



Missouri Department of Revenue
**2018 Statement of Income Tax Payments For
 Nonresident Individual Partners or S Corporation Shareholders**



18328010001

For calendar year 2018 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

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Name Control

First Name

M.I.

Last Name

Address (Include Apartment Number or Route Number)

City

State

ZIP Code

1. Income Subject to Tax

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Department Use Only

2. Missouri Income Tax Payment

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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 5.9 percent (.059) 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 37 of his or her Missouri Income Tax Return [Form MO-1040](#).