

Amended Partnership Return of Income (From Federal Audit)

Amended Partnership Return of Income for Beginning (MM/DD/YY) Ending (MM/DD/YY)

Federal Employer I.D. Number Missouri Tax I.D. Number (if applicable)

Partnership Name

Address

City State ZIP Code

E-mail Address

Enter the date of final determination by the IRS: (MM/DD/YYYY)

Partnership

Table with 10 rows for Partnership section, including Sum of Final Federal Adjustments, Additions and subtraction, Subtotal, Missouri Taxable Income, Tax Calculation, and Previously refunded/paid amounts.

Part 1 - Partnership Adjustments

Table with 5 rows for Additions and 2 rows for Subtractions, including State and local income taxes, bond interest, and other adjustments.

Part 1 - Continued

Subtractions (continued)

7. Amount of any state income tax refund included in federal ordinary income 7 .00

8. Partnership Fiduciary Other adjustments (list _____) .. 8 .00

9. Missouri depreciation basis adjustment ([Section 143.121.3\(7\), RSMo](#)) 9 .00

10. Total Subtractions - Add Lines 6 through 9..... 10 .00

Part 2 - Allocation of Income and Deductions Federal Return

Lines 1-8 of Column (a), correspond to Federal Form 1065, Lines 1-8.

(a) Total Federal Return

(b) Amount in Column (a) from Missouri Sources

1a. Gross receipts or sales \$ _____

1b. Less returns and allowances \$ _____ Balance 1c .00 .00

2. Cost of goods sold (Attach Federal Form 1125-A) 2 .00 .00

3. Gross profit (subtract Line 2 from Line 1c) 3 .00 .00

4. Ordinary income (loss) from other partnerships, estates, and trusts (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 other lines in initial years of partnership due to organizational costs.

Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct.

Signature

Signature of Partnership Representative Printed Name

Telephone Number Date Signed (MM/DD/YY)

Preparer's Signature (Including Internal Preparer) Preparer's FEIN, SSN, or PTIN


Telephone Number Date Signed (MM/DD/YY)

I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of the preparer's firm. Yes No

Did you pay a tax return preparer to complete your return, but the preparer failed to sign the return or provide an Internal Revenue Service preparer tax identification number? If you marked yes, please insert the preparer's name, address, and phone number in the applicable sections of the signature block above. Yes No

Mail to: Taxation Division
P.O. Box 2078
Jefferson City, MO 65105-2078

Phone: (573) 751-1467
Fax: (573) 522-1762
TTY: (800) 735-2966



E-mail: dor.fiduciary@dor.mo.gov
Visit dor.mo.gov/taxation/business/tax-types/partnership/ for additional information.

Ever served on active duty in the United States Armed Forces?
If yes, visit dor.mo.gov/military/ to see the services and benefits we offer to all eligible military individuals. A list of all state agency resources and benefits can be found at veteranbenefits.mo.gov/state-benefits/.

FORM MO-1065A GENERAL INFORMATION

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

FILING REQUIREMENTS FOR FORM MO-1065A

Partnerships who received an audit by the Internal Revenue Service (IRS) and are receiving an imputed underpayment of assessment from the BBA Centralized Partnership Audit Regime. Complete this form to report adjustments made to items of income, gain, loss or deductions.

ATTACHMENTS

Attach/include the federal Form 15027 and Form 886-A to show documentation of the IRS audit adjustments.

TIME AND PLACE OF FILING AND PAYMENT

A Missouri Amended Partnership Return of Income (Form MO-1065) should be filed after a federal audit has been completed.

Mail your return to: **Missouri Department of Revenue, P.O. Box 2078, Jefferson City, MO 65105-2078.**

PERIOD COVERED BY THE RETURN

At top of Form MO-1065A, indicate the beginning and ending dates of the filing period that is being amended.

ROUNDING ON MISSOURI RETURN

Rounding is required on your tax return. Zeros have been placed in the cents columns on your return. For 1 cent through 49 cents, round down to the previous whole dollar amount. For 50 cents through 99 cents, round up to the next whole dollar amount.

Example: Round \$32.49 down to \$32.00

Round \$32.50 up to \$33.00

CREDITS

Partners may be entitled to tax credits. These credits must be allocated to the partners' percentage of ownership and reported on Form MO-1040. You may also access the information at dor.mo.gov/tax-credits/.

AUTHORIZATION

Check the "yes" box for authorization of release of confidential information for the Director Revenue or delegate to discuss this return and attachments with the preparer whose signature appears on the form. If the authorization box is marked "no," or if it is left blank, the Department can only discuss this return with the Partnership Representative.

INTERNET

To obtain information and Missouri Tax forms, access our web site at: dor.mo.gov/. Forms may be obtained online at our website at dor.mo.gov/forms/.

AMERICANS WITH DISABILITIES ACT (ADA)

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

SIGNATURE

The Department of Revenue requires the return to be signed by an elected Partnership Representative. Enter the date signed and telephone number. Lines are provided for the preparer's signature (other than taxpayer), Federal Identification Number, telephone number, and date. Failure to sign the return will cause a delay in the processing of the return.

LINE 1

- Enter the federal adjustment to items of income or the gain, loss or deduction on which the federal imputed underpayment of the partnership was based.

LINE 2

- Enter the additions or subtractions from Part 1 on Page(s) 1 and 2 due to the federal adjustments on line 1. Line 2a is additions from part 1 line 5. Line 2s is subtractions from part 1 line 10.

LINE 3

- Add line 1 plus line 2A less line 2S

LINE 4

- Enter the apportionment percentage from Form MO-MSS in the space provided (attach form). Multiply percentage by amount on line 3, otherwise enter amount from line 3.

LINE 5

- Use the Individual Income Tax rate chart to determine tax rate. (The year in which your filing period begins is the year you will use.)
- Enter the highest rate in the space provided. Multiply percentage by amount on line 4.

LINE 6

- Enter the previously refunded amount, if applicable, on the Amended Missouri Form MO-1065 Audit.

LINE 7

- Enter the sum from lines 5 and 6.

LINE 8

- Enter the previously paid amount, if applicable, on the Amended Missouri Form MO-1065 Audit.

LINE 9

- If line 8 is more than line 7, subtract line 7 from line 8 and enter overpayment on line 9.

LINE 10

- If line 7 is less than line 8, subtract line 8 from line 7 and enter the underpayment on line 10.

PART 1 MISSOURI PARTNERSHIP ADJUSTMENTS

The addition and subtraction items listed in this section are necessary Missouri modifications. Completion of the Partnership Adjustment section will result in the net Missouri partnership adjustment that will be allocated to the partners. 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, Partnership Adjustment section and Allocation of Missouri Partnership Adjustment to Partners section, and notify each partner of the adjustment to which he or she is entitled.

PART 2 ALLOCATION OF THE INCOME AND DEDUCTIONS FEDERAL FORM

Lines 1-8 correspond to the Federal Form 1065, Lines 1-8.