
Type of Entity Filing This Return

Check the box indicating whether you are a partnership, S corporation, or limited liability company treated as a partnership.

Filing Under Extension

Check this box if you are filing under an extension. You may file this return under an extension only if you are filing your Form MO-1065, Partnership Return of Income, or Form MO-1120S, S Corporation Income Tax Return, under an extension.

Line 1

Number of Forms MO-2NR, Statement of Income Tax Payments for Nonresident Individual Partners or S Corporation Shareholders Enclosed — Fill in the total number of Forms MO-2NR issued to nonresident partners or shareholders. You are required to include a copy of each Form MO-2NR issued.

Line 2

Missouri Income Tax Withheld — Enter the total amount of Missouri income tax you withheld from the nonresident partners or shareholders. This is the amount to be remitted.

Make your check payable to: Missouri Department of Revenue

Mail to: Missouri Department of Revenue
P.O. Box 555
Jefferson City, MO 65105-0555

Line-by-line instructions for Form MO-2NR, Statement of Income Tax Payments for Nonresident Individual Partners or S Corporation Shareholders.

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.

Line 4

Type of Entity — Check the appropriate box to indicate whether you are filing for a partnership, an S corporation, or limited liability company treated as a partnership.

Line 7

Income Subject to Withholding — Enter the partner's or shareholder's share of Missouri source distributive income.

Line 8

Missouri Income Tax Withheld — Enter the amount withheld for the non-resident partner or shareholder. The amount withheld is 6 percent (.06) of the amount on Line 7 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 because of an exemption certificate. Do not issue a Form MO-2NR to a partner or shareholder who includes their Missouri income on a composite return.

Attach copies of each Form MO-2NR to the Form MO-1NR, Income Tax Payments for Nonresident Individual Partners or S Corporation Shareholders.

Each nonresident partner or shareholder not included on a composite return should claim the payment made on Line 34 of his or her Form MO-1040, Missouri Individual Income Tax Return.

NOTE: If you have technical questions regarding the withholding or reporting requirements, contact the Taxation Division at (573) 751-1467.

If you have questions regarding completion of the forms, contact the Department at (573) 751-5862.

Speech and hearing impaired may reach a voice user through the Dual Party Relay Service at (800) 735-2966 or fax (573) 526-1881.