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Form **MO-NRS**

MISSOURI DEPARTMENT OF REVENUE

S-Corporation Nonresident Form

Attachment Sequence No. 1120S-01

Department Use Only (MM/DD/YY)

Reporting Period (MM/DD/YY)

Complete this form for each nonresident shareholder who has Missouri source income. Each item shown in Parts 1 and 2, Columns (d) and (e) should be entered on the appropriate lines of **Form MO-NRI** of each nonresident shareholder.

Corporation Name

Missouri Tax I.D. Number

14108010001

Charter Number

Federal Employer I.D. Number

Nonresident Shareholder's Name

Social Security Number

S-Corporation's Distributive Share Items - Part 1

	(a) Federal Schedule K	(b) Missouri Source	(c) MO-MSS %	(d) Federal Schedule K-1	(e) Missouri Source
1. Ordinary business income (loss)	00	00	.	00	00
2. Net rental real estate income (loss)	00	00	.	00	00
3. Other net rental income (loss) (Federal Schedule K-1, Line 3)	00	00	.	00	00
4. Interest income	00	00	.	00	00
5a. Ordinary dividends	00	00	.	00	00
5b. Qualified dividends	00	00	.	00	00
6. Royalties	00	00	.	00	00
7. Net short-term capital gain (loss)	00	00	.	00	00
8a. Net long-term capital gain (loss)	00	00	.	00	00
8b. Collectibles (28%) gain (loss)	00	00	.	00	00
8c. Unrecaptured section 1250 gain	00	00	.	00	00
9. Net section 1231 gain (loss)	00	00	.	00	00
10. Other income (loss)	00	00	.	00	00
11. Section 179 deduction	00	00	.	00	00
12a. Cash charitable contribution	00	00	.	00	00
12b. Noncash charitable contributions	00	00	.	00	00
12c. Investment interest expense	00	00	.	00	00
12d. Section 59 (e)(2) expenditures	00	00	.	00	00
12e. Other deductions	00	00	.	00	00

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Share of Missouri S-Corporation Adjustment - Nonresident Shareholders - Part 2

The lines below and Column (a) correspond to the lines on Form MO-1120S.	(a) Missouri S-Corporation Adjustment	(b) Missouri Source	(c) MO-MSS %	(d) Shareholder's S-Corporation Adjustment	(e) Missouri Source
Additions					
1. Net state and local income taxes deducted on Federal Form 1120S	00	00	.		
2. Net state and local bond interest (except Missouri)	00	00	.		
3. ☐ Partnership ☐ Fiduciary ☐ Other adjustments	00	00	.		
4. Donations claimed for the Food Pantry Tax Credit that were deducted from federal taxable income, Section 135.647, RSMo	00	00	.		
5. Total of Lines 1 through 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. Federally taxable — Missouri exempt obligations	00	00	.		
9. ☐ Partnership ☐ Fiduciary ☐ Other adjustments ☐ Build America and Recovery Zone Bond Interest ☐ Missouri Public-Private Transportation Act	00	00	.		
10. Missouri depreciation basis adjustment (Section 143.121.3(7), RSMo)	00	00	.		
11. Depreciation recovery on qualified property that is sold (Section 143.121.3(9), RSMo)	00	00	.		
12. Total of Lines 6 through 11	00	00	.		
13. Missouri S-Corporation adjustment — Net Addition	00	00	.	00	00
14. Missouri S-Corporation adjustment — Net Subtraction	00	00	.	00	00
15. Agriculture Disaster Relief (Section 143.121.3(10), RSMo)	00	00	.	00	00

Attach to Form MO-1120S and mail to the Missouri Department of Revenue.

Refund or No Amount Due:
P.O. Box 336
Jefferson City, MO 65105-0336

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Instructions

Form MO-NRS must be completed and a copy (or its information) supplied to the nonresident shareholder when the S-Corporation has: (1) a nonresident shareholder; and (2) the S-Corporation has income from Missouri sources. Do not complete the Form MO-NRS, if all shareholders are Missouri residents.

The nonresident shareholder must report their share of the Missouri income and Missouri source modifications indicated on Form MO-NRS on **Form MO-1040** and **Form MO-NRI**.

Any questions concerning the Form MO-1040 or Form MO-NRI should be directed to Individual Income Tax at (573) 751-3505. Any questions concerning Subchapter S-Corporation distribution withholding or shareholder composite returns should be directed to: Department of Revenue, Taxation Division, P.O. Box 2200, Jefferson City, MO 65105-2200 or call (573) 751-1467.

Part 1 — S-Corporation's Distributive Share Items

1. Enter nonresident shareholder's name and Social Security Number from Federal Form 1120S, Schedule K-1, for each nonresident. Enter the corporation's Federal Employer Identification Number. Complete a separate Form MO-NRS for each nonresident shareholder.
2. Column (a): Enter the amount from Federal Form 1120S, Schedule K. Note that the Form MO-NRS, Part 1, line numbers and items match the Federal Form 1120S, Schedules K and K-1.
3. Column (b): Multiply the amount in Column (a) by the percent in Column (c) and enter in Column (b).
4. Column (c): Enter the percent from Form MO-MSS, Line 3. If all or part of the corresponding distributive share item in Column (a) is non-apportionable income, follow the steps for the treatment of nonapportionable income given on Form MO-MSS in order to calculate the appropriate percentage.
5. Column (d): Enter the amount from Federal Form 1120S, Schedule K-1 for each nonresident shareholder.
6. Column (e): Multiply the amount in Column (d) times the percent in Column (c).

Note: The items from Form MO-NRS, Part 1, Column (e), that are to be income or losses should be entered on the Form MO-NRI, as Missouri source income. These amounts must be adjusted by any capital gain or passive loss limitation as required.

Part 2 — Share of Missouri - S-Corporation Adjustment - Nonresident Shareholders

Do not complete Part 2 of Form MO-NRS if the "Missouri S-Corporation Adjustment" and the "Allocation of Missouri S-Corporation Adjustment to Shareholders" on **Form MO-1120S** were not completed.

1. Column (a): Copy amounts from MO-1120S, Lines 1a–15.
2. Columns (b) and (c): Amounts in Column (a) must be analyzed to determine whether all or part of each amount is from Missouri sources. See instructions for Form MO-MSS.
3. Column (d): Copy amount of each nonresident shareholder's S-Corporation adjustment from Form MO-1120S, Page 3, Column 5.
4. Column (e): Enter in Column (e) the portion of the amount in Column (d) that is from Missouri sources. Generally, this is determined by multiplying each shareholder's Column (d) amount by the percent in Column (c). Attach a detailed explanation, if any other method is used.

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]. In addition, information may be disclosed to the public regarding the name of a tax credit recipient and the amount issued to such recipient (**Chapter 135, RSMo**). (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.

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