

TITLE 12—DEPARTMENT OF REVENUE
Division 10—Director of Revenue
Chapter 2—Income Tax

12 CSR 10-2.140 Partnership Filing Requirements

PURPOSE: This rule explains the circumstances under which a partnership return shall be filed and the general contents of that return.

(1) Any entity that is a partnership, as determined under Internal Revenue Code (IRC) section 761, which has a resident partner or any income derived from sources in this state shall file a properly completed return.

(2) The return shall be made using Missouri Department of Revenue Form MO-1065 Partnership Return of Income for the relevant tax year and shall be completed according to the instructions published by the Missouri Department of Revenue for such form. Each return shall have attached to it a copy of any federal Form 1065 U.S. Return of Partnership Income and all its schedules, including K-1, which have been or are being filed with the Internal Revenue Service for the same tax year.

(3) The return shall be filed on or before the fifteenth day of the fourth month following the close of each tax year. Tax year means a year or period which would be a tax year if the partnership were subject to tax under sections 143.011–143.996, RSMo.

(4) Notwithstanding any provision of this rule to the contrary, nothing in this rule shall be interpreted or construed as incorporating by reference any rule, regulation, standard, or guideline of a federal agency.

AUTHORITY: sections 143.091, 143.401, and 143.581, RSMo 2016. Original rule filed July 11, 1985, effective Dec. 26, 1985. Amended: Filed May 15, 2023, effective Dec. 30, 2023. Amended: Filed Aug. 18, 2025, effective Feb. 28, 2026.*

**Original authority: 143.091, RSMo 1972, amended 1989; 143.401, RSMo 1972; and 143.581, RSMo 1972.*