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. Write “Composite Return” at the top of the income tax form.
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 (Last) (First)” 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.

<table>
<thead>
<tr>
<th>Social Security Number</th>
<th>Tax Year</th>
<th>Name (Last, First, Mi, Jr. Sr. II)</th>
<th>Address 1</th>
<th>Address 2</th>
<th>City</th>
<th>State</th>
<th>Zip</th>
<th>Mo Source Inc</th>
</tr>
</thead>
<tbody>
<tr>
<td>123-45-6789</td>
<td>2014</td>
<td>Public, John Q</td>
<td>123 Taxpayer St</td>
<td>Suite X</td>
<td>Olathe</td>
<td>KS</td>
<td>66062</td>
<td>6,000</td>
</tr>
<tr>
<td>223-45-6789</td>
<td>2014</td>
<td>Smith, Joan</td>
<td>321 ABC Lane</td>
<td>Apt 1</td>
<td>Olathe</td>
<td>KS</td>
<td>66062</td>
<td>12,000</td>
</tr>
<tr>
<td>321-45-6789</td>
<td>2014</td>
<td>Jones, John</td>
<td>P.O. Box 1</td>
<td></td>
<td>Olathe</td>
<td>KS</td>
<td>66062</td>
<td>123,456</td>
</tr>
</tbody>
</table>

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, mail to the Missouri Department of Revenue, P.O. Box 27, Attention: Composite Return Section, Jefferson City, MO 65105.

5. Enter the total 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 31.
7. Enter any estimated tax payments on Line 33 and any extension payments on Line 36. Enter the total payments on Line 39.
8. If Line 39 is greater than Line 31, enter the difference (amount of overpayment) on Line 43. Enter the overpaid amount to be applied to next year’s taxes on Line 44. Enter the overpaid amount to be refunded on Line 47. Mail the return to the address on Line 47.
9. If Line 31 is greater than Line 39, enter the difference (amount of underpayment) on Line 48.
10. If the balance due on Line 48 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 49.
11. If a balance is due, add Lines 48 and 49 and enter on Line 50. Mail to the address on Line 50.