

NACTP

Test 10

This is a MFJ couple that moved to Rome in 2014. They each have a W2 and itemize deductions; they do not have children.

NACTP Forms: 1040, W2 (2), Schedule A, Schedule B

MO Forms: MO-1040, MO-A, MO-NRI

Part Year MO Resident

Spouse has income from Illinois

\$600 in property taxes paid to IL

Taxpayer:

Foreign Address

123 Front Street

06579 Rome Italy

County: NONR (Nonresident)

SSN: 400-00-6110

DOB: 11/24/1972

Spouse:

Jane Address

SSN: 400-00-6120

DOB: 10/24/1972

Filing Status: Married Filing Joint (itemizing)

Previously paid \$400 with MO extension of time to file

MO Balance Due

W-2 Detail

SSN	Employer Name	Employer ID	Gross Wages	Fed W/H	State W/H	Social Security Tax	Medicare Tax	State
400-00-6110	ABC Industries	32-1594972	36,440	3,880	590	2,259	528	MO
400-00-6120	123 Technology	98-6000579	23,260	2,800	660	1442	337	IL
Totals			59,700	6,680	1,250			



INDIVIDUAL INCOME TAX RETURN—LONG FORM

2014 FORM MO-1040

FOR CALENDAR YEAR JAN. 1–DEC. 31, 2014, OR FISCAL YEAR BEGINNING

20 , ENDING

20

AMENDED RETURN — CHECK HERE ☐SOFTWARE
VENDOR CODE
(Assigned by DOR)
000

NAME AND ADDRESS

SOCIAL SECURITY NUMBER

SPOUSE'S SOCIAL SECURITY NUMBER

LAST NAME

FIRST NAME

M. INITIAL

SUFFIX (JR, SR, etc.)

DECEASED
2014
☐

SPOUSE'S LAST NAME

FIRST NAME

M. INITIAL

SUFFIX (JR, SR, etc.)

DECEASED
2014
☐

IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REPRESENTATIVE, ETC.)

COUNTY OF RESIDENCE

PRESENT ADDRESS (INCLUDE APARTMENT NUMBER OR RURAL ROUTE)

CITY, TOWN, OR POST OFFICE, STATE, AND ZIP CODE

You may contribute to any one or all of the trust funds on Line 45. See pages 9–10 for a description of each trust fund, as well as trust fund codes to enter on Line 45.



PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOURSELF OR YOUR SPOUSE AS OF DECEMBER 31, 2014.

AGE 62 THROUGH 64

☐ YOURSELF
☐ SPOUSE

AGE 65 OR OLDER

☐ YOURSELF
☐ SPOUSE

BLIND

☐ YOURSELF
☐ SPOUSE

100% DISABLED

☐ YOURSELF
☐ SPOUSE

NON-OBLIGATED SPOUSE

☐ YOURSELF
☐ SPOUSE

INCOME

	Yourself		Spouse	
1. Federal adjusted gross income from your 2014 federal return (See worksheet on page 6.) ...	1Y	00	1S	00
2. Total additions (from Form MO-A, Part 1, Line 6)	2Y	00	2S	00
3. Total income — Add Lines 1 and 2.	3Y	00	3S	00
4. Total subtractions (from Form MO-A, Part 1, Line 14)	4Y	00	4S	00
5. Missouri adjusted gross income — Subtract Line 4 from Line 3.	5Y	00	5S	00
6. Total Missouri adjusted gross income — Add columns 5Y and 5S.	6			00
7. Income percentages — Divide columns 5Y and 5S by total on Line 6. (Must equal 100%.)	7Y	%	7S	%

EXEMPTIONS AND DEDUCTIONS

8. Pension and Social Security/Social Security Disability/Military exemption (from Form MO-A, Part 3, Section E.)...	8		00	
9. Mark your filing status box below and enter the appropriate exemption amount on Line 9. <input type="checkbox"/> A. Single — \$2,100 (See Box B before checking.) <input type="checkbox"/> B. Claimed as a dependent on another person's federal tax return — \$0.00 <input type="checkbox"/> C. Married filing joint federal & combined Missouri — \$4,200 <input type="checkbox"/> D. Married filing separate — \$2,100 <input type="checkbox"/> E. Married filing separate (spouse NOT filing) — \$4,200 <input type="checkbox"/> F. Head of household — \$3,500 <input type="checkbox"/> G. Qualifying widow(er) with dependent child — \$3,500	9		00	
10. Tax from federal return (Do not enter federal income tax withheld.) • Federal Form 1040, Line 56 minus Lines 45, 46, 66a, 68, and 69 • Federal Form 1040A, Line 37, minus Line 29, 42a, 44, 45, and any alternative minimum tax included on Line 28. • Federal Form 1040EZ, Line 10 minus Line 8a.	10	00		
11. Other tax from federal return — Attach copy of your federal return (pages 1 and 2)	11	00		
12. Total tax from federal return — Add Lines 10 and 11.	12	00		
13. Federal tax deduction — Enter amount from Line 12 not to exceed \$5,000 for individual filer; \$10,000 for combined filers.	13	00		
14. Missouri standard deduction or itemized deductions. Single or Married Filing Separate — \$6,200; Head of Household — \$9,100; Married Filing a Combined Return or Qualifying Widow(er) — \$12,400; If you are age 65 or older, blind, or claimed as a dependent, see your federal return or page 7. If you are itemizing, see Form MO-A, Part 2.	14	00		
15. Number of dependents from Federal Form 1040 or 1040A, Line 6c (DO NOT INCLUDE YOURSELF OR SPOUSE.) X \$1,200 =	15	00		
16. Number of dependents on Line 15 who are 65 years of age or older and do not receive Medicaid or state funding (DO NOT INCLUDE YOURSELF OR SPOUSE.) X \$1,000 =	16	00		
17. Long-term care insurance deduction.	17	00		
18. A. Health care sharing ministry deduction \$ B. New jobs deduction \$	18	00		
19. Total deductions — Add Lines 8, 9, 13, 14, 15, 16, 17, and 18.	19	00		
20. Subtotal — Subtract Line 19 from Line 6.	20	00		
21. Multiply Line 20 by appropriate percentages (%) on Lines 7Y and 7S.	21Y	00	21S	00
22. Enterprise zone or rural empowerment zone income modification.	22Y	00	22S	00
23. Subtract Line 22 from Line 21. Enter here and on Line 24.	23Y	00	23S	00

Do not
include
yourself
or
spouse.

		Yourself		Spouse												
TAX	24. Taxable income amount from Lines 23Y and 23S	24Y	00	24S	00											
	25. Tax (See tax table on page 25 of the instructions.)	25Y	00	25S	00											
	26. Resident credit — Attach Form MO-CR and other states' income tax return(s).	26Y	00	26S	00											
	27. Missouri income percentage — Enter 100% unless you are completing Form MO-NRI. Attach Form MO-NRI and a copy of your federal return if less than 100%	27Y	%	27S	%											
	28. Balance — Subtract Line 26 from Line 25; OR Multiply Line 25 by percentage on Line 27.	28Y	00	28S	00											
	29. Other taxes (Check box and attach federal form indicated.) <input type="checkbox"/> Lump sum distribution (Form 4972) <input type="checkbox"/> Recapture of low income housing credit (Form 8611)	29Y	00	29S	00											
	30. Subtotal — Add Lines 28 and 29.	30Y	00	30S	00											
	31. Total Tax — Add Lines 30Y and 30S.	31			00											
	PAYMENTS / CREDITS	32. MISSOURI tax withheld — Attach Forms W-2 and 1099.	32			00										
		33. 2014 Missouri estimated tax payments (include overpayment from 2013 applied to 2014)	33			00										
34. Missouri tax payments for nonresident partners or S corporation shareholders — Attach Forms MO-2NR and MO-NRP..		34			00											
35. Missouri tax payments for nonresident entertainers — Attach Form MO-2ENT.		35			00											
36. Amount paid with Missouri extension of time to file (Form MO-60)		36			00											
37. Miscellaneous tax credits (from Form MO-TC, Line 13) — Attach Form MO-TC.		37			00											
38. Property tax credit — Attach Form MO-PTS.		38			00											
39. Total payments and credits — Add Lines 32 through 38.		39			00											
Skip Lines 40–42 if you are not filing an amended return.																
AMENDED RETURN	40. Amount paid on original return	40			00											
	41. Overpayment as shown (or adjusted) on original return	41			00											
	INDICATE REASON FOR AMENDING.		M M D D Y Y													
	<input type="checkbox"/> A. Federal audit Enter date of IRS report.															
	<input type="checkbox"/> B. Net operating loss carryback Enter year of loss.															
	<input type="checkbox"/> C. Investment tax credit carryback Enter year of credit.															
	<input type="checkbox"/> D. Correction other than A, B, or C Enter date of federal amended return, if filed.															
	42. Amended Return — total payments and credits. Add Line 40 to Line 39 or subtract Line 41 from Line 39.	42			00											
	REFUND	43. If Line 39, or if amended return, Line 42, is larger than Line 31, enter difference (amount of OVERPAYMENT) here.	43			00										
		44. Amount of Line 43 to be applied to your 2015 estimated tax	44			00										
45. Enter the amount of your donation in the trust fund boxes to the right. See instructions for trust fund codes.		45	00	00	00	00	00	00	00	00	00	00	00			
46. REFUND - Subtract Lines 44 and 45 from Line 43 and enter here. Sign below and mail return to: Department of Revenue, PO Box 500, Jefferson City, MO 65106-0500.												46			00	
AMOUNT DUE		47. If Line 31 is larger than Line 39 or Line 42, enter the difference (amount of UNDERPAYMENT) here and go to instructions for Line 48.	47				00									
		48. Underpayment of estimated tax penalty — Attach Form MO-2210. Enter penalty amount here.	48				00									
		49. AMOUNT DUE - Add Lines 47 and 48 and enter here. Sign below and mail return and payment to: Department of Revenue, PO Box 329, Jefferson City, MO 65107-0329. See instructions for Line 49.	49				00									
		If you pay by check, you authorize the Department of Revenue to process the check electronically. Any returned check may be presented again electronically.														
SIGNATURE		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 taxpayer) is based on all information of which he or she has any knowledge. As provided in Chapter 143, RSMo, a penalty of up to \$500 shall be imposed on any individual who files a frivolous return. I also declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit or abatement if I employ such aliens.														
		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. <input type="checkbox"/> YES <input type="checkbox"/> NO										E-MAIL ADDRESS		PREPARED'S TELEPHONE () - - - -		
	SIGNATURE				DATE (MMDDYYYY) _ / _ / _ _				PREPARED'S SIGNATURE				FEIN, SSN, OR PTIN			
	SPOUSE'S SIGNATURE (If filing combined, BOTH must sign)				DAYTIME TELEPHONE () - - - -				PREPARED'S ADDRESS AND ZIP CODE				DATE (MMDDYYYY) _ / _ / _ _			



MISSOURI DEPARTMENT OF REVENUE
**INDIVIDUAL INCOME TAX
ADJUSTMENTS**

2014
FORM
MO-A

Attachment Sequence No. 1040-01

ATTACH TO FORM MO-1040. ATTACH A COPY OF YOUR FEDERAL RETURN. See information beginning on page 11 to assist you in completing this form.

LAST NAME	FIRST NAME	INITIAL	SOCIAL SECURITY NO.
SPOUSE'S LAST NAME	FIRST NAME	INITIAL	SPOUSE'S SOCIAL SECURITY NO.

PART 1 — MISSOURI MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME (SEE PAGE 11).

ADDITIONS	Y - YOURSELF		S - SPOUSE	
1. Interest on state and local obligations other than Missouri source	1Y	00	1S	00
2. <input type="checkbox"/> Partnership; <input type="checkbox"/> Fiduciary; <input type="checkbox"/> S corporation; <input type="checkbox"/> Net Operating Loss (Carryback/Carryforward); <input type="checkbox"/> Other (description)	2Y	00	2S	00
3. Nonqualified distribution received from a qualified 529 plan (higher education savings program) not used for qualified higher education expenses	3Y	00	3S	00
4. Food Pantry contributions included on Federal Schedule A	4Y	00	4S	00
5. Nonresident Property Tax	5Y	00	5S	00
6. TOTAL ADDITIONS — Add Lines 1, 2, 3, 4, and 5. Enter here and on Form MO-1040, Line 2.....	6Y	00	6S	00
SUBTRACTIONS				
7. Interest from exempt federal obligations included in federal adjusted gross income (reduced by related expenses if expenses were over \$500). Attach a detailed list or all Federal Forms 1099...	7Y	00	7S	00
8. Any state income tax refund included in federal adjusted gross income	8Y	00	8S	00
9. <input type="checkbox"/> Partnership; <input type="checkbox"/> Fiduciary; <input type="checkbox"/> S corporation; <input type="checkbox"/> Railroad retirement benefits; <input type="checkbox"/> Net Operating Loss; <input type="checkbox"/> Military (nonresident); <input type="checkbox"/> Build America and Recovery Zone Bond Interest <input type="checkbox"/> Combat pay included in federal adjusted gross income; <input type="checkbox"/> MO Public-Private Transportation Act <input type="checkbox"/> Other (description) Attach supporting documentation	9Y	00	9S	00
10. Exempt contributions made to a qualified 529 plan (higher education savings program)	10Y	00	10S	00
11. Qualified Health Insurance Premiums. Attach supporting documentation	11Y	00	11S	00
12. Missouri depreciation adjustment (Section 143.121, RSMo) <input type="checkbox"/> Sold or disposed property previously taken as addition modification	12Y	00	12S	00
13. Home Energy Audit Expenses	13Y	00	13S	00
14. TOTAL SUBTRACTIONS — Add Lines 7, 8, 9, 10, 11, 12 and 13. Enter here and on Form MO-1040, Line 4.....	14Y	00	14S	00

PART 2 — MISSOURI ITEMIZED DEDUCTIONS — Complete this section only if you itemize deductions on your federal return. Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A.

1. Total federal itemized deductions from Federal Form 1040, Line 40	1	00
2. 2014 Social security tax — (Yourself)	2	00
3. 2014 Social security tax — (Spouse)	3	00
4. 2014 Railroad retirement tax — Tier I and Tier II (Yourself)	4	00
5. 2014 Railroad retirement tax — Tier I and Tier II (Spouse)	5	00
6. 2014 Medicare tax — Yourself and Spouse. See instructions on Page 35.....	6	00
7. 2014 Self-employment tax - See instructions on Page 35	7	00
8. TOTAL — Add Lines 1 through 7.....	8	00
9. State and local income taxes — from Federal Schedule A, Line 5 or see the worksheet below.	9	00
10. Earnings taxes included in Line 9	10	00
11. Net state income taxes — Subtract Line 10 from Line 9 or enter Line 8 from worksheet below.....	11	00
12. MISSOURI ITEMIZED DEDUCTIONS — Subtract Line 11 from Line 8. Enter here and on Form MO-1040, Line 14	12	00

NOTE: IF LINE 12 IS LESS THAN YOUR FEDERAL STANDARD DEDUCTION, SEE INFORMATION ON PAGE 7.

Worksheet For Part 2 - Net State Income Taxes, Line 11	Complete this worksheet only if your federal adjusted gross income from federal Form 1040, Line 37 is more than \$305,050 if married filing combined or qualifying widow(er), \$279,650 if head of household, \$254,200 if single or claimed as a dependent, or \$152,525 if married filing separate. If your federal adjusted gross income is less than or equal to these amounts, do not complete this worksheet. Attach a copy of your Federal Itemized Deduction Worksheet (Page A-9 of Federal Schedule A instructions).	
	1. Enter amount from Federal Itemized Deduction Worksheet, Line 3 (See page A-9 of Federal Schedule A instructions.) If \$0 or less, enter "0"	1 00
	2. Enter amount from Federal Itemized Deduction Worksheet, Line 9 (See Federal Schedule A instructions.)	2 00
	3. State and local income taxes from Federal Form 1040, Schedule A, Line 5	3 00
	4. Earnings taxes included on Federal Form 1040, Schedule A, Line 5	4 00
	5. Subtract Line 4 from Line 3.	5 00
	6. Divide Line 5 by Line 1.	6 %
	7. Multiply Line 2 by Line 6.....	7 00
8. Subtract Line 7 from Line 5. Enter here and on Form MO-A, Part 2, Line 11.....	8 00	

For Privacy Notice, see instructions.

Form MO-A (Revised 12-2014)



MISSOURI DEPARTMENT OF REVENUE
MISSOURI INCOME PERCENTAGE

2014
FORM
MO-NRI

Attachment Sequence No. 1040-04
Attach Federal Return. See Instructions and Diagram on page 2 of Form MO-NRI.

PART A — RESIDENT/NONRESIDENT STATUS — Check your status in the appropriate box below.

NAME (YOURSELF)		NAME (SPOUSE)	
ADDRESS		ADDRESS	
CITY, STATE, ZIP CODE	SOCIAL SECURITY NUMBER	CITY, STATE, ZIP CODE	SOCIAL SECURITY NUMBER

<input type="checkbox"/> 1. NONRESIDENT OF MISSOURI What was your state of residence during 2014?	<input type="checkbox"/> 1. NONRESIDENT OF MISSOURI What was your state of residence during 2014?																								
<input type="checkbox"/> 2. PART-YEAR MISSOURI RESIDENT <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">a. Indicate the date you were a Missouri resident in 2014.</td> <td style="width: 20%;">Date From:</td> <td style="width: 20%;">Date To:</td> </tr> <tr> <td style="height: 20px;"></td> <td></td> <td></td> </tr> <tr> <td>b. Indicate other state of residence and date you resided there.</td> <td>Date From:</td> <td>Date To:</td> </tr> <tr> <td style="height: 20px;"></td> <td></td> <td></td> </tr> </table>	a. Indicate the date you were a Missouri resident in 2014.	Date From:	Date To:				b. Indicate other state of residence and date you resided there.	Date From:	Date To:				<input type="checkbox"/> 2. PART-YEAR MISSOURI RESIDENT <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">a. Indicate the date you were a Missouri resident in 2014.</td> <td style="width: 20%;">Date From:</td> <td style="width: 20%;">Date To:</td> </tr> <tr> <td style="height: 20px;"></td> <td></td> <td></td> </tr> <tr> <td>b. Indicate other state of residence and date you resided there.</td> <td>Date From:</td> <td>Date To:</td> </tr> <tr> <td style="height: 20px;"></td> <td></td> <td></td> </tr> </table>	a. Indicate the date you were a Missouri resident in 2014.	Date From:	Date To:				b. Indicate other state of residence and date you resided there.	Date From:	Date To:			
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b. Indicate other state of residence and date you resided there.	Date From:	Date To:																							
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b. Indicate other state of residence and date you resided there.	Date From:	Date To:																							

Based on the **Military Spouse's Residency Relief Act**, if you are the spouse of a military servicemember residing outside of Missouri solely because your spouse is there on military orders, and Missouri is your state of residence, any income you earn is taxable to Missouri. **Do not complete Form MO-NRI.** You must report 100% on Line 27 of MO-1040.

<input type="checkbox"/> 3. MILITARY/NONRESIDENT TAX STATUS — Indicate your tax status below and complete Part C—Missouri Income Percentage. a. Missouri Home of Record <input type="checkbox"/> I did not at any time during the 2014 tax year maintain a permanent place of abode in Missouri nor did I spend more than 30 days in Missouri during the year. I did maintain a permanent place of abode in the state of _____. b. Non-Missouri Home of Record <input type="checkbox"/> I resided in Missouri during 2014 solely because my spouse or I was stationed at _____ on military orders, my home of record is in the state of _____.	<input type="checkbox"/> 3. MILITARY/NONRESIDENT TAX STATUS — Indicate your tax status below and complete Part C—Missouri Income Percentage. a. Missouri Home of Record <input type="checkbox"/> I did not at any time during the 2014 tax year maintain a permanent place of abode in Missouri nor did I spend more than 30 days in Missouri during the year. I did maintain a permanent place of abode in the state of _____. b. Non-Missouri Home of Record <input type="checkbox"/> I resided in Missouri during 2014 solely because my spouse or I was stationed at _____ on military orders, my home of record is in the state of _____.
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PART B — WORKSHEET FOR MISSOURI SOURCE INCOME

ADJUSTED GROSS INCOME COMPUTATIONS	FEDERAL FORM 1040A LINE NO.	FEDERAL FORM 1040 LINE NO.	YOURSELF OR ONE INCOME FILER		SPOUSE (ON A COMBINED RETURN)	
			MISSOURI SOURCES		MISSOURI SOURCES	
A. Wages, salaries, tips, etc.....	7	7	A	00	A	00
B. Taxable interest income.....	8a	8a	B	00	B	00
C. Dividend income.....	9a	9a	C	00	C	00
D. State and local income tax refunds.....	none	10	D	00	D	00
E. Alimony received.....	none	11	E	00	E	00
F. Business income or (loss).....	none	12	F	00	F	00
G. Capital gain or (loss).....	10	13	G	00	G	00
H. Other gains or (losses).....	none	14	H	00	H	00
I. Taxable IRA distributions.....	11b	15b	I	00	I	00
J. Taxable pensions and annuities.....	12b	16b	J	00	J	00
K. Rents, royalties, partnerships, S corporations, trusts, etc.....	none	17	K	00	K	00
L. Farm income or (loss).....	none	18	L	00	L	00
M. Unemployment compensation.....	13	19	M	00	M	00
N. Taxable social security benefits.....	14b	20b	N	00	N	00
O. Other income.....	none	21	O	00	O	00
P. Total — Add Lines A through O.....	15	22	P	00	P	00
Q. Less: federal adjustments to income.....	20	36	Q	00	Q	00
R. SUBTOTAL (Line P – Line Q) If no modifications to income, STOP and ENTER this amount on reverse side, Part C, Line 1.	21	37	R	00	R	00
S. Missouri modifications — additions to federal adjusted gross income (Missouri source from Form MO-1040, Line 2).....			S	00	S	00
T. Missouri modifications — subtractions from federal adjusted gross income (Missouri source from Form MO-1040, Line 4).....			T	00	T	00
U. MISSOURI INCOME (Missouri sources). Line R plus Line S, minus Line T. Enter this amount on reverse side, Part C, Line 1.			U	00	U	00

PART C — MISSOURI INCOME PERCENTAGE

	Yourself or One Income Filer		Spouse (on a Combined Return)	
1. Missouri income — Enter wages, salaries, etc. from Missouri. (You must file a Missouri return if the amount on this line is more than \$600.)	1	00	1	00
2. Taxpayer's total adjusted gross income (from Form MO-1040, Lines 5Y and 5S or from your federal form if you are a military nonresident and you are not required to file a Missouri return).	2	00	2	00
3. MISSOURI INCOME PERCENTAGE (divide Line 1 by Line 2). If greater than 100%, enter 100%. (Round to a whole percent such as 91% instead of 90.5% and 90% instead of 90.4%. However, if percentage is less than 0.5%, use the exact percentage.) Enter percentage here and on Form MO-1040, Lines 27Y and 27S.	3	%	3	%

INSTRUCTIONS

PART A, LINE 1: NONRESIDENTS OF MISSOURI — If you are a Missouri nonresident and had Missouri source income, complete Part A, Line 1, Part B, and Part C. Attach a copy of your federal return and this form to your Missouri return.

PART A, LINE 2: PART-YEAR RESIDENT — If you were a Missouri part-year resident with Missouri source income and income from another state; you may use Form MO-NRI or Form MO-CR, whichever is to your benefit. When using Form MO-NRI, complete Part A, Line 2, Part B, and Part C. Missouri source income includes any income (pensions, annuities, etc.) that you received while living in Missouri. Attach a copy of your federal return and this form to your Missouri return.

PART A, LINE 3: MILITARY NONRESIDENT TAX STATUS —

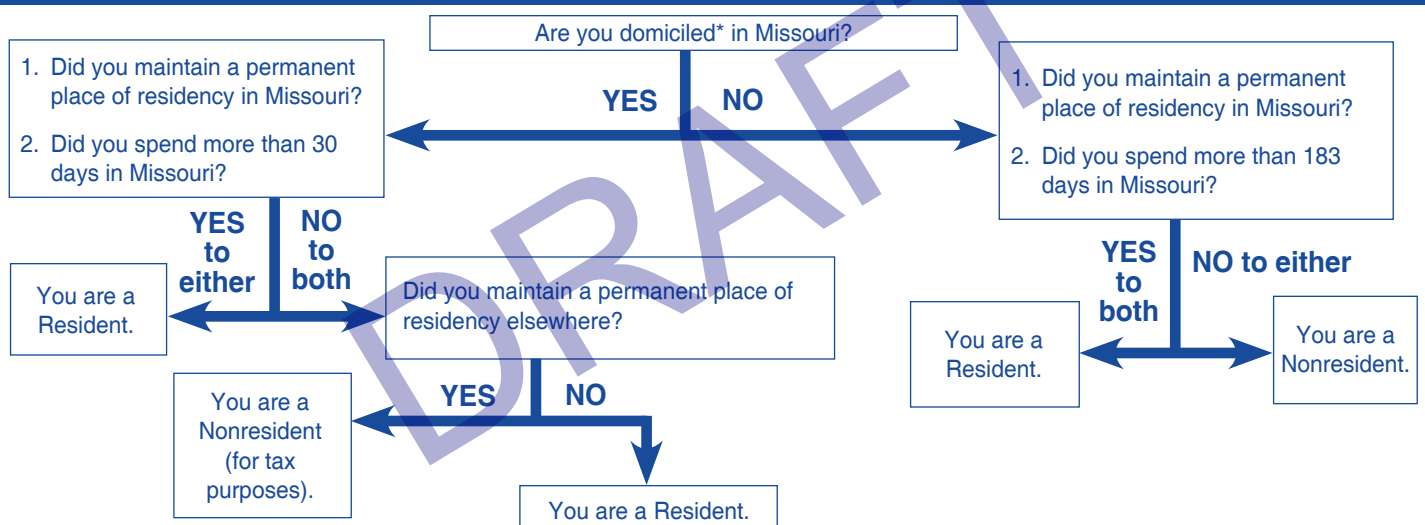
MISSOURI HOME OF RECORD — *If you have a Missouri home of record and you:*

- Did not have any Missouri income other than military income, were not in Missouri for more than 30 days, did not maintain a home in Missouri during the year, but did maintain living quarters elsewhere, you qualify as a nonresident for tax purposes. Complete Part A, Line 3 and enter "0" on Part C, Line 1.
- Did have Missouri income other than military income, were in Missouri for more than 30 days or maintained a home in Missouri during the year, you cannot use this form. You must file Form MO-1040 because 100 percent of your income is taxable, including your military income. **Do not complete this form.**
- Did not have Missouri income other than military income but spent more than 30 days in Missouri or maintained a home in Missouri during the year, you must file Form MO-1040 because 100 percent of your income is taxable, including your military income. **Do not complete this form.**
- Are married to a Missouri resident, who is not in the military, but lives with you outside of Missouri on military orders, you may use Form MO-NRI to calculate your Missouri income percentage. However, any income earned by your spouse is taxable to Missouri. Your spouse is not eligible to complete Form MO-NRI.

MILITARY NONRESIDENT STATIONED IN MISSOURI — *If you are a military nonresident, stationed in Missouri and you:*

- Earned non-military income while in Missouri**, you must file Form MO-1040. Complete Part A, Line 3, Part B and Part C. The nonresident military pay should be subtracted from your federal adjusted gross income using Form MO-A, Part 1, Line 9, as a "Military (nonresident) Subtraction".
- Only had military income while in Missouri**, you may complete a **No Return Required-Military Online Form at the following address:** <http://dor.mo.gov/personal/individual/>.

NOTE: IF YOU FILE A JOINT FEDERAL RETURN, YOU MUST FILE A COMBINED MISSOURI RETURN (REGARDLESS OF WHOM EARNED THE INCOME). COMPLETE EACH COLUMN OF PART B AND PART C OF THIS FORM. DO NOT COMBINE INCOMES FOR YOU AND YOUR SPOUSE.

Use this diagram to determine if you or your spouse are a RESIDENT OR NONRESIDENT

*Domicile (Home of Record) — The place an individual intends to be his or her permanent home; a place that he or she intends to return whenever absent. A domicile, once established, continues until the individual moves to a new location with the true intention of making his or her permanent home there. An individual can only have one domicile at a time.

Under penalties of perjury, I declare that I have examined this form and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge. As provided in Chapter 143, RSMo, a penalty of up to \$500 shall be imposed on any individual who files a frivolous return.

SIGNATURE	DATE	SPOUSE'S SIGNATURE	DATE
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