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Form MO-3NR

Missouri Department of Revenue
2016 Partnership or S Corporation Withholding Exemption or Revocation Agreement

For calendar year Jan. 1 - Dec. 31,_____, or fiscal year beginning _____, _____ and ending _____, _____.

☐ Revocation Indicator

Department Use Only	

Part 1 - Name and Address

☐ Partnership ☐ S Corporation	Federal Employer Identification Number	Missouri Tax Identification Number
Business Name	Street Address	
City	State	ZIP Code	E-mail Address

Part 2 - Withholding Tax Exemption

Taxpayer Name	Social Security Number
Street Address	City	State	ZIP Code

I, _____, as a partner or shareholder of the above named partnership or S corporation, request to be exempt from Missouri income tax withholding on my Missouri distributive share item(s) received through this partnership or S corporation for the tax year _____, and all subsequent tax years, until I notify the Department of a change in this election.

By signing this agreement, I agree to:

1) File an individual income tax return in accordance with the provisions of **Section 143.481, RSMo**, and make timely payment of all taxes imposed on me by this state with respect to the income of the partnership or S corporation for every year in which I maintain my exemption status; and
2) Be subject to personal jurisdiction in this state for the purpose of the collection of income taxes, together with related interest and penalties, imposed on me by this state with respect to my distributive share of the income for this partnership or S corporation.

Part 3 - Withholding Tax Exemption Revocation

Taxpayer Name	Social Security Number
Street Address	City	State	ZIP Code

I, _____, as a partner or shareholder of the above named partnership or S corporation, do hereby revoke my previous withholding election dated ___ ___ / ___ ___ / ___ ___ ___ ___. At this time, I request to be subject to withholding by this partnership or S corporation on my Missouri distributive share item(s) received through this partnership or S corporation for the tax year _____, and all subsequent tax years, until I notify the Department of a change in this election.

Part 4 - Signature

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

Signature of Taxpayer	Printed Name	
Daytime Telephone (___ ___ ___)___ ___ ___-___ ___ ___ ___	Date (MM/DD/YYYY) ___ ___ / ___ ___ / ___ ___ ___ ___	Department Use Only

Mail to: Taxation Division
P.O. Box 3815
Jefferson City, MO 65105-3815

Phone: (573) 751-3505
TTY: (800) 735-2966
Fax: (573) 526-7939
E-mail: income@dor.mo.gov

Visit http://dor.mo.gov/business/partner for additional information.

Form MO-3NR Instructions
Partnership or S Corporation Withholding Exemption or Revocation Agreement

The Form MO-3NR is used to initiate an agreement between the nonresident partner or S corporation shareholder and the Missouri Department of Revenue (Department) for an election of exempt status from Missouri income tax withholding on Missouri distributive share item(s) of partnership or S corporation income. Additionally, the Form MO-3NR can be used to revoke a previous election of exempt withholding status.

Note: If you are electing to revoke your withholding exemption status please check the box at the top of the form and complete Parts 1, 3, and 4 only.

Part 1
Name and Address
(Completed by the partnership or S corporation)

Select partnership or S corporation in the spaces provided, enter the partnership or S corporation federal identification number, Missouri identification number, name, address and e-mail address.

Part 2
Withholding Tax Exemption
(Completed by the taxpayer electing exemption from withholding)

Enter your name, social security number, and address in the spaces provided. By requesting an exemption from Missouri withholding on your Missouri distributive share item(s) you are also agreeing to the following:

(1) To file a return in accordance with the provisions of **Section 143.481, RSMo**, and to make timely payment of all taxes imposed on you by the state of Missouri with respect to the income of the partnership or S corporation until you notify the Department of a change in this election; and

(2) To be subject to personal jurisdiction in this state for the purpose of the collection of income taxes, together with related interest and penalties, imposed on you by this state with respect to your distributive share of the income of this partnership or S corporation.

Part 3
Withholding Tax Exemption Revocation
(Completed by the taxpayer electing to revoke the exempt status)

Enter your name, social security number, and address in the spaces provided. By revoking your exemption status, the partnership or S corporation is required to withhold Missouri income taxes on your Missouri distributive share item(s) and to remit this withholding tax on your behalf. The revocation will remain in effect until you elect to change your exempt status by filing a new Form MO-3NR.

Part 4
Signature

You must sign and date your agreement. Please include a daytime telephone number where you may be reached in case the Department has questions regarding your agreement.

When to File

This agreement will be considered timely filed for a taxable year, and for all subsequent taxable years, if it is filed at or before the time the annual return for such taxable year is required to be filed, without regard to extension of time to file.

Where to File

Mail the completed Form MO-3NR(s) to the address at the bottom of the form.