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MISSOURI DEPARTMENT OF REVENUE

Form **MO-2NR**

2025 Statement of Income Tax Payments For Nonresident Individual Partners or S Corporation Shareholders

25328010001

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

Partnership or S Corporation

Missouri Tax Identification Number

Federal Employer Identification Number

Name

Address (Include Apartment Number or Route Number)

City | State | ZIP Code –

Type of Entity: ☐ Partnership ☐ S Corporation ☐ Limited Liability Company (Treated as a Partnership)

Partner or Shareholder

Social Security Number - - | Name Control

First Name | M.I. | Last Name

Address (Include Apartment Number or Route Number)

City | State | ZIP Code –

1. Income Subject to Tax 1 . 00 | Department Use Only .

2. Missouri Income Tax Payment 2 . 00

Instructions

Only individual nonresident partners or S corporation shareholders are subject to withholding. Do not withhold for any partners or S corporation shareholders who are partnerships, corporations, trusts, or estates. Grantor trusts that file or can file in accordance with IRC Reg. Section 1.671.4(b) are considered individuals. **DO NOT** withhold for any partners or shareholders who include their Missouri income on a composite return.

Name Control—Enter the first four letters of the partner's/shareholder's last name. See examples below. (Please use all capital letters as shown.)
John Brown--BROW Juan DeJesus--DEJE Joan A. Lee--LEE Pedro Torres-Lopes---TORR Jean McCarty----MCCA John O'Neill---ONEI

Line 1: Income Subject to Tax: Enter the partner's or shareholder's share of Missouri source distributive income.
Line 2: Missouri Income Tax Payment: Enter the amount withheld for the non-resident partner or shareholder. The amount withheld is 4.7 percent (.047) of the amount on Line 1 or as determined by the Missouri withholding tax tables.

Form MO-2NR is to be given to each partner or shareholder who is subject to withholding. Issue Form MO-2NR, even if no tax is withheld or there is an exemption certificate on file. Do not issue a Form MO-2NR to a partner or shareholder who includes their Missouri income on a composite return.

Attach a copy of each Form MO-2NR to the Form MO-1NR. Partner or Shareholder - Keep a copy for your records.

Each nonresident partner or shareholder not included on a composite return should claim the payment made on Line 39 of his or her Missouri Income Tax Return **Form MO-1040**.

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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