

Form
MO-1065
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	

Part 2 - Allocation of Missouri Partnership Adjustment to Partners	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)	
	Date (MM/DD/YYYY) ____/____/____		Preparer's Address and Zip Code _____ Date (MM/DD/YYYY) ____/____/____	

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

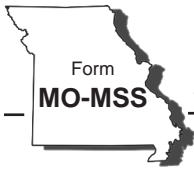
Form MO-1065 (Revised 12-2014)

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
**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 Schedule MO-NRS , Parts 1 and 2, Column (c)			4 %



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.



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.