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Form
MO-3NR

REVENUE
2021 Partnership or S Corporation Withholding
Exemption or Revocation Agreement



calendar year Jan. 1 - Dec. 31, 2021, o	n noodi j	`					,								
Revocation Indicator	Revocation Indicator		D	Department Use Only											
Partnership S Corporation		deral Emplo	yer Ide	er Identification Number					Missouri Tax Identification Number						
Business Name				Stree	et Addre	SS		'		•					
City	State	ZIP (	Code		E-mail A	Addres	SS								
Taxpayer Name								Soc	ial Sed	curity N	Numbe	er I I	1	1	
Street Address	Ci	ity					State	)		<u> </u>	<u> </u>	ZIP Co	de		
l,		as a pa	rtner o	or sh	areholo	der d	of the	e abo	ve na	amed	part	nershi	o or S	corp	orat
request to be exempt from Missouri income	tax withh	nolding o	n my N	Misso	uri dist	tribut	tive s	share	item(	s) red	ceive	d throu	ıgh thi	s parl	ner
or S corporation for the tax year 2021, and a	all subseq	uent tax	vears.	, until	I notify	the	Dep	artme	nt of	a cha	ange	in this	electio	n. By	sigr
this agreement, I agree to:			,,	, -	. ,		- 1				. 5			,	- 3
	accordar	nce with	the nr	rovici	one of	Sec	etion	1/13	<b>481</b>	RSM	lo a	nd ma	ka tim	alv n	avm
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Mail to: Taxation Division

P.O. Box 3815

Jefferson City, MO 65105-3815

Phone: (573) 751-1467 Fax: (573) 526-7939 TTY: (800) 735-2966



E-mail: income@dor.mo.gov

Visit dor.mo.gov/taxation/business/tax-types/partnership/ or additional information.

Ever served on active duty in the United States Armed Forces?

If yes, visit <u>dor.mo.gov/military/</u> to see the services and benefits we offer to all eligible military individuals. A list of all state agency resources and benefits can be found at <u>veteranbenefits.mo.gov/state-benefits/</u>.

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## 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's federal identification number, Missouri identification number (if applicable), 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 <u>Section 143.481, RSMo</u>, 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.

#### Where to File

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

Form MO-3NR (Revised 12-2021)