



MISSOURI DEPARTMENT OF REVENUE  
NONRESIDENT PARTNERSHIP FORM

2012  
FORM  
MO-NRP  
(REV. 11-2012)

COMPLETE THIS FORM ONLY IF THE PARTNERSHIP HAS ONE OR MORE NONRESIDENT PARTNERS AND MISSOURI SOURCE INCOME.

BUSINESS NAME	MISSOURI I.D. NUMBER	FEDERAL I.D. NUMBER
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NONRESIDENT PARTNER'S NAME	SOCIAL SECURITY NUMBER
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PART 1 — PARTNERSHIP'S DISTRIBUTIVE SHARE ITEMS	MISSOURI SOURCE				
	(a)	(b)	(c)	(d)	(e)
	FEDERAL SCHEDULE K	AMOUNT	MO %	FEDERAL SCHEDULE K-1	MISSOURI SOURCE
1. Ordinary income (loss) from trade or business activities.....	00	00		00	00
2. Net income (loss) from rental real estate activities.....	00	00		00	00
3c. Net income (loss) from other rental activities.....	00	00		00	00
4. Guaranteed payments to partners.....	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 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 expense deduction (attach schedule).....	00	00		00	00
13a. Charitable contributions (attach schedule).....	00	00		00	00
13d. Other deductions (attach schedule).....	00	00		00	00

PART 2 — SHARE OF MISSOURI PARTNERSHIP ADJUSTMENT — NONRESIDENT PARTNERS

	(a)	(b)	(c)	(d)	(e)
The Lines below and Column (a) are the same as Form MO-1065, Part 1.	MISSOURI PARTNERSHIP ADJUSTMENT	MISSOURI SOURCE	MO %	PARTNER'S PARTNERSHIP ADJUSTMENT	MISSOURI SOURCE
<b>ADDITIONS</b>					
3. Net state and local income taxes deducted on Federal Form 1065.....	00	00			
6. Net state and local bond interest (except Missouri).....	00	00			
7. <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary <input type="checkbox"/> Other adjustments.....	00	00			
8. Food Pantry Contributions.....	00	00			
9. Total of Lines 3, 6, 7, and 8.....	00	00			
<b>SUBTRACTIONS</b>					
12. Net interest from exempt federal obligations.....	00	00			
13. Amount of any state income tax refund included in federal ordinary income.....	00	00			
14. <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary <input type="checkbox"/> Other adjustments.....	00	00			
15. Missouri depreciation adjustment (See Section 143.121, RSMo.).....	00	00			
16. Total of Lines 12, 13, 14, and 15.....	00	00			
17. Missouri partnership adjustment — <b>NET ADDITION</b> .....	00	00		00	00
18. Missouri partnership adjustment — <b>NET SUBTRACTION</b> .....	00	00		00	00

PART 3 — ALLOCATION OF INCOME AND DEDUCTIONS — FEDERAL FORM

		(a) TOTAL FEDERAL RETURN	(b) AMOUNT IN COLUMN (a) FROM MISSOURI SOURCES
Lines 1 to 8 [Column (a)] correspond to Federal Form 1065, Lines 1 to 8.			
1a. Gross receipts or sales \$ <input type="text"/> 1b. Less returns and allowances \$ <input type="text"/> Balance.....	1c	00	00
2. Cost of goods sold (Federal Form 1065, Schedule A, Line 8).....	2	00	00
3. Gross profit (subtract Line 2 from Line 1c).....	3	00	00
4. Ordinary income (loss) from other partnerships and fiduciaries (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 21.....	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	00
13. Missouri sources — subtract Line 11 from Line 8.....	13		00

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

# Form MO-NRP

## Nonresident Partnership Form

### 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) the partnership has 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.

## Part 1

### Partnership's Distributive Share Items

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 pages if more than one nonresident partner.
2. Column (a) — Copy amounts from Federal Form 1065, Schedule K. The line numbers and items on Part 1 should agree with those on attached Federal Form 1065, Schedule K and K-1.
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.

### 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

## Part 2

### Share of Missouri Partnership Adjustment Nonresident Partners

1. Column (a) — Copy amounts from Form MO-1065, Part 1. Omit Form MO-NRP, Part 2 if you are not required to complete Form MO-1065, Parts 1 and 2.
2. Column (b) — Indicate the portion of each amount in Column (a) that is related to items in Part 1, 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, Part 2, Column 5.
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

### Allocation of Income and Deductions — Federal Form

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 the Multistate Tax Compact three factor apportionment method. The three factors are: (1) Property, (2) Payroll and (3) Sales. Complete Form MO-MSS, Part 2, Lines 1 through 4 and attach to Form MO-1065. The percentage is the average of three factors, only if all three factors are applicable. The apportionment factor percentage from Form MO-MSS, Part 2, Line 4 is entered on Form MO-NRP, Part 1, Line 1, 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.