



MISSOURI DEPARTMENT OF
REVENUE
**2025 Income Tax Payments for Nonresident
Individual Partners or S Corporation Shareholders**

Department Use Only
(MM/DD/YY)

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For calendar year 2025 OR
fiscal year beginning (MM/DD/YY)

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and ending
(MM/DD/YY)

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Missouri Tax I.D.
Number

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Federal Employer
I.D. Number

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Name of Partnership or S Corporation

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Address (Include Apartment Number or Route Number)

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City

State

ZIP Code

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Type of entity filing this return: ☐ Partnership ☐ S Corporation ☐ Limited Liability Company (Treated as a Partnership)

Select if filing under extension (see instructions) ☐

Number of Statement of Income Tax Payments for Nonresident Individual Partners or S Corporation
Shareholders forms ([Form\(s\) MO-2NR](#)) attached

1	
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Total Missouri income tax withheld (total of all Form(s) MO-2NR)

2		.00
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Department Use Only

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Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct.
I have direct control, supervision, or responsibility for filing this report and payment of the tax due.

Signature

Signature

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Title

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Printed Name

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Date (MM/DD/YY)

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E-mail Address

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Telephone Number

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ATTACH a copy of each Form MO-2NR issued. Make your check payable to the Missouri Department of Revenue. 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.

Mail to: Taxation Division
P.O. Box 555
Jefferson City, MO 65105-0555

E-mail: income@dor.mo.gov

Visit dor.mo.gov/ for additional information.

Form MO-1NR (Revised 12-2025)

Phone: (573) 751-3505
Fax: (573) 522-1762
TTY: (800) 735-2966



Ever served on active duty in the United States Armed Forces?

If yes, visit 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 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/.



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Instructions for [Form MO-1NR](#)

Who Must File

The Income Tax Payments for Nonresident Individual Partners or S Corporation Shareholders (Form MO-1NR) and the Statement of Income Tax Payments for Nonresident Individual Partners or S Corporation Shareholders (Form MO-2NR) 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 Partnership or S Corporation Withholding Exemption Agreement ([Form MO-3NR](#)), 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.

Due Date

Form MO-1NR and Form MO-2NR must be filed and the tax paid by the original due date or extended due date for filing the partnership or S corporation income tax return. An extension of time to file the partnership or S corporation return automatically extends the time to file and pay the Form MO-1NR. If you are filing under an extension, please select the box on the front of the form.

NOTE: Form MO-1NR, payment and a copy of the Form MO-2NR must be filed with the Department either before or at the same time the partnership or S corporation provides a copy 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 for tax year 2025 is 4.70 percent (0.047) 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 Missouri Withholding Allowance Certification ([Form MO W-4](#)). 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 the Nonresident Partnership Form ([Form MO-NRP](#)). The Missouri source distributive income of S corporations is the net total of the amounts listed on Lines 1 through 10 of the S Corporation Nonresident Form ([Form MO-NRS](#)).

Line-By-Line Instructions for Form MO-1NR

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 Employer Identification Number:

Enter your federal identification number.

Type of Entity Filing This Return:

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

Filing Under Extension:

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

Line 1:

Number of Form(s) MO-2NR, enclosed - Fill in the total number of Form(s) MO-2NR issued to nonresident partners or shareholders. **You are required to include a copy of each Form MO-2NR 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 the Missouri Department of Revenue and mail with Form MO-1NR and MO-2NR(s) to:

Taxation Division
P.O. Box 555
Jefferson City, MO 65105-0555.



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