>		%	00
	d)	<input type="checkbox"/>		%	00
	Total			100 %	00
	Column 4 — Enter percentages from Federal Form 1065, Schedule K-1. Round percentages to whole numbers. Column 5 — Enter Missouri partnership adjustment from Part 1, Line 17 or 18. Multiply each percentage in Column 4 by the total in Column 5. Indicate at the top of Column 5, whether the adjustments are additions or subtractions. A copy of this part (or its information) must be provided to each partner. The amount after each partner's name in Column 5 must be reported as a modification on his or her <b>Form MO-1040</b> , Individual Income Tax Return, Part 1 of the <b>Form MO-A</b> , as an addition to, or subtraction from, the federal adjusted gross income. Each partner must attach an explanation for the adjustment to his or her return.				

<b>Authorization and Signature</b>	I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of his or her firm. <input type="checkbox"/> YES <input type="checkbox"/> NO		Preparer's Phone Number (____) _____ - _____	
	Under penalties of perjury, I declare that the above information and any attached supplement is true, completed, and correct.			
	Signature of General Partner		Preparer's Signature (Other than taxpayer)	
	Date (MM/DD/YYYY) ____/____/____		Preparer's Address and Zip Code _____, _____, _____	

Attach copy of Federal Form 1065 and all its schedules including K-1

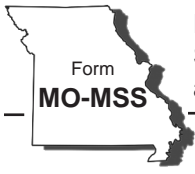
Form MO-1065 (Revised 12-2013)

**Mail to:** Taxation Division  
P.O. Box 3000  
Jefferson City, MO 65105-3000

**Phone:** (573) 751-3505  
**TDD:** (800) 735-2966  
**Fax:** (573) 526-7939  
**E-mail:** [income@dor.mo.gov](mailto:income@dor.mo.gov)

Visit <http://dor.mo.gov/business/partner/>  
for additional information.





Missouri Department of Revenue  
**S Corporation Allocation  
and Apportionment Schedule**

Attachment Sequence No. 1120S-04

Do not complete this schedule if all income is from Missouri sources.

Corporation Name	MO Tax I.D. Number	Charter Number	Federal I.D. Number

Apportionment Election

Missouri Statutes provide eight methods of determining Missouri taxable income from Missouri sources. Select only one of the eight boxes and enter the method number and the percentage calculated on [Schedule MO-NRS](#), Parts 1 and 2, Column (c).

- ☐ Method One - Multistate Allocation and Three Factor Apportionment - Multistate Tax Compact - [Section 32.200, RSMo](#) - (Complete Parts 3 and 1)  
☐ Method Two - Business Transaction Single Factor Apportionment - [Section 143.451.2\(2\), RSMo](#) - (Complete Parts 3 and 2)  
☐ Method Two A - Optional Single Sales Factor Apportionment - [Section 143.451.2\(3\), RSMo](#) - (Complete Parts 3 and 2)

Special Methods - Attach Detailed Explanation

- ☐ Three - Transportation - [Section 143.451.3, RSMo](#)  
☐ Four - Railroad - [Section 143.451.4, RSMo](#)  
☐ Five - Interstate Bridge - [Section 143.451.5, RSMo](#)  
☐ Six - Telephone and Telegraph - [Section 143.451.6, RSMo](#)

Note: Complete mileage information below for Method Three - Six and enter the percentage on [Schedule MO-NRS](#), Parts 1 and 2, Column (c).

Missouri Miles	Total Miles	Percent

- ☐ Seven - Other Approved Method - [Section 143.461.2, RSMo](#). Letter of Approval from the Director of Revenue must be attached.

Round percentage on this form to three digits to the right of the decimal point, such as 12.345%.

Part 1 - Three Factor Apportionment

	Total Missouri (a)	Total Everywhere (b)	Percent within Missouri (a) ÷ (b)
1. Average yearly value of real and tangible personal property used in the business, whether owned or rented. Owned property: (at original cost, see instructions) (Exclude property not connected with the business and value of construction in progress.)			
Land .....	00	00	
Depreciable assets .....	00	00	
Inventory and supplies .....	00	00	
Other (attach schedule) .....	00	00	
Net annual rental of property, times eight .....	00	00	
Total Property Values .....	1a 00	1b 00	1 %
2. Wages, salaries, commissions, and other compensation of employees related to business income			
Total Wages and Salaries .....	2a 00	2b 00	2 %
3. Sales (gross receipts, less returns and allowances):			
a) Sales delivered or shipped to Missouri purchasers:			
1) Shipped from outside Missouri .....	00		
2) Shipped from within Missouri .....	00		
b) Sales shipped from Missouri to:			
1) the United States Government .....	00		
2) purchasers in a state where the taxpayer would not be taxable (e.g., under Public Law 86-272) .....	00		
c) Other gross receipts (rents, royalties, interest, etc.) .....	00		
Total Sales .....	3a 00	3b 00	3 %
4. Apportionment Factor — add percentages on Lines 1, 2, and 3, and divide by factors present (see instructions) Enter on <a href="#">Schedule MO-NRS</a> , Parts 1 and 2, Column (c) .....			4 %

- Enter on Line 1 the amount of sales which are transacted wholly in Missouri. Enter on Line 1a the amount of sales in Missouri.
- Enter on Line 2 the amount of sales which are transacted partly within Missouri and partly without Missouri.
- Enter on Line 3 the amount of sales which are transacted wholly without Missouri.
- In determining income from Missouri sources in cases where sales do not express the volume of business, enter on Line 1 the amount of business transacted wholly in Missouri and enter on Line 2 the amount of business transacted partly in Missouri and partly outside Missouri.
- Enter on Line 4a the amount of total sales.
- Attach an explanation reconciling Line 4 or Line 4a with specific data on Federal Form 1120S.

Method Two Business Transaction Single Factor Apportionment				Method Two A Optional Single Sales Factor Apportionment			
1. Amount of sales wholly in Missouri . . . . .	1		00	1a. Amount of sales in Missouri . . . . .	1a		00
2. Amount of sales partly within and partly without Missouri . . . . .	2		00				
3. Amount of sales wholly without Missouri . . . . .	3		00				
4. Total amount - all sources - Add Lines 1, 2, and 3 . . . . .	4		00	4a. Amount of total sales . . . . .	4a		00
5. One-half of Line 2 . . . . .	5		00				
6. Total amount Missouri - Add Lines 1 and 5 . . . . .	6		00				
7. Missouri single factor apportionment fraction (Divide Line 6 by Line 4). . . . . Enter on <a href="#">Schedule MO-NRS</a> , Parts 1 and 2, Column (c) . . . . .	7		%	7a. Missouri optional single sales factor apportionment fraction (Divide Line 1A by Line 4A). Enter on <a href="#">Schedule MO-NRS</a> , Parts 1 and 2, Column (c) . . . . .	7a		%

Directly allocable nonbusiness income. Do not allocate expenses that have been excluded from federal taxable income. All income is presumed to be business income unless you can clearly show the income to be nonbusiness income.

	Allocation of Nonbusiness Income					
	Gross Income		Directly Related Expenses		Indirectly Related Expenses	
	(1) Everywhere	(2) Missouri	(3) Everywhere	(4) Missouri	(5) Everywhere	(6) Missouri
1. Interest income . . . . .	00	00	00	00	00	00
2. Royalties . . . . .	00	00	00	00	00	00
3. Rents . . . . .	00	00	00	00	00	00
4. Net capital gains . . . . .	00	00	00	00	00	00
5. Dividends . . . . .	00	00	00	00	00	00
6. Total each column . . . . .	00	00	00	00	00	00

The following steps must be followed for each distributive share item that is being allocated as nonbusiness income. Attach an explanation and computations detailing the nature of the nonbusiness or Missouri source income.

Example: Assume \$15,000 in total rents of which \$12,000 is business income and \$3,000 is nonbusiness of which \$1,000 is directly allocated to Missouri income. Assume an apportionment factor of 33.333% (from Part 1, Line 4 or Part 2, Line 7 or Line 7a):

## Step

- 1 \$15,000 Total rents
- 2 – 3,000 Allocated to Missouri as nonbusiness or Missouri source income
- \$12,000 Business income
- 3 \$12,000 X 33.333% = \$4,000
- 4 \$1,000 Missouri source income
- 5 + \$4,000 From Step 3
- \$5,000 Enter on [Schedule MO-NRS](#), Part 1, Line 3, Column (b).
- 6 \$5,000/\$15,000 = 30% This percentage is entered on [Schedule MO-NRS](#), Part 1, Line 3, Column (c).

Example: Assume S corporation's only activity is a 10 percent ownership in partnership. Partnership's Schedule MO-MSS reflects single factor with \$1,000,000 as wholly within and \$275,000 as partly within. S corporation method 2 Single Method Apportionment is calculated as follows:

1. Amount wholly in Missouri  
(\$1,000,000 x .10) = \$100,000
2. Amount wholly within and without Missouri (\$275,000 x .10) = \$27,500
3. Amount wholly without Missouri  
(0 x .10) = \$0
4. Total amount (all source) = \$127,500
5. One half of Line 2 = \$13,750
6. Total Amount (Missouri) add Line 1 and Line 5 = \$113,750
7. Missouri Single Factor Apportionment (Divide Line 6 by Line 4) Enter on [Schedule MO-NRS](#), Parts 1 and 2, Column (e). = 89.216%





MISSOURI DEPARTMENT OF REVENUE  
**NONRESIDENT PARTNERSHIP FORM**

**2012**  
FORM  
**MO-NRP**  
(REV. 11-2012)

**COMPLETE THIS FORM ONLY IF THE PARTNERSHIP HAS ONE OR MORE NONRESIDENT PARTNERS AND MISSOURI SOURCE INCOME.**

BUSINESS NAME	MISSOURI I.D. NUMBER	FEDERAL I.D. NUMBER
NONRESIDENT PARTNER'S NAME		SOCIAL SECURITY NUMBER

PART 1 — PARTNERSHIP'S DISTRIBUTIVE SHARE ITEMS	MISSOURI SOURCE				
	(a)	(b)	(c)	(d)	(e)
	FEDERAL SCHEDULE K	AMOUNT	MO %	FEDERAL SCHEDULE K-1	MISSOURI SOURCE
1. Ordinary income (loss) from trade or business activities .....	00	00		00	00
2. Net income (loss) from rental real estate activities .....	00	00		00	00
3c. Net income (loss) from other rental activities .....	00	00		00	00
4. Guaranteed payments to partners .....	00	00		00	00
5. Total portfolio income (loss) total of Federal Form 1065, Schedules K & K-1, Lines 5-9a .....	00	00		00	00
10. Net gain (loss) under section 1231 (other than due to casualty or theft) .....	00	00		00	00
11. Other income (loss) (attach schedule) .....	00	00		00	00
12. Section 179 expense deduction (attach schedule) .....	00	00		00	00
13a. Charitable contributions (attach schedule) .....	00	00		00	00
13d. Other deductions (attach schedule) .....	00	00		00	00

**PART 2 — SHARE OF MISSOURI PARTNERSHIP ADJUSTMENT — NONRESIDENT PARTNERS**

The Lines below and Column (a) are the same as Form MO-1065, Part 1.	(a)	(b)	(c)	(d)	(e)
	MISSOURI PARTNERSHIP ADJUSTMENT	MISSOURI SOURCE	MO %	PARTNER'S PARTNERSHIP ADJUSTMENT	MISSOURI SOURCE
<b>ADDITIONS</b>					
3. Net state and local income taxes deducted on Federal Form 1065 .....	00	00			
6. Net state and local bond interest (except Missouri) .....	00	00			
7. <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary <input type="checkbox"/> Other adjustments .....	00	00			
8. Food Pantry Contributions .....	00	00			
9. Total of Lines 3, 6, 7, and 8 .....	00	00			
<b>SUBTRACTIONS</b>					
12. Net interest from exempt federal obligations .....	00	00			
13. Amount of any state income tax refund included in federal ordinary income .....	00	00			
14. <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary <input type="checkbox"/> Other adjustments .....	00	00			
15. Missouri depreciation adjustment (See Section 143.121, RSMo.) .....	00	00			
16. Total of Lines 12, 13, 14, and 15 .....	00	00			
17. Missouri partnership adjustment — <b>NET ADDITION</b> .....	00	00		00	00
18. Missouri partnership adjustment — <b>NET SUBTRACTION</b> .....	00	00		00	00

**PART 3 — ALLOCATION OF INCOME AND DEDUCTIONS — FEDERAL FORM**

Lines 1 to 8 [Column (a)] correspond to Federal Form 1065, Lines 1 to 8.				(a) TOTAL FEDERAL RETURN	(b) AMOUNT IN COLUMN (a) FROM MISSOURI SOURCES
1a. Gross receipts or sales \$	1b. Less returns and allowances \$	Balance .....	1c	00	00
2. Cost of goods sold (Federal Form 1065, Schedule A, Line 8) .....			2	00	00
3. Gross profit (subtract Line 2 from Line 1c) .....			3	00	00
4. Ordinary income (loss) from other partnerships and fiduciaries (attach schedule) .....			4	00	00
5. Net farm profit (loss) (attach Federal Form 1040, Schedule F) .....			5	00	00
6. Net gain (loss) (Federal Form 4797, Part II, Line 17) .....			6	00	00
7. Other income (loss) (attach schedule) .....			7	00	00
8. Total income (loss) (combine Lines 3 through 7) .....			8	00	00
9. Enter amount from Federal Form 1065, Page 1, Line 21 .....	9	00			00
10. Enter amount from Federal Form 1065, Page 1, Line 10 .....	10	00			00
11. Total expenses — subtract Line 10 from Line 9 .....			11	00	00
12. Guaranteed payments and ordinary income (loss) — subtract Line 11 from Line 8 [Line 12 equals total of Federal Form 1065, Schedule K, Lines 1 and 4 and Form MO-NRP, Part 1, Column (a)]* .....			12	00	
13. Missouri sources — subtract Line 11 from Line 8 .....			13		00

\*Line 12 may not equal to other lines in initial years of partnership due to organizational costs.



MISSOURI DEPARTMENT OF REVENUE  
**NONRESIDENT PARTNERSHIP FORM**

**2012**  
FORM  
**MO-NRP**  
(REV. 11-2012)

**COMPLETE THIS FORM ONLY IF THE PARTNERSHIP HAS ONE OR MORE NONRESIDENT PARTNERS AND MISSOURI SOURCE INCOME.**

BUSINESS NAME	MISSOURI I.D. NUMBER	FEDERAL I.D. NUMBER
NONRESIDENT PARTNER'S NAME		SOCIAL SECURITY NUMBER

PART 1 — PARTNERSHIP'S DISTRIBUTIVE SHARE ITEMS	MISSOURI SOURCE				
	(a)	(b)	(c)	(d)	(e)
	FEDERAL SCHEDULE K	AMOUNT	MO %	FEDERAL SCHEDULE K-1	MISSOURI SOURCE
1. Ordinary income (loss) from trade or business activities .....	00	00		00	00
2. Net income (loss) from rental real estate activities .....	00	00		00	00
3c. Net income (loss) from other rental activities .....	00	00		00	00
4. Guaranteed payments to partners .....	00	00		00	00
5. Total portfolio income (loss) total of Federal Form 1065, Schedules K & K-1, Lines 5-9a .....	00	00		00	00
10. Net gain (loss) under section 1231 (other than due to casualty or theft) .....	00	00		00	00
11. Other income (loss) (attach schedule) .....	00	00		00	00
12. Section 179 expense deduction (attach schedule) .....	00	00		00	00
13a. Charitable contributions (attach schedule) .....	00	00		00	00
13d. Other deductions (attach schedule) .....	00	00		00	00

**PART 2 — SHARE OF MISSOURI PARTNERSHIP ADJUSTMENT — NONRESIDENT PARTNERS**

The Lines below and Column (a) are the same as Form MO-1065, Part 1.	(a)	(b)	(c)	(d)	(e)
	MISSOURI PARTNERSHIP ADJUSTMENT	MISSOURI SOURCE	MO %	PARTNER'S PARTNERSHIP ADJUSTMENT	MISSOURI SOURCE
<b>ADDITIONS</b>					
3. Net state and local income taxes deducted on Federal Form 1065 .....	00	00			
6. Net state and local bond interest (except Missouri) .....	00	00			
7. <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary <input type="checkbox"/> Other adjustments .....	00	00			
8. Food Pantry Contributions .....	00	00			
9. Total of Lines 3, 6, 7, and 8 .....	00	00			
<b>SUBTRACTIONS</b>					
12. Net interest from exempt federal obligations .....	00	00			
13. Amount of any state income tax refund included in federal ordinary income .....	00	00			
14. <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary <input type="checkbox"/> Other adjustments .....	00	00			
15. Missouri depreciation adjustment (See Section 143.121, RSMo.) .....	00	00			
16. Total of Lines 12, 13, 14, and 15 .....	00	00			
17. Missouri partnership adjustment — <b>NET ADDITION</b> .....	00	00		00	00
18. Missouri partnership adjustment — <b>NET SUBTRACTION</b> .....	00	00		00	00

**PART 3 — ALLOCATION OF INCOME AND DEDUCTIONS — FEDERAL FORM**

Lines 1 to 8 [Column (a)] correspond to Federal Form 1065, Lines 1 to 8.				(a) TOTAL FEDERAL RETURN	(b) AMOUNT IN COLUMN (a) FROM MISSOURI SOURCES
1a. Gross receipts or sales \$	1b. Less returns and allowances \$	Balance .....	1c	00	00
2. Cost of goods sold (Federal Form 1065, Schedule A, Line 8) .....			2	00	00
3. Gross profit (subtract Line 2 from Line 1c) .....			3	00	00
4. Ordinary income (loss) from other partnerships and fiduciaries (attach schedule) .....			4	00	00
5. Net farm profit (loss) (attach Federal Form 1040, Schedule F) .....			5	00	00
6. Net gain (loss) (Federal Form 4797, Part II, Line 17) .....			6	00	00
7. Other income (loss) (attach schedule) .....			7	00	00
8. Total income (loss) (combine Lines 3 through 7) .....			8	00	00
9. Enter amount from Federal Form 1065, Page 1, Line 21 .....	9	00			00
10. Enter amount from Federal Form 1065, Page 1, Line 10 .....	10	00			00
11. Total expenses — subtract Line 10 from Line 9 .....			11	00	00
12. Guaranteed payments and ordinary income (loss) — subtract Line 11 from Line 8 [Line 12 equals total of Federal Form 1065, Schedule K, Lines 1 and 4 and Form MO-NRP, Part 1, Column (a)]* .....			12	00	
13. Missouri sources — subtract Line 11 from Line 8 .....			13		00

\*Line 12 may not equal to other lines in initial years of partnership due to organizational costs.