



MISSOURI DEPARTMENT OF  
**REVENUE**

## **Federal Adjustments Report - Partnership**

Beginning (MM/DD/YY)    Ending (MM/DD/YY)

Federal Employer I.D. Number	<input style="width: 150px; height: 20px; border: 1px solid black; border-radius: 5px; padding: 2px 5px; margin-right: 10px;" type="text"/>	Missouri Tax I.D. Number	<input style="width: 150px; height: 20px; border: 1px solid black; border-radius: 5px; padding: 2px 5px; margin-right: 10px;" type="text"/>	(if applicable)	
Partnership Name	<input style="width: 450px; height: 30px; border: 1px solid black; border-radius: 5px; padding: 5px; margin-top: 5px;" type="text"/>				
Address	<input style="width: 450px; height: 30px; border: 1px solid black; border-radius: 5px; padding: 5px; margin-top: 5px;" type="text"/>				
City	<input style="width: 300px; height: 30px; border: 1px solid black; border-radius: 5px; padding: 5px; margin-right: 10px;" type="text"/>	State	<input style="width: 40px; height: 30px; border: 1px solid black; border-radius: 5px; padding: 5px; margin-right: 10px;" type="text"/>	ZIP Code	<input style="width: 100px; height: 30px; border: 1px solid black; border-radius: 5px; padding: 5px; margin-right: 10px;" type="text"/> - <input style="width: 50px; height: 30px; border: 1px solid black; border-radius: 5px; padding: 5px; margin-top: 5px;" type="text"/>
E-mail Address	<input style="width: 450px; height: 30px; border: 1px solid black; border-radius: 5px; padding: 5px; margin-top: 5px;" type="text"/>				

Enter the final determination date: (MM/DD/YYYY)

Three empty boxes for drawing.

1. Sum of Final Federal Adjustments per Federal Form 1065X.....	1	00		
2. Additions and subtraction from Part 1, Lines 5 and 10 .....	2A	00	2S	00
3. Subtotal - Sum of Line 1 plus Line 2A less Line 2S .....	3	00		
4. Missouri taxable income – If all Missouri income, enter the amount from Line 3. If completing Part 2 or using Form MO-MSS, enter applicable percentage _____.____%. Multiple Line 3 by the percentage. ....	4	00		
5. Tax Calculation Tax rate _____.____ (multiply Line 4 by tax rate).....	5	00		
6. Previously refunded .....	6	00		
7. Subtotal - Add Lines 5 and 6.....	7	00		
8. Previously paid .....	8	00		
9. If Line 8 is more than Line 7, enter overpayment here.....	9	00		
10. If Line 7 is less than Line 8, enter underpayment here. If you pay by check, you authorize the Department of Revenue to process the check electronically. Any returned check may be presented again electronically.....	10	00		

## Additions

1a. State and local income taxes deducted on Federal Form 1065 .....	1a	.00		
1b. Less: Kansas City & St. Louis earnings taxes. Enter Lines 1a less 1b on Line 1 .....	1b	.00	1	.00
2a. State and local bond interest (except Missouri) .....	2a	.00		
2b. Less: related expenses (omit if less than \$500) Enter Line 2a less Line 2b on Line 2 .....	2b	.00	2	.00
3. <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary <input type="checkbox"/> Other adjustments (list _____)	3	.00		
4. Donations claimed for the Food Pantry Tax Credit deducted from federal taxable income, <u>Section 135.647, RSMo</u> .....	4	.00		
5. Total of Lines 1 through 4.....	5	.00		
<b>Subtractions</b>				
6a. Interest from exempt federal obligations .....	6a	.00		
6b. Less: related expenses (omit if less than \$500) Enter Line 6a less Line 6b on Line 6 .....	6b	.00	6	.00

## Subtractions (continued)

7. Amount of any state income tax refund included in federal ordinary income.....	7	00
8. <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary <input type="checkbox"/> Other adjustments (list _____) .....	8	00
9. Missouri depreciation basis adjustment ( <a href="#">Section 143.121.3(7), RSMo</a> ) .....	9	00
10. Total Subtractions - Add Lines 6 through 9.....	10	00

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 \$ _____	1c	00
1b. Less returns and allowances \$ _____ Balance .....	2	00
2. Cost of goods sold (Attach Federal Form 1125-A).....	3	00
3. Gross profit (subtract Line 2 from Line 1c) .....	4	00
4. Ordinary income (loss) from other partnerships, estates, and trusts (attach statement).....	5	00
5. Net farm profit (loss) (attach Federal Form 1040, Schedule F) .....	6	00
6. Net gain (loss) (Federal Form 4797, Part II, Line 17) .....	7	00
7. Other income (loss) (attach statement).....	8	00
8. Total income (loss) (combine Lines 3 through 7).....	9	00
9. Enter amount from Federal Form 1065, Page 1, Line 21.....	10	00
10. Enter amount from Federal Form 1065, Page 1, Line 10.....	11	00
11. Total expenses — subtract Line 10 from Line 9 .....	12	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)]* .....	13	00
13. Missouri sources — subtract Line 11 from Line 8.....		

\*Line 12 may not equal other lines in initial years of partnership due to organizational costs.

Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct.

Signature of Partnership Representative	Printed Name
Telephone Number	Date Signed (MM/DD/YY)
Preparer's Signature (Including Internal Preparer)	Preparer's FEIN, SSN, or PTIN
Telephone Number	Date Signed (MM/DD/YY)

I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer  
or any member of the preparer's firm.....  Yes  NoDid you pay a tax return preparer to complete your return, but the preparer failed to sign the return or provide an  
Internal Revenue Service preparer tax identification number? If you marked yes, please insert the preparer's name,  
address, and phone number in the applicable sections of the signature block above. ....  Yes  No

**Mail to:** Taxation Division  
P.O. Box 27  
Jefferson City, MO 65105-0027

**Phone:** (573) 751-1467   
**Fax:** (573) 522-1762  
**TTY:** (800) 735-2966 

**E-mail:** [dor.fiduciary@dor.mo.gov](mailto:dor.fiduciary@dor.mo.gov)Visit [dor.mo.gov/taxation/business/tax-types/partnership](http://dor.mo.gov/taxation/business/tax-types/partnership) for additional information.**Ever served on active duty in the United States Armed Forces?**If yes, visit [dor.mo.gov/military](http://dor.mo.gov/military) to see the services and benefits DOR offers to all eligible military individuals, or complete the survey at [mvc.dps.mo.gov/MoVeteransInformation/Survey/DOR](http://mvc.dps.mo.gov/MoVeteransInformation/Survey/DOR) to receive information from the Missouri Veterans Commission. A list of all state agency resources and benefits can be found at [veteranbenefits.mo.gov/state-benefits/](http://veteranbenefits.mo.gov/state-benefits/).

# FORM MO-1065A GENERAL INFORMATION

This information is for guidance only and does not state the complete law.

## FILING REQUIREMENTS FOR FORM MO-1065A

Partnerships who received an audit by the Internal Revenue Service (IRS) and are receiving an imputed underpayment of assessment from the BBA Centralized Partnership Audit Regime, complete this form to report adjustments made to items of income, gain, loss or deductions.

## ATTACHMENTS

Attach/include the federal Form 15027 and Form 886-A to show documentation of the IRS adjustments.

## TIME AND PLACE OF FILING AND PAYMENT

A Missouri Federal Adjustments Report - Partnership (Form MO-1065) should be filed after a federal audit has been completed.

Mail your return to: **Missouri Department of Revenue, P.O. Box 27, Jefferson City, MO 65105-0027.**

## PERIOD COVERED BY THE RETURN

At top of Form MO-1065A, indicate the beginning and ending dates of the filing period that is being amended.

## ROUNDING ON MISSOURI RETURN

Rounding is required on your tax return. Zeros have been placed in the cents columns on your return. For 1 cent through 49 cents, round down to the previous whole dollar amount. For 50 cents through 99 cents, round up to the next whole dollar amount.

Example: Round \$32.49 down to \$32.00

Round \$32.50 up to \$33.00

## TAX CREDITS

Partners may be entitled to tax credits. These credits must be allocated to the partners' percentage of ownership and reported on Form MO-1040. You may also access the information at [dor.mo.gov/tax-credits](http://dor.mo.gov/tax-credits).

## AUTHORIZATION

Check the "yes" box for authorization of release of confidential information for the Director Revenue or delegate to discuss this return and attachments with the preparer whose signature appears on the form. If the authorization box is marked "no," or if it is left blank, the Department can only discuss this return with the Partnership Representative.

## INTERNET

To obtain information and Missouri Tax forms, access our web site at: [dor.mo.gov/](http://dor.mo.gov/). Forms may be obtained online at our website at [dor.mo.gov/forms/](http://dor.mo.gov/forms/).

## AMERICANS WITH DISABILITIES ACT (ADA)

The state of Missouri offers a Dual Party Relay Service (DPRS) for speech or hearing impaired individuals in accordance with the Americans with Disabilities Act (ADA). An individual with a speech or hearing impairment may call a voice user at TDD (800) 735-2966 or fax (573) 526-1881.

## SIGNATURE

The Department of Revenue requires the return to be signed by an elected Partnership Representative. Enter the date signed and telephone number. Lines are provided for the preparer's signature (other than taxpayer), Federal Identification Number, telephone number, and date. Failure to sign the return will cause a delay in the processing of the return.

## LINE 1

- Enter the federal adjustment to items of income or the gain, loss or deduction on which the federal imputed underpayment of the partnership was based.

## LINE 2

- Enter the additions or subtractions from Part 1 on Page(s) 1 and 2 due to the federal adjustments on line 1. Line 2a is additions from part 1 line 5. Line 2s is subtractions from part 1 line 10.

## LINE 3

- Add line 1 plus line 2A less line 2S

## LINE 4

- If all income is from Missouri sources, enter the amount from Line 3. If you are completing Part 2 or are using the Form MO-MSS, enter the applicable percentage on the space provided (attach Form MO-MSS). Multiple the percentage by the amount on Line 3 and enter on Line 4.

## LINE 5

- Use the Individual Income Tax rate chart to determine tax rate. (The year in which your filing period begins is the year you will use.)
- Enter the highest rate in the space provided. Multiply percentage by amount on line 4.

## LINE 6

- Enter the previously refunded amount, if applicable.

## LINE 7

- Enter the sum from lines 5 and 6.

## LINE 8

- Enter the previously paid amount, if applicable.

## LINE 9

- If line 8 is more than line 7, subtract line 7 from line 8 and enter overpayment on line 9.

## LINE 10

- If line 7 is less than line 8, subtract line 8 from line 7 and enter the underpayment on line 10.

## PART 1 MISSOURI PARTNERSHIP ADJUSTMENTS

The addition and subtraction items listed in this section are necessary Missouri modifications. Completion of the Partnership Adjustment section will result in the net Missouri partnership adjustment that will be allocated to the partners. The partner's adjustment can only be made from information available from the partnership. It is necessary for each partnership having modifications to complete Form MO-1065, Partnership Adjustment section and Allocation of Missouri Partnership Adjustment to Partners section, and notify each partner of the adjustment to which he or she is entitled.

## PART 2

## ALLOCATION OF THE INCOME AND DEDUCTIONS FEDERAL FORM

Lines 1-8 correspond to the Federal Form 1065, Lines 1-8.