



2023 Statement of Income Tax Payments For Nonresident Individual Partners or S Corporation Shareholders



23328010001

For calendar year 2023 OR fiscal year beginning (MM/DD/YY) and ending (MM/DD/YY)

Partnership or S Corporation

Missouri Tax Identification Number, Federal Employer Identification Number, Name, Address, City, State, ZIP Code

Type of Entity: Partnership S Corporation Limited Liability Company (Treated as a Partnership)

Partner or Shareholder

Social Security Number, Name Control, First Name, M.I., Last Name, Address, City, State, ZIP Code

1. Income Subject to Tax 2. Missouri Income Tax Payment Department Use Only

Instructions

Only individual nonresident partners or S corporation shareholders are subject to withholding. Do not withhold for any partners or S corporation shareholders who are partnerships, corporations, trusts, or estates.

Name Control—Enter the first four letters of the partner's/shareholder's last name. See examples below. (Please use all capital letters as shown.) John Brown--BROW Juan DeJesus--DEJE Joan A. Lee--LEE Pedro Torres-Lopes---TORR Jean McCarty----MCCA John O'Neill---ONEI

Line 1: Income Subject to Tax: Enter the partner's or shareholder's share of Missouri source distributive income. Line 2: Missouri Income Tax Payment: Enter the amount withheld for the non-resident partner or shareholder. The amount withheld is 4.95 percent (.0495) of the amount on Line 1 or as determined by the Missouri withholding tax tables.

Form MO-2NR is to be given to each partner or shareholder who is subject to withholding. Issue Form MO-2NR, even if no tax is withheld or there is an exemption certificate on file. Do not issue a Form MO-2NR to a partner or shareholder who includes their Missouri income on a composite return.

Attach a copy of each Form MO-2NR to the Form MO-1NR. Partner or Shareholder - Keep a copy for your records.

Each nonresident partner or shareholder not included on a composite return should claim the payment made on Line 39 of his or her Missouri Income Tax Return Form MO-1040.