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Form **MO-NRP**

MISSOURI DEPARTMENT OF REVENUE

2025 Nonresident Partnership Form

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Complete this form only if the partnership has one or more nonresident partners and Missouri source income.

Business Name	Missouri Tax Identification Number	Federal Employer Identification Number
Nonresident Partner's Name		**Social Security Number**

Part 1 - Partnership's Distributive Share Items

Form MO-NRP, Part 1, Lines 1 - 13e correspond to Federal Form 1065, Federal Schedule(s) K and K-1.	(a) Federal Schedule K	(b) Missouri Source	(c) MO %	(d) Federal Schedule K-1	(e) Missouri Source
1. Ordinary business income (loss) from trade or business activities	00	00		00	00
2. Net rental real estate income (loss) from rental real estate activities	00	00		00	00
3c. Other net rental income (loss) from other rental activities	00	00		00	00
4a. Guaranteed payments for services	00	00		00	00
5. Total portfolio income (loss) total of Federal Form 1065, Schedules K & K-1, Lines 5-9a	00	00		00	00
10. Net section 1231 gain (loss) under section 1231 (other than due to casualty or theft)	00	00		00	00
11. Other income (loss) (attach schedule)	00	00		00	00
12. Section 179 deduction (attach schedule)	00	00		00	00
13. Total contributions (attach schedule) total of Federal Form 1065, Schedules K & K-1, Lines 13a and 13b	00	00		00	00
13e. Other deductions (attach schedule)	00	00		00	00

Part 2 - Share of Missouri Partnership Adjustment - Nonresident Partners

Form MO-NRP, Part 2, Column (a) corresponds to Form MO-1065, Partnership Adjustments section.	(a) Missouri Partnership Adjustment	(b) Missouri Source	(c) MO %	(d) Partner's Partnership Adjustment	(e) Missouri Source
Additions					
1. Net state and local income taxes deducted on Federal Form 1065.	00	00			
2. Net state and local bond interest (except Missouri)	00	00			
3. ❒ Partnership ❒ Fiduciary ❒ Other adjustments	00	00			
4. Food Pantry Contributions	00	00			
5. Total of Lines 1, 2, 3, and 4	00	00			
Subtractions					
6. Net interest from exempt federal obligations	00	00			
7. Amount of any state income tax refund included in federal ordinary income	00	00			
8. ❒ Partnership ❒ Fiduciary ❒ Other adjustments	00	00			
9. Missouri depreciation adjustment (See Section 143.121, RSMo.)	00	00			
10. Total of Lines 6, 7, 8, and 9	00	00			
11. Missouri partnership adjustment — Net Addition	00	00		00	00
12. Missouri partnership adjustment — Net Subtraction	00	00		00	00
13. Agriculture Disaster Relief	00	00		00	00

Part 3 - Allocation of Income and Deductions - Federal Form

Form MO-NRP, Part 3, Lines 1-8 of Column (a), correspond to Federal Form 1065, Lines 1-8.		(a) Total Federal Return	(b) Amount in Column (a) from Missouri Sources
1a. Gross receipts or sales $ 1b. Less returns and allowances $ Balance	1c	00	00
2. Cost of goods sold (Attach Federal Form 1125-A)	2	00	00
3. Gross profit (subtract Line 2 from Line 1c)	3	00	00
4. Ordinary income (loss) from other partnerships, estates, and trusts (attach schedule)	4	00	00
5. Net farm profit (loss) (attach Federal Form 1040, Schedule F)	5	00	00
6. Net gain (loss) (Federal Form 4797, Part II, Line 17)	6	00	00
7. Other income (loss) (attach schedule)	7	00	00
8. Total income (loss) (combine Lines 3 through 7)	8	00	00
9. Enter amount from Federal Form 1065, Page 1, Line 22	9	00	00
10. Enter amount from Federal Form 1065, Page 1, Line 10	10	00	00
11. Total expenses — subtract Line 10 from Line 9	11	00	00
12. Guaranteed payments and ordinary income (loss) — subtract Line 11 from Line 8 [Line 12 equals total of Federal Form 1065, Schedule K, Lines 1 and 4 and Form MO-NRP, Part 1, Column (a)]*	12	00	
13. Missouri sources — subtract Line 11 from Line 8	13		00

*Line 12 may not equal other lines in initial years of partnership due to organizational costs.

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Instructions

Form MO-NRP of the partnership return is provided to aid the partnership in computing the information required to be reported to each nonresident partner, and is required to be completed only when the partnership has (1) a nonresident partner, and (2) income from Missouri sources.

Form MO-NRP must be completed and a copy (or its information) supplied to the nonresident partner. An individual partner who is a nonresident of Missouri must report his or her share of the Missouri income indicated on Form MO-NRP and his or her Missouri source modifications on his or her Missouri Individual Income Tax Return (**Form MO-1040**), **Form MO-NRI**.

Nonresident Share of Missouri Source Items

The instructions for Parts 1 and 2 are based upon the nonresidents ratably sharing Missouri source income, deductions, and modifications. Attach a detailed explanation (including extracts from the partnership agreement) if a nonresident partner is allocated a disproportionate share. The explanation must include the nontax purposes and effects of the allocation methods.

Note: At the time the Department finalized their tax booklets, the Internal Revenue Service had not finalized the federal income tax forms.

Part 1

1. Nonresident Partner's Name. Copy the name from Federal Form 1065, Schedule K-1 for each nonresident. Omit Form MO-NRP if all partners are residents of Missouri. Use additional Forms MO-NRP if more than one nonresident partner.
2. Column (a) — Copy amounts from Federal Form 1065, Schedule K. Form MO-NRP, Part 1, Column (a), Lines 1 through 13e are derived from the corresponding lines of Federal Form 1065, Federal Schedule K.
3. Columns (b) and (c) — Each amount in Column (a) must be analyzed to determine whether it is derived from Missouri sources. See instructions on Missouri source income. Enter both the Missouri amount in Column (b) and the Missouri percentage in Column (c). Column (c) is determined by dividing Column (b) by Column (a).
4. Column (d) — Copy amounts from Federal Form 1065, Schedule K-1 for each nonresident partner.
5. Column (e) — Enter in Column (e) the portion of the amount in Column (d) that is derived from Missouri sources. Generally, this is determined by multiplying each partner's Column (d) amount by the percent in Column (c). Attach a detailed explanation if any other method is used.
6. Example: Assume $20,000 income from a business deriving $16,000 (80%) from Missouri and a single 60% nonresident partner. Columns will appear: (a) $20,000, (b) $16,000, (c) 80%, (d) $12,000, and (e) $9,600.

Part 2

1. Column (a) — Copy amounts from **Form MO-1065**, Partnership Adjustments section. Omit Form MO-NRP, Part 2 if you are not required to complete Form MO-1065, Partnership Adjustment section and Allocation of Missouri Partnership Adjustment to Partners section.
2. Column (b) — Indicate the portion of each amount in Column (a) that is related to items in Partnership Adjustment section, Column (b), Missouri Source Amounts. Total the column.
3. Column (c) — Divide amount in Column (b) by amount in Column (a). Enter percentage in Column (c).
4. Column (d) — Copy amount of each nonresident partner's partnership adjustment from Form MO-1065, Allocation of Missouri Partnership Adjustment to Partners section, Column 5 Column (d) and Column 6.
5. Column (e) — Enter in Column (e) the portion of the amount in Column (d) that is derived from Missouri sources. Generally, this is determined by multiplying each partner's Column (d) amount by the percent in Column (c). Attach a detailed explanation if any other method is used.

Part 3

Items of partnership income, gain, loss, and deduction that enter into a nonresident's federal adjusted gross income must be analyzed to determine, if part or all is from Missouri sources. These include amounts attributable to the ownership or disposition of any Missouri property and business income that is attributable to Missouri sources. Whether nonbusiness income is attributable to Missouri sources is often determined by whether the property sold or producing income is located in Missouri.

Business or ordinary income is wholly attributable to Missouri, if the business is only carried on in Missouri. If not carried on only in Missouri, the income must be divided between Missouri and other states. Part 3, Allocation of Income and Deductions, is provided for use if accompanying records clearly reflect income from Missouri sources. Part 3, Line 13, indicates the Missouri source amount that is equal to the total of Part 1, Lines 1 and 5, Column (b). The Missouri percentage is then computed and entered in Part 1, Column (c).

When Part 3 is not applicable, all business income should be apportioned by using Method Two A Receipts Factor Apportionment. The apportionment factor percentage from Form MO-MSS, Part 1, Line 3 is entered on Form MO-NRP, Column (c). Line 1, Column (b) is computed by multiplying the percentage in Column (c) by the amounts in Column (a). The percentage is also entered on other lines in Column (c) if the items are integral parts of the business.

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Federal Privacy Notice

The Federal Privacy Act requires the Missouri Department of Revenue (department) to inform taxpayers of the department's legal authority for requesting identifying information, including social security numbers, and to explain why the information is needed and how the information will be used.

Chapter 143 of the Missouri Revised Statutes authorizes the department to request information necessary to carry out the tax laws of the state of Missouri. Federal law 42 U.S.C. 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 to exchange tax information with the Internal Revenue Service, other states, and the Multistate Tax Commission (Chapters **32** and 143, RSMo). In addition, statutorily provided non-tax uses are: (1) to provide information to the Department of Higher Education with respect to applicants for financial assistance under **Chapter 173, RSMo** and (2) to offset refunds against amounts due to a state agency by a person or entity (Chapter 143, RSMo). Information furnished to other agencies or persons shall be used solely for the purpose of administering tax laws or the specific laws administered by the person having the statutory right to obtain it as indicated above. (For the department's authority to prescribe forms and to require furnishing of social security numbers, see Chapters **135**, 143, and **144,** RSMo.)

You are required to provide your social security number on your tax return. Failure to provide your social security number or providing a false social security number may result in criminal action against you.

Mail to: Taxation Division
P.O. Box 3000
Jefferson City, MO 65105-3000

Phone: (573) 751-1467
Fax: (573) 522-1762

E-mail: income@dor.mo.gov

Visit **dor.mo.gov/taxation/business/tax-types/partnership/** for 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/**.

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