



MISSOURI DEPARTMENT OF REVENUE  
**INCOME TAX PAYMENTS FOR  
NONRESIDENT INDIVIDUAL PARTNERS OR  
S CORPORATION SHAREHOLDERS**

<b>2008</b> FORM <b>MO-1NR</b>		DLN	
FOR CALENDAR YEAR 2008 OR FISCAL YEAR BEGINNING		, 2008 AND ENDING	
NAME OF PARTNERSHIP/S CORPORATION		MISSOURI ID NUMBER	FEDERAL ID NUMBER
ADDRESS			
CITY OR TOWN		STATE	ZIP CODE
Check box for type of entity filing this return: <input type="checkbox"/> Partnership <input type="checkbox"/> S Corporation <input type="checkbox"/> Limited Liability Company (Treated as a Partnership)			
Check box if filing under extension (see instructions) <input type="checkbox"/>			
1. Number of Form MO-2NRs attached . . . . .		1	
2. Total Missouri income tax withheld (total of all Form MO-2NRs). . . . .		2	00
I have direct control, supervision, or responsibility for filing this report and payment of the tax due. Under penalties of perjury, I declare that it is a true, accurate, and correct report.			
SIGNATURE	TITLE	TELEPHONE NUMBER ( ) - - - - -	DATE / /
<b>Attach a copy of each Form MO-2NR issued. Make your check payable to: Missouri Director of Revenue. Mail to: Missouri Department of Revenue, P.O. Box 555, Jefferson City, MO 65105-0555.</b> If you pay by check, you authorize the Department of Revenue to process the check electronically. Any check returned unpaid may be presented again electronically.			

MO 860-2854 (11-2008)

## Instructions for Form MO-1NR and Form MO-2NR

### Who Must File

Form MO-1NR, Income Tax Payments for Nonresident Individual Partners or S Corporation Shareholders and Form MO-2NR, Statement of Income Tax Payments for Nonresident Individual Partners or S Corporation Shareholders are filed to report Missouri withholding for nonresident partners and shareholders.

Partnerships and S corporations are required to withhold Missouri income tax for nonresident individual partners or shareholders who do not meet one of the exceptions below. Limited liability companies that are treated as a partnership by the IRS are also considered a partnership for Missouri tax purposes.

A partnership or S corporation is **not** required to deduct and withhold Missouri income tax for a nonresident partner or shareholder if:

- The nonresident partner or S corporation shareholder, not otherwise required to file a return, elects to have the Missouri income tax paid as part of the partnership's or S corporation's composite return;
- The nonresident partner or S corporation shareholder, not otherwise required to file a return, had Missouri assignable federal adjusted gross income from the partnership or S corporation of less than twelve hundred (\$1,200) dollars;
- The partnership or S corporation is liquidated or terminated, income was generated by a transaction related to termination or liquidation, and no cash or property was distributed in the current or prior taxable year.
- The nonresident partner or S corporation shareholder has provided the partnership or S corporation with a completed Form MO-3NR, Partnership or S Corporation Withholding Exemption Agreement, and such agreement was filed with the Missouri Department of Revenue (department) on or before the due date of the partnership or S corporation return, determined without regard to a request for an extension of time to file such return.

### Due Date

Form MO-1NR, Income Tax Payments for Nonresident Individual Partners or S Corporation Shareholders, must be filed by the due date or extended due date for filing the partnership or S corporation income tax

return. An extension of time for filing the partnership or S corporation return automatically extends the time to file the Form MO-1NR, Income Tax Payments for Nonresident Individual Partners or S Corporation Shareholders. If you are filing under an extension, please indicate on the front of the form.

**Note: Form MO-1NR, payment and Copy C of the Form MO-2NR must be filed with the department either before or at the same time the partnership or S corporation provides Copy A of the Form MO-2NR to the nonresident partner or S corporation shareholder. Failure to do so may result in the department disallowing the withholding claimed by the nonresident partner or S corporation shareholder.**

### Determining How Much to Withhold

The amount of tax to be withheld is 6 percent (.06) of the partner's or shareholder's share of Missouri source distributive income, or the tax withheld may be determined based on Missouri withholding tables if the partner or shareholder submits a Form MO W-4, Missouri Withholding Allowance Certificate. Missouri source distributive income consists of those items on an individual's K-1 schedule that are used to arrive at federal adjusted gross income as apportioned or allocated to Missouri. The Missouri source distributive income of partnerships is the net total of the amounts listed on Lines 1 through 11 of Form MO-NRP, Nonresident Partnership Form. The Missouri source distributive income of S corporations is the net total of the amounts listed on Lines 1 through 10 of Form MO-NRS, S Corporation Nonresident Form.

## Line-by-line instructions for Form MO-1NR, Income Tax Payments for Nonresident Individual Partners or S Corporation Shareholders

### Year Ending

If not filing on a calendar year basis, enter the beginning and the ending date of the tax year.

### Missouri Tax Identification Number

If you have a Missouri tax identification number enter it here.

### Federal Identification Number

Enter your federal identification number.

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### Type of Entity Filing This Return

Check the box indicating whether you are a partnership, S corporation, or limited liability company treated as a partnership.

### Filing Under Extension

Check this box if you are filing under an extension. You may file this return under an extension only if you are filing your Form MO-1065, Partnership Return of Income, or Form MO-1120S, S Corporation Income Tax Return, under an extension.

### Line 1

**Number of Form MO-2NRs, Statement of Income Tax Payments for Nonresident Individual Partners or S Corporation Shareholders Enclosed** — Fill in the total number of Form MO-2NRs, Statement of Income Tax Payments for Nonresident Individual Partners or S Corporation Shareholders, issued to nonresident partners or shareholders. You are required to include a copy of each Form MO-2NR, Statement of Income Tax Payments for Nonresident Individual Partners or S Corporation Shareholders, issued.

### Line 2

**Missouri Income Tax Withheld** — Enter the total amount of Missouri income tax you withheld from the nonresident partners or shareholders. This is the amount to be remitted.

**Make your check payable to:** Missouri Director of Revenue

**Mail to:** Missouri Department of Revenue  
P.O. Box 555  
Jefferson City, MO 65105-0555

### Line-by-line instructions for Form MO-2NR, Statement of Income Tax Payments for Nonresident Individual Partners or S Corporation Shareholders

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. Grantor trusts that file or can file in accordance with IRC Reg. Section 1.671-4(b) are considered individuals. Do **not** withhold for any partners or shareholders who include their Missouri income on a composite return.

### Line 4

**Type of Entity** — Check the appropriate box to indicate whether you are filing for a partnership, an S corporation, or limited liability company treated as a partnership.

### Line 7

**Income Subject to Withholding** — Enter the partner's or shareholder's share of Missouri source distributive income.

### Line 8

**Missouri Income Tax Withheld** — Enter the amount withheld for the non-resident partner or shareholder. The amount withheld is 6 percent (.06) of the amount on Line 7 or as determined by the Missouri withholding tax tables.

Form MO-2NR, Statement of Income Tax Payments for Nonresident Individual Partners or S Corporation Shareholders is to be given to each partner or shareholder who is subject to withholding. Issue Form MO-2NR, Statement of Income Tax Payments for Nonresident Individual Partners or S Corporation Shareholders even if no tax is withheld because of an exemption certificate. Do not issue a Form MO-2NR, Statement of Income Tax Payments for Nonresident Individual Partners or S Corporation Shareholders who include their Missouri income on a composite return.

Attach copies of each Form MO-2NR, Statement of Income Tax Payments for Nonresident Individual Partners or S Corporation Shareholders to the Form MO-1NR, Income Tax Payments for Nonresident Individual Partners or S Corporation Shareholders.

Each nonresident partner or shareholder not included on a composite return should claim the payment made on Line 34 of his/her Form MO-1040, Missouri Individual Income Tax Return.

**NOTE:** If you have technical questions regarding the withholding or reporting requirements, contact the Taxation Bureau at (573) 751-1467.

If you have questions regarding completion of the forms, contact the department at (573) 751-5800.

Speech and hearing impaired may reach a voice user through the Dual Party Relay Service at (800) 735-2966 or fax (573) 526-1881.