

Form

Missouri Department of Revenue
2014 Partnership Return of Income

For the year January 1 – December 31, 2014, Or Fiscal Year Beginning _____ 2014, 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		

Filing Information	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 Form MO-NRP . 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.

Part 1 Missouri Partnership Adjustment		
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 Section 143.121, RSMo.)	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

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 [Form MO-1040](#), Individual Income Tax Return, Part 1 of the [Form MO-A](#), as a partnership addition to, or subtraction from, the federal adjusted gross income. Each partner must attach an explanation for the adjustment to his or her return.

Authorization and Signature	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)		
			FEIN, SSN, OR PTIN 		
Date (MM/DD/YYYY) / /		Phone Number () -		Preparer's Address and Zip Code	
				Date (MM/DD/YYYY) / /	

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

Form MO-1065 (Revised 12-2014)

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

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





Missouri Department of Revenue
2014 Nonresident Partnership Form

Complete this form only if the partnership has one or more nonresident partners and Missouri source income.

Business Name	Missouri Tax Identification Number	Federal Employer Identification Number
Nonresident Partner's Name		Social Security Number

Part 1 - Partnership's Distributive Share Items	Form MO-NRP, Part 1, Lines 1 - 13d correspond to Federal Form 1065, Federal Schedule(s) K and K-1.	(a) Federal Schedule K	(b) Missouri Source	(c) MO %	(d) Federal Schedule K-1	(e) 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	Form MO-NRP, Part 2, Column (a) corresponds to Form MO-1065, Part 1.	(a) Missouri Partnership Adjustment	(b) Missouri Source	(c) MO %	(d) Partner's Partnership Adjustment	(e) Missouri Source
	Additions					
	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			
	Subtractions					
	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 — Net Addition	00	00		00	00	
18. Missouri partnership adjustment — Net Subtraction	00	00		00	00	

Part 3 - Allocation of Income and Deductions - Federal Form	Form MO-NRP, Part 3, Lines 1-8 of Column (a), correspond to Federal Form 1065, Lines 1-8.		(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 (Attach Federal Form 1125-A)			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 other lines in initial years of partnership due to organizational costs.



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Complete this form only if the partnership has one or more nonresident partners and Missouri source income.

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Nonresident Partner's Name		Social Security Number

Part 1 - Partnership's Distributive Share Items	Form MO-NRP, Part 1, Lines 1 - 13d correspond to Federal Form 1065, Federal Schedule(s) K and K-1.	(a) Federal Schedule K	(b) Missouri Source	(c) MO %	(d) Federal Schedule K-1	(e) 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	Form MO-NRP, Part 2, Column (a) corresponds to Form MO-1065, Part 1.	(a) Missouri Partnership Adjustment	(b) Missouri Source	(c) MO %	(d) Partner's Partnership Adjustment	(e) Missouri Source
	Additions					
	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			
	Subtractions					
	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 — Net Addition	00	00		00	00	
18. Missouri partnership adjustment — Net Subtraction	00	00		00	00	

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	1a. Gross receipts or sales \$	1b. Less returns and allowances \$	Balance	1c	00	00
	2. Cost of goods sold (Attach Federal Form 1125-A)			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	

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	1. Ordinary income (loss) from trade or business activities	00	00		00	00
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	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

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	Additions					
	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			
	Subtractions					
	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 — Net Addition	00	00		00	00	
18. Missouri partnership adjustment — Net Subtraction	00	00		00	00	

Part 3 - Allocation of Income and Deductions - Federal Form	Form MO-NRP, Part 3, Lines 1-8 of Column (a), correspond to Federal Form 1065, Lines 1-8.		(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 (Attach Federal Form 1125-A)			2	00	00
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	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	
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