



Missouri Department of Revenue
**2017 Instructions for Composite Individual
 Return for Nonresident Partners or Shareholders**

A composite return is allowed by the Missouri Department of Revenue for any partnership, S corporation, limited liability partnership, or limited liability company (treated as a partnership for tax purposes) with nonresident partners or S corporation shareholders not otherwise required to file a Missouri individual income tax return. Please refer to [Missouri Regulation 12 CSR 10-2.190](#) for the specific requirements and procedures for filing a composite return.

Nonresident individuals, partnerships, S corporations, regular corporations, estates (filing a Federal Form 1041), and trusts can be included on the composite income tax form. Composite returns must be filed on the individual income tax long form [MO-1040](#). Prior year forms can be obtained at <http://dor.mo.gov/forms/>.

The following is a summary of the procedures to use when completing a composite return:

1. Select the composite return box at the top of the Form MO-1040.
2. Fill in the federal identification number of the corporation or partnership in the "Social Security Number" field.
3. Fill in the name and address of the corporation or partnership in the "Name (First) (Last)" field.
4. Attach a schedule listing all partners or shareholders included in the composite return in the following format: taxpayer identification number, tax year, name (last, first, middle initial, Jr. Sr. II), address, city, state, zip, and Missouri source income. See example below.

| Social Security Number | Tax Year | Ending Month (Fiscal only) | Name (Last, First, MI, Jr. Sr. II) | Address 1 | Address 2 | City | State | Zip | Mo Source Inc |
|------------------------|----------|----------------------------|------------------------------------|-----------------|--------------|--------|-------|-------|---------------|
| 123-45-6789 | 2017 | 06 | Public, John Q | 123 Taxpayer St | P.O. Box 123 | Olathe | KS | 66062 | 6,000 |
| 223-45-6789 | 2017 | 07 | Smith, Joan | 321 ABC Lane | P.O. Box 321 | Olathe | KS | 66062 | 12,000 |
| 321-45-6789 | 2017 | | Jones, John | P.O. Box 1 | | Olathe | KS | 66062 | 123,456 |

Note: If you have more than 100 partners or shareholders, please submit the schedule electronically (CD, USB drive, etc.) in an Excel spreadsheet in the format shown above. Attach and submit the electronic schedule with the composite return.

When submitting a partner or shareholder list electronically, the media type (CD, USB drive, etc.) may be password protected. The password may be submitted separately and mailed to the Missouri Department of Revenue, Attention: Composite Return Section, P.O. Box 27, Jefferson City, MO 65105.

5. Enter the total Missouri source income from the schedule on Line 1Y.
6. Calculate the Missouri tax by multiplying Line 1Y by 6 percent and enter the amount on Line 34.
7. Enter any estimated tax payments on Line 36 and any extension payments on Line 39. Enter the total payments on Line 42.
8. If Line 42, or if amended return line 45 is larger than Line 34, enter the difference (amount of overpayment) on Line 46. Enter the overpaid amount to be applied to next year's taxes on Line 47. Enter the overpaid amount to be refunded on Line 50.
9. If Line 34 is larger than Line 42 or Line 45, enter the difference (amount of underpayment) on Line 51.
10. If the balance due on Line 51 is over \$500, an underpayment of estimated tax penalty might apply. See form [MO-2210](#) for further instructions. If an underpayment of estimated tax penalty is due, enter the amount on Line 52.
11. If a balance is due, add Lines 51 and 52 and enter on Line 53.

Composite Return Instructions (Revised 12-2017)

Mail To: Balance Due:
 Taxation Division
 P.O. Box 329
 Jefferson City, MO 65105-0329

Refund or No Amount Due:
 Taxation Division
 P.O. Box 500
 Jefferson City, MO 65105-0500

Phone: (573) 751-1467
Fax: (573) 751-2195
E-mail: income@dor.mo.gov



Visit <http://dor.mo.gov/personal/individual/> for additional information.