

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.

PUBLISHER'S NOTE: The secretary of state has determined that publication of the entire text of the material that is incorporated by reference as a portion of this rule would be unduly cumbersome or expensive. This material as incorporated by reference in this rule shall be maintained by the agency at its headquarters and shall be made available to the public for inspection and copying at no more than the actual cost of reproduction. This note applies only to the reference material. The entire text of the rule is printed here.

- (1) All partnerships, as defined in the Internal Revenue Code (IRC) section 761, which have a resident partner, or any income derived from sources in this state shall file a properly completed return. This return shall be filed regardless of whether the partnership has elected not to file for federal purposes pursuant to section 761 of the IRC.
- (2) The return shall be made using Missouri Department of Revenue Form MO-1065 Partnership Return of Income. Each return shall have attached to it a copy of federal Form 1065 U.S. Return of Partnership Income and all its schedules, including K-1.
- (3) An entity electing to be completely excluded from the partnership provisions of the IRC which has nonresident partners shall be required to file Form MO-1065 Partnership Return of Income containing only its name, address, and required signature and attach a copy of federal Form 1065 U.S. Return of Partnership Income and the statement required with that return for the first taxable year to which the exclusion applied.
- (4) An entity electing to be completely excluded from the partnership provision of the IRC shall not file if it has no nonresident partners.
- (5) The return shall be filed on or before the fifteenth day of the fourth month following the close of each taxable year. Taxable year means a year or period which would be a taxable year if the partnership were subject to tax under sections 143.011–143.996, RSMo.
- (6) The form MO-1065 Partnership Return of Income, dated May 5, 2023, is incorporated by reference and made a part of this rule as published by Missouri Department of Revenue, and available at www.dor.mo.gov or Harry S Truman State Office Building, 301 West High Street, Jefferson City, MO 65101. This rule does not incorporate any subsequent amendments or additions.
- (7) The federal Form 1065 U.S. Return of Partnership Income, dated May 5, 2023, is incorporated by reference and made a part of this rule as published by Missouri Department of Revenue, and available at www.dor.mo.gov or Harry S Truman State Office Building, 301 West

High Street, Jefferson City, MO 65101. This rule does not incorporate any subsequent amendments or additions.

*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.*

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