

MISSOURI DEPARTMENT OF REVENUE PARTNERSHIP RETURN OF INCOME



TOT THE YEAR JANUARY 1 - DECEMBER 3. 2005, OR ISCU, YEAR EEGINNIKG 200, AND ENDING 20 JAMENDED RETURN INALE, RETURN INALE, ADDRESS, FEIN CHANGE COMPOSITE MARKEN DE GREEN OR USE ON USE ON USE NARGEN DO GREET MODEL NEL NUMBER MODEL NEL NUMBER INFORMATION FOR FILMO INFORMATION FOR FILMS MODEL NEL NUMBER MODEL NEL NUMBER Pages dock have pathwering have ANY nonseduer pathwering USES IN USES, complete Patts 1 and 2 balow. Pages dock have pathwering have ANY nonseduer pathwering USES IN USES, complete Patts 1 and 2 balow. Pages dock have pathwering have ANY nonseduer pathwering USES IN USES, complete Patts 1 and 2 balow. Pages dock have pathwering have ANY nonseduer pathwering USES, complete Patts 1 and 2 balow. Intel and 1 balowsket have pathwering have ANY nonseduer pathwering Pages dock have balow balowsket have pathwering have ANY nonseduer pathwering Intel and 1 balowsket have pathwering have ANY nonseduer pathwering IN USES, complete Patts 1 and 2 balow. Part and Line Donot make dock dock and pathwering have ANY nonseduer pathwering Intel and 1 balowsket have and have have have have have have have have	PARTNERSHIP RE	TURN OF I	NCOME		MO-	1065					
Display Dom USE ONLY INFORMATION FOR FILING Instant 5.7 code INFORMATION FOR FILING 1. Does the partnership have ANY Missouri modifications? YES NO. INFORMATION FOR FILING 2. Does the partnership have ANY Missouri modifications? YES NO. If YES, complete Parts 1 and 2 below. Diving taxed as partnership bing taxed as partnership taxed as partnership have ANY Missouri modifications? YES, complete Parts 1 and 2 below. James at Limited Lability Company I. Does the partnership have ANY Missouri modifications? YES, complete Parts 1 and 2 below. James at Limited Lability Company I. Does the partnership have ANY Missouri modifications? If YES, complete Parts 1 and 2 below. James at Limited Lability Company I. Does the partnership have ANY Missouri modifications? If YES, complete Parts 1 and 2 below. James at Limited Lability Company I. Does the partnership have ANY Missouri modifications? If YES, complete Parts 1 and 2 below. James at Limited Lability Company I. Does the partnership have ANY Missouri modifications? If YES, complete Partnership have ANY Missouri modifications? James at Limited Lability Company I. Addition of the partnership have ANY Missouri modifications? If YES, complete Partnership have ANY Missouri modifications? James At Missouri partnership have ANY Miss	FOR THE YEAR JANUARY 1 - DECEMBER 31, 2005, OR FISCAL YEAR BEGINNING							005, AND END	ING		20
multicer we strict: used/multicer multicer we strict: used/multicer multicer we strict: used/multicer multicer we strict: used/multicer inty out an unit we strict: us	AMENDED RETURN FINA	L RETURN	NAME, AD	DRESS	S, FEIN CH	IANGE	CO	MPOSITE			
NUMBER MORE MORE INVERSE VES NO If Yes, and a Limited Liability Company, I. Does the partnership have ANY Missouri modifications? YES NO If Yes, and a Limited Liability Company, I. Does the partnership have ANY Missouri modifications? YES NO If Yes, and a Limited Liability Company, I. Does the partnership have ANY more sident partners? YES NO If Yes, and a Limited Liability Company, I. Does the partnership have ANY more sident partners? YES NO If YES, complete Parts I and 2 below. APRT 1 — MISSOURI PARTNERSHIP ADJUST NEMT Additions (attach detailed explanation of each item) 1 00 2 100 2 100 2 100 2 100 1 00 1 00 1 00 1 00 1 1 00 1 1 00 1 1 00 1 1 00 1 1 00 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	BUSINESS NAME								DO	R USE	
CHY ON TOWN, STATE 2P COCE											
INFORMATION FOR FILING Invoid as a partnership, lavo day a partnership have ANY horsesident partners? YES NO If YES, complete Form MONPRP. Laboration of a can here in the partnership have ANY nonresident partners? YES NO If YES, complete Form MONPRP. Additions (attack as partnership) a lavo day nonresident partners? YES NO If YES, complete Form MONPRP. Additions (attack daste day compared by a structure complete form MONPRP. Additions (attack daste day compared by a structure complete form MONPRP. Additions (attack daste day compared by a structure complete form MONPRP. Additions (attack daste day compared by a structure complete form MONPRP. 1	NUMBER AND STREET								MISSOU	RI I.D. NUMBER	
INFORMATION FOR FILING I. Does the pathership have ANY Missouri modifications? YES NO If YES, complete Form MONNPP, Journal of the pathership have ANY moresidem pathers? Upto are a Linked Liability Company, Link and the pathership have ANY moresidem pathers? YES NO If YES, complete Form MONNPP, JOURT MON The MONNPP, Moresidem mored of the AMA Altaba case of Federal Form 155 and affet schedule, K1, septices, and null PART 1 — MISSOURI PARTNERSHIP ADJUSTMENT Additions (attabace case) and schedule (x) and schedule (x), septices, and null 1 00 2. Less: Kinaso City and St. Louis emings taxes 2 000 2 00 3. Net (subtract Line 2 from Line 1) 3 00 0 0 4. State and local locard interest (scoopt Missouri) 6 000 0 0 5. Less: related express (onth Tiles than 5000) 5 000 0 0 6. Missouri depreciation adjustment (See Section 143.121, RSM.) 8 000 0 0 10. Total of Lines 3, 6, 7, 8, and 9. 10 000 12 000 0 0 11. Interest from exempt federal obligations . 11 000 12 000 13 000 12. Costs: related exepresse (onth Tiles than 5000) 113									1		
Type: and Limited Limiting Company 1. Does the partnership have ANY Messouri modifications? YES No If YES, complete Parts 1 and 2 below. please check here.	CITY OR TOWN, STATE, ZIP CODE								FEDERA	L I.D. NUMBER	
Type: and Limited Limiting Company 1. Does the partnership have ANY Messouri modifications? YES No If YES, complete Parts 1 and 2 below. please check here.											
Debring taxed as a partnersing. Des the partnersing have AVY nonresident partners? VES. Complete Form MO-NPP. More 14 to build because, box or outgoing envisored of them. Mach a copy of Faderel Form 1066 and a list schedules. Incuding Schedule 4.1, and head. PART 11 — MISSOURI PARTNERSHIP ADJUSTMENT Additions (attach dealind explanation of each item) 1 00											
please theck here. In Loy College and particulates and non-section to an upper feedual control (20 and all colleges), nodeling Strukter (1, agriteken, and mail. PART 1 — MISSOURI PARTNERSHIP ADUSTMENT Additions (fatch detailed explanation of each item) 1 000 1. State and local income taxes deduced on Federal Form 1065 1 000 2. Less: Kanase City and St. Louis emining taxes and motion of each item 3 000 3. State and local income taxes deduced on Federal Form 1065 1 000 3 000 4. State and local bond interest (except Missouri) 4 000 6 000 5. Less: related expenses (mill itels sthan \$500) 6 000 6 000 6. Not (subtract line 5 from line 4) 7 0000 8 000 10. Total of Lines 3, 6, 7, 8, and 9 10 000 11 000 11. Interest time expent federal dilgations 11 000 12 000 11. Interest time expent deviced bidgations 11 000 13 000 10. Total of Lines 3, 6, 7, 8, and 9 0. 13 000 14 000 1	If you are a Limited Liability Company,	1. Does the partn	ership have AN	Y Misso	ouri modifica	ations?	🗆 YES	□ NO I	YES, o	complete Parts 1	and 2 below.
PART 1 — MISSOURI PATTNERSHIP ADJUSTMENT Additions (attach detailed explanation of each item) 1 1 00 2 00 2 3 00 3 4. State and local noome taxes doubled on Federal form 1065 1 100 2 00 3 3. Net (subtract Line 2 from Line 1) 4 00 5. Eless related expenses (omit If less than 500) 6 00 6. Net (subtract Line 5 from Line 4) 7 00 7. Partnership Ficulary Other adjustments (list) 7 8. Missouri depreciation adjustment (See Section 143.121, RSMo.) 8 00 10. Total of Lines 3, 67, 8, and 9 10 00 11. Interest from exempt federal obligations 11 10 00 12. Less: related expenses (omit I less than 500) 12 00 13 00 14. Anount of any state income tax refuring loss (See Section 143.121, RSMo.) 16 10 00 13. Net (subtract Line 12 from Line 11) 13 00 14 00 15 00 15. Pathereship IF Icluarday Other adjustment (2. Does the partn	ership have AN	Y nonre	sident partr	ners?	□ YES	□ NO I	YES, o	complete Form N	IO-NRP.
Additions (attach detailed explanation of each item) 1 1 00 1. State and local income taxes deducted on Federal Form 1065 1 00 2. Less: Knass City and St. Lovins Form Line 1) 3 00 4. State and local boor timered (except Missouri) 4 00 5. Less: related expenses (ornit if less than \$500) 6 00 7. □ Pathership □ Flockiary □ Other adjustments (list	please check here.	NOTE: If NO to both que	stions, do not comple	ete remaino	der of return. At	tach a copy of F	Federal Form 10	065 and all its sch	edules, inc	cluding Schedule K-1,	sign below, and mai
1. State and local income taxes deducted on Federal Form 1065 1 00 2. Less: Kansas Oily and SL Louis earnings taxes 2 000 3. Net (subtract line 2 from line 1) 3 00 4. State and local born line state (ancep Missouri) 4 00 5. Less: related appenses (omit Hess than \$500) 6 00 6. Net (subtract line 5 from line 4) 7 00 7. Data (state and local born line 4) 7 00 8. Missouri depreciation adjustment (See Section 143.121, RSMo.) 9 00 9. Not operating loss (See Section 143.121, QM, RSMo.) 9 00 10. Total of lines 3, 6, 7, 8, and 9. 10 00 Subtractions (statach explanation of each item) 12 00 11. Interest from sevent (Idea openase) (omit Hess than \$500) 12 00 12. Less: related expenses (omit Hess than \$500) 15 00 13. Not (subtract line 1) 13 00 14. Amount of systate income averterial included in federal ordinary income 14 00 15. 000 15 00 17 10 16. Missouri partnership adjustment — NET ADDTION — excess line 17 overu line 17. 18 00	PART 1 — MISSOURI PARTNERS	<u>SHIP ADJUSTI</u>	MENT								
2 00 3 00 3. Net (subtract Line 2 from Line 1) 3 00 4. State and call bord interests (except Missouri) 4 00 5. Less: related expenses (omit if less than \$500) 5 00 6. Not (subtract Line 2 from Line 4) 6 00 7. □ Partnership Fiduciary 0 Other adjustments (list) 7 000 8. Missouri depreciation adjustment (See Section 143.121, RSMo.) 8 000 9 000 10. Total of Lines 3, 6, 7, 8, and 9 000 9 000 9 000 Subtractions (attach explanation of each item) 11 000 10 10 000 11. Interest from exempt lederal obligations 11 000 11 000 14 000 12. Less: related expenses (omit if less than \$500) 12 000 15 16 000 13. Net (subtract line 1) 11 000 14 000 14 000 14. Moount of any state income tax relund included in federal ordinary income 14 000 16 000 16. Missouri deprecistation adjustment (See Sectint 143.121, RSMo.)	Additions (attach detailed explanation of	of each item)									
3. Net (subtract line 2 from line 1). 3 00 4. State and local bond interest (except Missum) 4 00 5. Less: related expenses (ontil f less than \$500) 5 00 6. Net (subtract line 5 from line 4) 7 000 7. Pathmenship Fildciary Other adjustments (list) 7 000 8. Missouri depreciation adjustment (See Section 143.121, RSMo.) 9 000 9. Not operating loss (See Section 143.121, RSMo.) 9 000 10. Total of Lines 3, 6, 7, 8, and 9 10 000 Subtractions (attack expenses (ontil f less than \$500) 11 000 11. Interest from exempt federal obligations 11 000 12. Less: related expenses (ontil f less than \$500) 12 000 13. Net (subtract line 12 from Line 11) 13 000 14. Amount of any state income tax refund included in federal ordinary income 14 00 15. Pathmenship = Flduciary Other adjustments (list											
4 00 5 00 6 00 6 00 7 00 8 00 9 00 8 00 9 00 9 00 9 00 9 00 10 00 10 00 11 00 12 00 13 00 14 00 15 12 00 16 00 17 00 10 00 10 00 11 00 12 00 13 00 14 00 15 00 16 00 17 00 18 00 19 00 10 00 11 00 12 00 13 00 14 00	2. Less: Kansas City and St. Louis earn	ings taxes			2						
6 00 7 Partnership Fiduciary 0 Other adjustments (list 00 8 00 0 Net operating loss (See Section 143.121, RSMo.) 8 00 9 000 10 Total of Lines 3, 6, 7, 8, and 9 9 000 10. Total of Lines 3, 6, 7, 8, and 9 11 000 10 000 12. Less: related expenses (omit if less than \$500) 12 000 14 000 13. Net (subtract line 12 from line 11) 14 000 15 000 14. Anount of any state income tax refund included in federal ordinary income 14 000 15 000 15. Partnership Fiduciary Other adjustment (See Section 143.121, RSMo.) 16 000 16. Missouri partnership adjustment — NET ADDITION — excess Line 17 or or line 10 19 000 18. Missouri partnership adjustment — NET SUBTRACTION — excess Line 17 or or line 10 19 000 19. Missouri partnership adjustment — NET ADDITION — excess Line 10 over Line 17 19 000 19. Missouri partnership adjustment — NET ADDITION — excess Line 10 over Line 10 19 000 10. Missouri partnership adjustment — NET ADDITION — excess Lin								<u>.</u>	3		00
6 00 7 Partnership Fiduciary 0 Other adjustments (list 00 8 00 0 Net operating loss (See Section 143.121, RSMo.) 8 00 9 000 10 Total of Lines 3, 6, 7, 8, and 9 9 000 10. Total of Lines 3, 6, 7, 8, and 9 11 000 10 000 12. Less: related expenses (omit if less than \$500) 12 000 14 000 13. Net (subtract line 12 from line 11) 14 000 15 000 14. Anount of any state income tax refund included in federal ordinary income 14 000 15 000 15. Partnership Fiduciary Other adjustment (See Section 143.121, RSMo.) 16 000 16. Missouri partnership adjustment — NET ADDITION — excess Line 17 or or line 10 19 000 18. Missouri partnership adjustment — NET SUBTRACTION — excess Line 17 or or line 10 19 000 19. Missouri partnership adjustment — NET ADDITION — excess Line 10 over Line 17 19 000 19. Missouri partnership adjustment — NET ADDITION — excess Line 10 over Line 10 19 000 10. Missouri partnership adjustment — NET ADDITION — excess Lin	4. State and local bond interest (except	Missouri)			4						
7 000 8. Missouri depreciation adjustment (See Section 143.121, RSMo.) 9 000 9. Net operating loss (See Section 143.121, RSMo.) 9 000 10. Total of Lines 3, 6, 7, 8, and 9. 10 00 Subtractions (attach explanation of each item) 11 000 11. Interest from exempt federal obligations 11 000 12. Less: related expenses (omit if less than \$500) 12 000 13. Net (subtract Line 12 from Line 11) 13 000 14. Amount of any state income tax refund included in federal ordinary income 14 000 16. Missouri depreciation adjustment (See Section 143.121, RSMo.) 16 000 17. Total of Lines 13, 41, 5, and 16 17 000 18. Missouri pathership adjustment - NET ADDITION - excess Line 10 over Line 17 18 000 19. Missouri pathership adjustment - NET ADDITION - excess Line 10 over Line 17 19 000 19. Missouri pathership adjustment - NET ADDITION - excess Line 10 over Line 17 19 000 19. Missouri pathership adjustment - NET ADDITION - excess Line 10 over Line 17 19 000 19. Missouri pathership adjustment Net Bustraction - excess Line 10 over Line 17 19 000 <								,			
8. Missouri depreciation adjustment (See Section 143.121, RSMo.) 8 00 9. Net operating loss (See Section 143.121, 2(d), RSMo.) 9 00 10. Total of Liners 3, 6, 7, 8, and 9. 10 00 Subtractions (attach explanation of each item) 11 00 10 00 11. Interest from exempt federal obligations 11 00 11 00 12 00 13 00 12. Less: related expenses (on it if less than \$500) 12 00 14 00 15 0 14 00 16 00 14 00 16 00 16 00 16 00 16 00 17 10 00 18 00 18 00 18 00 18 00 19 00 18 00 19 00 19 00 19 00 19 00 19 10 <	6. Net (subtract Line 5 from Line 4)								6		
9. Net operating loss (See Section 143.121.2(d), RSMo.) 9 00 10. Total of Lines 3, 6, 7, 8, and 9 0 00 Subtractions (attach explanation of each item) 11 00 11. Interest from exempt federal obligations 11 00 12. Less: related expenses (omit if less than 5500) 12 00 13. Net (subtract Line 12 from Line 11) 13 00 14. Amount of any state income tax refund included in federal ordinary income 14 00 15. Dartmership Fiduciary Other adjustments (list) 15 00 16. Missouri depreciation adjustment — NET ADDITION — excess Line 10 over Line 17 18 00 0 19. ODD 00 19 00 0 19. Missouri partnership adjustment — NET ADDITION — excess Line 10 over Line 10 19 00 19. Missouri partnership adjustment — NET SUBTRACTION — excess Line 17 over Line 10 19 00 10. Missouri partnership adjustment Fill F DART 1 INDICATES A PARTNERSHIP ADJUSTMENT BAORL SCURTY NUMBER SOAL SECURTY NUMBER 10. Missouri partnership adjustment Fill F DART 1 INDICATES A PARTNERSHIP ADJUSTMENT 00 0 0 0 0 0 0 00									7		
10. Total of Lines 3, 6, 7, 8, and 9 10 00 Subtractions (attach explanation of each item) 11 00 11. Interest free explanation of each item) 11 00 12. Less: related expenses (omit if less than \$500) 12 000 13. Net (subtract Line 12 from Line 11) 13 00 14. Amount of any state income tax refund included in federal ordinary income 14 00 15. □ Partnershp Fiduciary 0 the adjustments (list) 16 00 17. Total of Lines 13, 14, 15, and 16 17 00 18 00 00 19. Missouri partnershp adjustment — NET ADDITION — excess Line 10 over Line 10 19 00 00 PART 2 — ALLOCATION OF MISSOURI PARTNERSHIP ADJUSTMENT TO PARTNERS EVENTMENT SHARE'S S PARTNERS PARTNERSMENT 10. Nussouri partnershp adjustment — NET ADDITION — excess Line 17 over Line 10 19 00 19. USSOURI PARTNERSHIP ADJUSTMENT TO PARTNERS EVENTMENT SHARE'S S PARTNERS PARTNERSMENT SHARE'S S PARTNERS PARTNERSMENT 10. Nussouri partnershp adjustment — NET ADDITION — excess Line 17 over Line 10 9 00 00 00 00 00 00 00 00 00 0									-		
Subtractions (attach explanation of each item) 11 10 11 00 11 Interest from exempt federal obligations 11 00 12 00 12 Less: related expenses (omit if less than \$500) 12 00 13 00 12 Less: related expenses (omit if less than \$500) 13 00 14 000 14 Amount of any state income tax refund included in federal ordinary income 14 000 15 00 15 00 15 00 15 00 00 17 00 16 Missouri partnership adjustment (See Section 143.121, RSMo.) 16 00 17 00 19 000 17 00 18 00 19 00 PART 2 – ALLOCATION OF MISSOURI PARTNERSHIP ADJUSTMENT TO PARTNERS COMPLETE IF PART 1 INDICATES A PARTNERSHIP ADJUSTMENT USE ATTACHMENT IN MORE. 2 PART 2 – 4 % 00 INMER OF EACH PARTNERS MULT BE LISTED 2 CHERK MARE 1 SUBTRACTION 0 SUBTRACTION 0 SUBTRACTION 0 SUBTRACTION 0 SUBTRACTION 0 00	· · ·								-		
11. Interest from exempt federal obligations 11 00 12. Less: related expenses (omit if less than \$500) 12 00 13. Net (subtract Line 12 from Line 11) 13 00 14. Amount of any state income tax returd included in federal ordinary income 14 00 15. Partnership Fiduciary Other adjustments (list) 15 00 16. 00 17 Total of Lines 13, 14, 15, and 16 18 00 19. Missouri partnership adjustment — NET ADDITION — excess Line 10 over Line 17 18 00 19. Missouri partnership adjustment — NET SUBTRACTION — excess Line 10 over Line 10 19 00 PART 2 — ALLOCATION OF MISSOURI PARTNERSHIP ADJUSTMENT TO PARTNERS COMPLETE IF PART 1 INDICATES A PARTNERSHIP ADJUSTMENT COMPLETE IF PART 1 INDICATES A PARTNERSHIP ADJUSTMENT 1. NAME OF EACH PARTNERS ALL PARTNERS MUST BE LISTED 2. OFTOR DRY State Kiss and partnership adjustment from Part 1, Line 16 or 19. Multiply each percentages to whole numbers. COMPLETE IF PART 1 INDICATES A PARTNERSHIP ADJUSTMENT 1. NO									10		00
12. Less: related expenses (omit if less than \$500) 12 00 13. Net (subtract Line 12 from Line 11) 13 00 14. Amount of any state income tax refund included in federal ordinary income 14 00 15. Partnership Fiduciary Other adjustments (list 15 00 16. Missouri depreciation adjustment (See Section 143.121, RSMo.) 16 00 17. Total of Lines 13, 14, 15, and 16 17 00 18. Missouri partnership adjustment – NET SUBTRACTION – excess Line 10 over Line 17 18 00 19. Missouri partnership adjustment – NET SUBTRACTION – excess Line 17 over Line 10 19 00 COMPLETE IF PART 1 INDICATES A PARTNERSHIP ADJUSTMENT COMPLETE IF PART 1 INDICATES A PARTNERSHIP ADJUSTMENT COMPLETE IF PART 1 INDICATES A PARTNERSHIP ADJUSTMENT OURPLETE IF PART 1 INDICATES A PARTNERSHIP ADJUSTMENT OURPLETE IF PART 1 INDICATES A PARTNERSHIP ADJUSTMENT ALLOCATION OF MISSOURI PARTNERSHUP ADJUSTMENT OURPLETE IF PART 1 INDICATES A PARTNERSHIP ADJUSTMENT OURPLETE IF PART 1 INDICATES A PARTNERSHIP ADJUSTMENT OURPLETE IF PART 1 INDICATES A PARTNERSHIP ADJUSTMENT OURPLETE IF PART 1 INDICATES		•				1					
13. Net (subtract Line 12 from Line 11) 13 00 14. Amount of any state income tax refund included in federal ordinary income 14 00 15. Plantership Fiduciary Other adjustments (list 15 00 16. Missouri depreciation adjustment (See Section 143.121, RSMo.) 16 00 17. Total of Lines 13, 14, 15, and 16. 17 00 18. Missouri partnership adjustment – NET ADDITION – excess Line 10 over Line 17. 18 00 19. Missouri partnership adjustment – NET SUBTRACTION – excess Line 17 over Line 10. 19 00 PART 2 - ALLOCATION OF MISSOURI PARTNERSHIP ADJUSTMENT TO PARTNERS COMPLETE IF PART 1 INDICATES A PARTNERSHIP ADJUSTMENT 1. NAME OF EACH PARTNER. ALL PARTNERS MUST BE USTED 2. CHECKERX (NOR NERSING ADJUSTMENT SHARE S	11. Interest from exempt federal obligation	ons			11						
13. Net (subtract Line 12 from Line 11) 13 00 14. Amount of any state income tax refund included in federal ordinary income 14 00 15. Partnership Fiduciary Other adjustments (list 15 00 16. Ostimership Fiduciary Other adjustments (list 15 00 17. Total of Lines 13, 14, 15, and 16. 16 00 19. Missouri partnership adjustment - NET SUBTRACTION - excess Line 10 over Line 17. 18 00 19. Missouri partnership adjustment - NET SUBTRACTION - excess Line 17 over Line 10. 19 00 PART 2 - ALLOCATION OF MISSOURI PARTNERSHIP ADJUSTMENT TO PARTNERS COMPLETE IF PART 1 INDICATES A PARTNERSHIP ADJUSTMENT 1. NAME OF EACH PARTNER. ALL PARTNERS MUST BE USTED 2. CHECK ROX (TPARTNER) 3. SOCIAL SECURITY NUMBER 4. PARTNERS SHAR 5. C ARTNERS PARTNERSHIP ADJUSTMENT 10. 1. NAME OF EACH PARTNER. ALL PARTNERS MUST BE USTED 2. SOCIAL SECURITY NUMBER 4. PARTNERS C ON OD 10. 1. NAME OF EACH PARTNER. ALL PARTNERS MUST BE USTED 3. SOCIAL SECURITY NUMBER 5. PARTNERS HIP ADJUSTMENT 10. 1. NAME OF EACH PARTNER. ALL PARTNERS MUST BE USTED 3. SOCIAL SECURITY NUMBER 1. PARTNERS SHARCTON 10.<	12. Less: related expenses (omit if less the	nan \$500)			12						
15. Partnership Fiduciary Other adjustments (list) 15 00 16. Missouri depreciation adjustment (See Section 143.121, RSMo.) 16 00 17. Total of Lines 13, 14, 15, and 16 17 00 18. Missouri partnership adjustment — NET ADDITION — excess Line 10 over Line 17 18 00 19. Missouri partnership adjustment — NET SUBTRACTION — excess Line 17 over Line 10 19 00 PART 2 — ALLOCATION OF MISSOURI PARTNERSHIP ADJUSTMENT TO PARTNERS COMPLETE IF PART 1 INDICATES A PARTNERSHIP ADJUSTMENT 1. NAME OF EACH PARTNER ALL PARTNERS MUST BE LISTED 2. OFCRO 20X IF PARTNER IS 3. SOCIAL SECURITY NUMBER 4. PARTNERS PARTNERSHIP ADJUSTMENT 1. NAME OF EACH PARTNER ALL PARTNERS MUST BE LISTED 2. OFCRO 20X IF PARTNER IS 3. SOCIAL SECURITY NUMBER 4. PARTNERS PARTNERSHIP ADJUSTMENT a) 0 - - %6 00 b) 0 - - %6 00 c) 0 - - %6 00 c) 0 - - %6 00 c) 0 -	13. Net (subtract Line 12 from Line 11) .								13		
16. Missouri depreciation adjustment (See Section 143.121, RSMo.) 16 00 17. Total of Lines 13, 14, 15, and 16. 17 00 18. Missouri partnership adjustment — NET ADDITION — excess Line 10 over Line 17 18 00 19. Missouri partnership adjustment — NET SUBTRACTION — excess Line 10 over Line 17 19 00 PART 2 — ALLOCATION OF MISSOURI PARTNERSHIP ADJUSTMENT TO PARTNERS 19 00 PART 2 — ALLOCATION OF MISSOURI PARTNERSHIP ADJUSTMENT TO PARTNERS 5 PARTNERS #ARTNERSHIP ADJUSTMENT 1. NAME OF EACH PARTNER. ALL PARTNERS MUST BE LISTED 12 CHECK BOX 8. SOCIAL SECURITY NUMBER 4. PARTNERS 5 PARTNERS PARTNERSHIP ADJUSTMENT 1. NAME OF EACH PARTNER. ALL PARTNERS MUST BE LISTED 12 CHECK BOX 8. SOCIAL SECURITY NUMBER 4. PARTNERS 5 PARTNERS PARTNERSHIP ADJUSTMENT a) 0 - - - % 000 c) - - % 000 00	-		-								
17. Total of Lines 13, 14, 15, and 16 17 00 18. Missouri partnership adjustment — NET ADDITION — excess Line 10 over Line 17 18 00 19. Missouri partnership adjustment — NET SUBTRACTION — excess Line 17 over Line 17 19 00 PART 2 — ALLOCATION OF MISSOURI PARTNERSHIP ADJUSTMENT TO PARTNERS COMPLETE IF PART 1 INDICATES A PARTNERSHIP ADJUSTMENT 1. NAME OF EACH PARTNERS AUST BE LISTED 2. CHECK KOR IN OWNERSDENT 3. SOCIAL SECURITY NUMBER 4. PARTNER'S SHARE % S. PARTNER'S ADDITION SUBTRACTION a)											
18. Missouri partnership adjustment — NET ADDITION — excess Line 10 over Line 17											
19. Missouri partnership adjustment — NET SUBTRACTION — excess Line 17 over Line 10 19 00 PART 2 — ALLOCATION OF MISSOURI PARTNERSHIP ADJUSTMENT TO PARTNERS COMPLETE IF PART 1 INDICATES A PARTNERSHIP ADJUSTMENT 1. NAME OF EACH PARTNER ALL PARTNERS MUST BE LISTED 2. CHECK BOX INTERNET 3. SOCIAL SECURITY NUMBER 4. PARTNERS 5. PARTNERS PARTNERSHIP ADJUSTMENT a) 2. CHECK BOX USE ATTACHMENT IF MORE THAN FOUR. 3. SOCIAL SECURITY NUMBER 4. PARTNERS 5. PARTNERS PARTNERSHIP ADJUSTMENT a) 2. CHECK BOX USE ATTACHMENT IF MORE THAN FOUR. 3. SOCIAL SECURITY NUMBER 4. PARTNERS 5. PARTNERS PARTNERSHIP ADJUSTMENT a) 2. CHECK BOX USE ATTACHMENT IF MORE THAN FOUR. 3. SOCIAL SECURITY NUMBER 4. PARTNERS 5. PARTNERS PARTNERSHIP ADJUSTMENT a) 2. CHECK BOX USE ATTACHMENT IF MORE THAN FOUR. 3. SOCIAL SECURITY NUMBER 4. PARTNERS 6. 000 c) 2											
PART 2 — ALLOCATION OF MISSOURI PARTNERSHIP ADJUSTMENT TO PARTNERS COMPLETE IF PART 1 INDICATES A PARTNERSHIP ADJUSTMENT 1. NAME OF EACH PARTNER, ALL PARTNERS MUST BE LISTED 2. CHCK ROX IPARTNERS 3. SOCIAL SECURITY NUMBER 4. PARTNERS 5. PARTNER'S PARTNERSHIP ADJUSTMENT a)											
COMPLETE IF PART 1 INDICATES A PARTNERSHIP ADJUSTMENT 1. NAME OF EACH PARTNER. ALL PARTNERS MUST BE LISTED 2. OHECK BOX IF PARTNER 3. SOCIAL SECURITY NUMBER 4. PARTNERS SHARE % 5. PARTNERS PARTNERSHIP ADJUSTMENT a)									19		00
1. NAME OF EACH PARTNER, ALL PARTNERS MUST BE LISTED 2. CHECK BOX IP PARTNER IS NOMESUBENT 3. SOCIAL SECURITY NUMBER 4. PARTNERS SHARE % 5. PARTNERS PARTNERSHIP ADJUSTMENT a)											
1. NAME OF EACH PARTINER ALL PARTINERS MUST BE LISTED IP PARTINER'S 3. SOCIAL SECURITY NUMBER 4. PARTINER'S S. PARTINER'S ADDITION SUBTRACTION a)		COMPLETE IF			ES A PAR	TNERSH	IP ADJU	STMENT			
a)	1. NAME OF EACH PARINER. ALL PARINERS MUST BE LISTED				3. SOCIAL SE	CURITY NUMBE	R				
b) c)	USE ATTACHMENT IF MORE THAN	FOUR.						SHARE %			
c)	· ·			<u> </u>							
d)				<u> </u>							
TOTAL 100 % 00 COLUMN 4 — Enter percentages from Federal Form 1065, Schedule K-1. Round percentages to whole numbers. 100 % 00 COLUMN 5 — Enter Missouri partnership adjustment from Part 1, Line 18 or 19. Multiply each percentage in Column 4 times the total in Column 5. Indicate at the top of Column 5, whether the adjustments are additions or subtractions. A copy of this part (or its information) must be provided to each partner. The amount after each partner's name in Column 5 must be reported as a modification on his/her Form MO-1040, Individual Income Tax Return, Part 1 of the Form MO-A, as an addition to, or subtraction from, the federal adjusted gross income. Each partner must attach an explanation for the adjustment to his/her return. AUTHORIZATION I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of his/her firm. YES NO SIGNATURE — PLEASE SIGN BELOW Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than partner or member) is based on all information of which he/she has any knowledge. SIGNATURE OF GENERAL PARTNER PREPARER'S SIGNATURE (OTHER THAN TAXPAYER) FEIN, SSN OR PTIN I	•			<u> </u>							
COLUMN 4 — Enter percentages from Federal Form 1065, Schedule K-1. Round percentages to whole numbers. COLUMN 5 — Enter Missouri partnership adjustment from Part 1, Line 18 or 19. Multiply each percentage in Column 4 times the total in Column 5. Indicate at the top of Column 5, whether the adjustments are additions or subtractions. A copy of this part (or its information) must be provided to each partner. The amount after each partner's name in Column 5 must be reported as a modification on his/her Form MO-1040, Individual Income Tax Return, Part 1 of the Form MO-A, as an addition to, or subtraction from, the federal adjusted gross income. Each partner must attach an explanation for the adjustment to his/her return. AUTHORIZATION I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of his/her firm. YES NO PREPARER'S TELEPHONE NUMBER Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than partner or member) is based on all information of which he/she has any knowledge. SIGNATURE OF GENERAL PARTNER PREPARER'S SIGNATURE (OTHER THAN TAXPAYER) FEIN, SSN OR PTIN											
COLUMN 5 — Enter Missouri partnership adjustment from Part 1, Line 18 or 19. Multiply each percentage in Column 4 times the total in Column 5. Indicate at the top of Column 5, whether the adjustments are additions or subtractions. A copy of this part (or its information) must be provided to each partner. The amount after each partner's name in Column 5 must be reported as a modification on his/her Form MO-1040, Individual Income Tax Return, Part 1 of the Form MO-A, as an addition to, or subtraction from, the federal adjusted gross income. Each partner must attach an explanation for the adjustment to his/her form MO-1040, Individual Income Tax Return, Part 1 of the Form MO-A, as an addition to, or subtraction from, the federal adjusted gross income. Each partner must attach an explanation for the adjustment to his/her return. AUTHORIZATION I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of his/her firm. YES NO PREPARER'S TELEPHONE NUMBER Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than partner or member) is based on all information of which he/she has any knowledge. SIGNATURE OF GENERAL PARTNER PREPARER'S SIGNATURE (OTHER THAN TAXPAYER) FEIN, SSN OR PTIN								100	%		00
tions or subtractions. A copy of this part (or its information) must be provided to each partner. The amount after each partner's name in Column 5 must be reported as a modification on his/her Form MO-1040, Individual Income Tax Return, Part 1 of the Form MO-A, as an addition to, or subtraction from, the federal adjusted gross income. Each partner must attach an explanation for the adjustment to his/her return. AUTHORIZATION I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of his/her firm. PREPARER'S TELEPHONE NUMBER SIGNATURE — PLEASE SIGN BELOW Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than partner or member) is based on all information of which he/she has any knowledge. SIGNATURE OF GENERAL PARTNER PREPARER'S SIGNATURE (OTHER THAN TAXPAYER) FEIN, SSN OR PTIN						times the tota	l in Column 5.	Indicate at the t	p of Coli	umn 5, whether the a	diustments are add
AUTHORIZATION I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of his/her firm. PREPARER'S TELEPHONE NUMBER SIGNATURE	tions or subtractions. A copy of this part (or its informa	ation) must be provided	to each partner. Th	e amount	after each part	ner's name in (Column 5 mus	t be reported as	modifica	ation on his/her Form	
I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of his/her firm. YES NO PREPARER'S TELEPHONE NUMBER SIGNATURE — PLEASE SIGN BELOW Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than partner or member) is based on all information of which he/she has any knowledge. SIGNATURE OF GENERAL PARTNER PREPARER'S SIGNATURE (OTHER THAN TAXPAYER) FEIN, SSN OR PTIN	, ,	Idition to, or subtraction	from, the federal ad	justed gro	iss income. Ea	ich partner mus	st attach an ex	planation for the	ldjustmer	nt to his/her return.	
and attachments with the preparer or any member of his/her firm. YES NO SIGNATURE — PLEASE SIGN BELOW Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than partner or member) is based on all information of which he/she has any knowledge. SIGNATURE OF GENERAL PARTNER PREPARER'S SIGNATURE (OTHER THAN TAXPAYER)											
SIGNATURE — PLEASE SIGN BELOW Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than partner or member) is based on all information of which he/she has any knowledge. SIGNATURE OF GENERAL PARTNER PREPARER'S SIGNATURE (OTHER THAN TAXPAYER) FEIN, SSN OR PTIN	\$,	Г				PREPARERS	TELEPHONE NUM	BER		
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than partner or member) is based on all information of which he/she has any knowledge. SIGNATURE OF GENERAL PARTNER PREPARER'S SIGNATURE (OTHER THAN TAXPAYER) FEIN, SSN OR PTIN				YES							
is based on all information of which he/she has any knowledge. SIGNATURE OF GENERAL PARTNER PREPARER'S SIGNATURE (OTHER THAN TAXPAYER) FEIN, SSN OR PTIN			ing schedulae and atots	amonte and	to the bast of	(knowledge and	helief it is true	prrect and complete	Declarati	on of preparer (other the	partner or member
	is based on all information of which he/she has any knowledge.	sum, monumy accompany	ing soneours and slate	onicinis, allu	i to the pest of M	r mowiedye allu	boller it is true, C	andoi, and complete	. Decidi dli	on or preparer (ourier trial	parmer or member)
DATE TELEPHONE NO. PREPARER'S ADDRESS AND ZIP CODE DATE	SIGNATURE OF GENERAL PARTNER				PREPARER'S SIGNATURE (OTHER THAN TAXPAYER)					FEIN, SSN OR PTIN	
DATE TELEPHONE NO. PREPARER'S ADDRESS AND ZIP CODE DATE											
	ATE TELEPHONE NO. PREPARER'S ADDRES					DRESS AND ZIP	CODE			DATE	

ATTACH COPY OF FEDERAL FORM 1065 AND ALL ITS SCHEDULES, INCLUDING K-1 AND SEND WITH COMPLETED RETURN TO: Missouri Department of Revenue P.O. Box 3000, Jefferson City, MO 65105-3000.

For Privacy Notice, see the instructions.

GENERAL INFORMATION

This information is for guidance only and does not state the complete law.

Who Must File Form MO-1065

Form MO-1065 must be filed, if Federal Form 1065 is required to be filed and the partnership has (1) a partner that is a Missouri resident or (2) any income derived from Missouri sources, Section 143.581, RSMo. Items of income, gain, loss, and deduction derived from, or connected with, sources within Missouri are those items attributable to (1) the ownership or disposition of any interest in real or tangible personal property in Missouri or (2) a business, trade, profession, or occupation carried on in Missouri. Income from intangible personal property, to the extent that such property is employed in a business, trade, profession, or occupation carried on in Missouri, constitutes income derived from sources within Missouri.

Short Form — Form MO-1065

If you check "No" on both questions 1 and 2 on Form MO-1065, attach a copy of Federal Form 1065 and all its schedules, including Schedule K-1. Sign Form MO-1065 and mail the return.

If you check "Yes" on question 1 on Form MO-1065, Parts 1 and 2 must be completed. If "Yes" was checked on question 2, Form MO-1065, complete Form MO-NRP. Attach a copy of Federal Form 1065 and all its schedules, including Schedule K-1. Sign Form MO-1065 and mail the return.

When and Where to File

A Missouri partnership return should be completed after the federal partnership return is completed. The Missouri partnership return is due no later than the 15th day of the 4th month following the close of the taxable year. For partnerships operating on a calendar year basis, the partnership return is due on or before April 15. When the due date falls on a Saturday, Sunday, or legal holiday, the return will be considered timely if filed on the next business day. Please mail the return to: Missouri Department of Revenue, P.O. Box 3000, Jefferson City, MO 65105-3000.

Period Covered by the Return

Form MO-1065, Partnership Return of Income, must cover the same period as the corresponding Federal Form 1065. Indicate the period covered on the front of the return if other than a calendar year.

Rounding on Missouri Returns

You must round all cents to the nearest whole dollar on your return. For cents .01 through .49, round down to the previous whole dollar amount. For cents .50 through .99, round up to the next whole dollar amount. For your convenience, the zeros have already been placed in the cent columns on the returns.

Credits

Partners may be entitled to tax credits. These credits must be allocated to the partners' percentage of ownership and reported on the Form MO-1040, Individual Income Tax Return. See Form MO-1040 and Form MO-TC instructions for further information. You may also access the information at www.dor.mo.gov/tax/misc/taxcredit.

Nonresident Partners

Every partnership, including limited liability companies that are treated as a partnership by the Internal Revenue Service (IRS), must file Form MO-1NR, Income Tax Withheld for Nonresident Individual Partners or S Corporation Shareholders and send in copies of Form MO-2NR, Statement of Income Tax Payments for Nonresident Individual Partners or S Corporation Shareholders, if it has nonresident individual partners who do not meet one of the following exceptions:

- the nonresident partner, not otherwise required to file a return, elects to have the Missouri income tax due paid as part of the partnership's composite return;
- the nonresident partner, not otherwise required to file a return, had Missouri assignable federal adjusted gross income from the partnership of less than twelve hundred (\$1,200) dollars;
- the partnership is liquidated or terminated, income was generated by a transaction related to termination on liquidation, and no cash or property was distributed in the current or prior taxable year.

A nonresident partner can request the partnership be exempt from withholding by filing a completed Form MO-3NR, Partnership/S Corporation Withholding Exemption/ Revocation Agreement.

Form MO-1NR must be filed by the due date or extended due date for filing the partnership income tax return. Form MO-3NR must be filed by the due date for filing the partnership income tax return without regard to an extension of time to file. Forms may be obtained by contacting: Missouri Department of Revenue, Taxation Bureau, P.O. Box 3022, Jefferson City, MO 65105-3022, calling (800) 877-6881 (TDD (800) 735-2966), visiting the department's web site at www.dor.mo.gov/tax, or contacting the department's Forms-by-Fax at (573) 751-4800.

If you have technical questions concerning the filing of Form MO-1NR and Form MO-3NR, you may contact the Taxation Bureau at (573) 751-1467.

Partnerships filing a composite return on behalf of their nonresident partners should mark the composite return box on Page 1 of the return. The composite return is filed on the Form MO-1040. Complete instructions can be found on the department's web site at www.dor.mo.gov/tax/business/forms/composite.pdf.

Authorization

Check the "yes" box for authorization of release of confidential information for the Director of Revenue or delegate to discuss this return and attachments with the preparer whose signature appears on the Form MO-1065 or to any member of his/her firm. If the authorization box is checked "no", or if no box is checked, the Department of Revenue can only discuss this return with a partner. Refer to Section 32.057(1), RSMo.

Form MO-1065, Partnership Return of Income, must be signed by one of the partners of the partnership or one of the members of the joint venture or other enterprise. Any member or partner, regardless of position, may sign the return.

Internet

To obtain information and Missouri tax forms, access our web site at: www.dor.mo.gov/tax

Tax Forms Available by Fax

Blank Missouri tax forms are available by fax. To access the Forms-by-Fax system call (573) 751-4800 from your fax machine handset. The Forms-by-Fax system will take you through the steps required to receive a fax copy of the forms you need. If you are speech or hearing impaired, please call TDD (800) 735-2966 or fax (573) 526-1881.

Americans With Disabilities Act (ADA)

The state of Missouri offers a Dual Party Relay Service (DPRS) for speech/hearing impaired individuals in accordance with the Americans with Disabilities Act (ADA). An individual with a speech/hearing impairment may call a voice user at TDD (800) 735-2966 or fax (573) 526-1881.

FORM MO-1065, PARTNERSHIP RETURN OF INCOME INSTRUCTIONS Part 1 — Missouri Partnership Adjustment

The addition and subtraction items listed on Part 1 are necessary Missouri modifications. Completion of Part 1 will result in the net Missouri partnership adjustment that will be allocated to the partners in Part 2. The partner's adjustment can only be made from information available from the partnership. It is necessary for each partnership having modifications to complete Form MO-1065, Parts 1 and 2, and notify each partner of the adjustment to which he/she is entitled.

Interest on Exempt Federal Obligations — Interest from direct obligations of the U.S. Government, such as U.S. savings bonds, U.S. treasury bills, bonds, and notes is exempt from state taxation under the laws of the United States. Attach a detailed list or all Federal Form 1099(s). Partnerships that claim an exclusion for interest from U.S. obligations must identify the specific securities owned, (e.g., U.S. savings bond). A general description, such as "interest on U.S. obligation" or "U.S. Government securities" is not acceptable. (See 12 CSR 10-2.150 for the taxability of various U.S. Government-related obligations.) A list of exempt U.S. obligations must be provided to each partner by the partnership. This list will allow the partner to report the modification on his/her Form MO-1040, Individual Income Tax Return.

A federally taxed distribution received from a mutual fund investing exclusively in direct U.S. Government obligations is exempt. If the mutual fund invests in both exempt (direct) and nonexempt (indirect) federal obligations, the deduction allowed will be the distribution received from the mutual fund attributable to the direct U.S. Government obligations, as determined by the mutual fund. A copy of the year-end statement received from the mutual fund showing the amount of monies received or the percentage of funds received from direct U.S. Government obligations or a summary statement received from the mutual fund which clearly identifies the exempt and nonexempt portions of the U.S. Government obligations interest, must be provided to each partner by the partnership. Note: Failure to attach a copy of the notification furnished to you that specifically details the amount of the subtraction being claimed as the distributive share will result in the disallowance of the deduction.

In arriving at the amount of related expenses, the taxpayer may use actual expenses or a reasonable estimate. In general, the taxpayer should use the same or similar method to that used to compute related expenses for federal income tax purposes, provided that the method reasonably reflects related expenses for Missouri-exempt income.

If a taxpayer fails to compute reasonable related expenses, the Director of Revenue will make an adjustment based on the best information made available. If sufficient information is not made available or if the taxpayer's records do not provide sufficient information, the Director of Revenue will use the following formula to compute related expenses:

<u>Exempt income</u> x Expense items = Reduction to exempt income Total income

The principal expense item in this formula is interest expense; however, the Director of Revenue may include other expense items because of the direct relationship to the production of exempt income. The taxpayer may propose an alternative method provided that it properly reflects the amount of related expenses.

A net operating loss cannot be carried back to more than two tax periods. See Section 143.121.2(d), RSMo for more information.

The difference between the federal and Missouri depreciation calculated on assets purchased between July 1, 2002 and June 30, 2003 must be added/subtracted to disallow the accelerated depreciation and redistributed in subsequent years. See Section 143.121, RSMo for more information. See **www.dor.mo.gov/tax** for more information, including information regarding the "30 Percent Special Depreciation Allowance".

Part 2 — Allocation of Missouri Partnership Adjustment to Partners

Part 2 indicates the portion of the Missouri adjustment from Part 1 that is allocated to each partner. Column 4 and the instructions for Column 5 are based upon the usual situation that a single general profit and loss sharing percentage applies to all partnership items and related modifications. Attach a detailed explanation (including extracts from the partnership agreement) if the Column 5 amounts are not based upon the same single percentage allocation indicated on Federal Form 1065, Schedule K-1. The explanation must include the nontax purposes and effects of the special allocation method.