



2025 Missouri Resident Member Opt-Out of Pass-Through Entity Income Tax

Department Use Only (MM/DD/YY)

Three empty boxes for Department Use Only (MM/DD/YY).



25125010001

For calendar year Jan. 1 - Dec. 31, 2025, or fiscal year Beginning (MM/DD/YY) Ending (MM/DD/YY)

Partnership S Corporation

Part 1 - Name and Address: Federal Employer I.D. Number, Missouri Tax I.D. Number, Business Name, Email, Street Address, City, State, ZIP

Part 2 - Opt-Out Election: Member Name, Social Security Number, Federal Employer I.D. Number, Missouri Tax I.D. Number, Street Address, City, State, ZIP

I, _____, as a partner or shareholder of the above-named partnership or S corporation, elect not to have tax imposed on the partnership or S corporation with respect to its separately and nonseparately computed items described in subsections 3 or 4 of Section 143.436, RSMo, as the case may be, and otherwise subject to pass-through entity income tax, to the extent such items are allocable to me. This election applies for the partnership's or S corporation's tax year 2025 and all subsequent tax years. By making this election and signing below, I agree to, for my tax year corresponding to the partnership or S corporation's 2025 tax year, and all subsequent tax years:

- 1) File an 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 affected business entity; and
2) Be subject to personal jurisdiction in Missouri for the purpose of the collection of income taxes, together with related interest and penalties, imposed on me by Missouri with respect to the income of the affected business entity.

Part 3 - Revocation of Opt-Out Election: Member Name, Social Security Number, Federal Employer I.D. Number, Missouri Tax I.D. Number, Street Address, City, State, ZIP

I, _____, as a partner or shareholder of the above named partnership or S corporation, do hereby revoke my previous pass-through entity income tax opt-out election dated ___/___/_____ not to have tax imposed on the partnership or S corporation with respect to its separately and nonseparately computed items described in subsections 3 or 4 of section 143.436, RSMo, as the case may be, and otherwise subject to pass-through entity income tax, to the extent such items are allocable to me. This revocation applies for the partnership's or S corporation's tax year 2025 and all subsequent tax years.

Part 4 - Signature: Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct. Signature of Member, Printed Name, Telephone Number, Date Signed (MM/DD/YY)

Mail to: Taxation Division, P.O. Box 3080, Jefferson City, MO 65105-3080

E-mail: pteincome@dor.mo.gov

Form MO-PTE Opt Out (Revised 03-2026)

Phone: (573) 751-4541, Fax: (573) 522-1721



Visit dor.mo.gov/faq/taxation/business/entity-tax.html/ or additional information. 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/.

Information to Complete Form MO-PTE Opt-Out

The Form MO-PTE Opt-Out is used to enter into an agreement between the Missouri resident partner or S corporation shareholder and the Missouri Department of Revenue (Department) for an election affecting the pass-through entity tax computation of the partnership or S corporation with respect to which this form is filed. This election is provided for, and further described, under Subsection 5 of [Section 143.436, RSMo](#). For special definitions of terms used in this document, such as partnership or affected business entity, please see the [Form MO-PTE Instructions](#).

Where and When to File

This agreement will be considered timely filed for a partnership's or S corporation's tax year, and all subsequent tax years, if it is filed at or before the time the [Form MO-PTE](#) for that tax year is required to be filed without regard to any extension to file the Form MO-PTE, or the actual filing date of the Form MO-PTE for that tax year, whichever occurs first. Mail the completed Form MO-PTE Opt-Out(s) to the address at the bottom of the form. Provide a copy to the affected business entity to be included with the Missouri pass-through entity income tax return.

Part 1 – Name and Address

Part 1 is completed by the partnership or S corporation.

Select the partnership or S corporation box at the top of the form. Enter the partnership's or S corporation's federal identification number, Missouri identification number (if applicable), the business name, email address, street address, city, state, and ZIP code in the spaces provided.

Part 2 – Opt-Out Election

Part 2 is completed by the Missouri resident member electing to not have pass-through entity income tax imposed on the partnership or S corporation with respect to separately and nonseparately computed items allocable to that member. Enter the member's name, social security number, FEIN, or Missouri tax identification number (if applicable), and street address, city, state, and ZIP code in the spaces provided. By making this election, you are also agreeing:

- 1) To file an income tax return in accordance with the provisions of [Section 143.481, RSMo](#) and to make timely payment of all taxes imposed on you by Missouri with respect to the income of the affected business entity, for your tax year that corresponds to the affected business entity's tax year 2025, as well as for all subsequent tax years; and
- 2) To be subject to personal jurisdiction in Missouri for the purpose of the collection of income taxes, together with related interest and penalties, imposed on you by Missouri with respect to the income of the affected business entity for your tax year that corresponds to the affected business entity's tax year 2025, as well as for all subsequent tax years.

Part 3 – Revocation of Opt-Out Election

Part 3 is completed by the Missouri resident member electing to revoke the opt-out election. Once an opt-out election is filed, it applies to the tax year for which it was first timely filed and for all subsequent tax years. However, an opt-out member may revoke that member's opt-out election. To be effective for a tax year, the revocation must be filed with the department by the filing due date of an opt-out election for that tax year. The member shall also furnish the opt-out election revocation to the partnership or S corporation. The revocation of an opt-out election applies to the tax year for which the revocation was first timely filed, and for all subsequent tax years, until a new opt-out election is filed.

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.

Federal Privacy Act Notice

[Section 143.961, RSMo](#), authorizes the Department to require the reporting of information deemed necessary to enforce the income tax law of the state of Missouri. Section 405(c)(2)(C) authorizes the states to require taxpayers to provide social security numbers. The Department uses your social security number to identify you and process your tax returns and other documents, to determine and collect the correct amount of tax, to ensure you are complying with the tax laws, and where permitted or required by law, to exchange tax information with the Internal Revenue Service, other states, other state agencies, and the Multistate Tax Commission (see Chapters [32](#), [143](#), and [610](#), RSMo). It is mandatory that you provide your social security number on this form. Failure to provide your social security number may result in additional request(s) to you from the Department. (For further information about the Department's authority to prescribe forms and to require furnishing of social security numbers, see Chapters 143, RSMo.)



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