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Form **MO-NRI**

MISSOURI DEPARTMENT OF REVENUE

2025 Missouri Income Percentage

Attach Federal Return. See instructions and diagram on page 3 of Form MO-NRI.

Part A

Resident/Nonresident Status - Select your status in the appropriate box below.

Social Security Number

___ - ___ - ___

Name

Address

City, State, ZIP Code

☐ 1. Nonresident of Missouri

State of residence during 2025 _____

☐ Remote Work (See instructions on Form MO-NRI, page 3)

☐ 2. Part-Year Missouri Resident

☐ Remote Work (See instructions on Form MO-NRI, page 3)

Indicate the dates you were a Missouri Resident in 2025.

A. Date From: _____ Date To: _____

B. Indicate the other state of residence and dates you resided there _____

Date From: _____ Date To: _____

Spouse's Social Security Number

___ - ___ - ___

Spouse's Name

Address

City, State, ZIP Code

☐ 1. Nonresident of Missouri

State of residence during 2025 _____

☐ Remote Work (See instructions on Form MO-NRI, page 3)

☐ 2. Part-Year Missouri Resident

☐ Remote Work (See instructions on Form MO-NRI, page 3)

Indicate the dates you were a Missouri Resident in 2025.

A. Date From: _____ Date To: _____

B. Indicate the other state of residence and dates 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 32 of Form MO-1040.

☐ 3. Military/Nonresident Tax Status - Indicate your tax status below and complete Part C - Missouri Income Percentage.

☐ Missouri Home of Record
I did not at any time during the tax year 2025 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 _____ .

☐ Non-Missouri Home of Record
I resided in Missouri during 2025 solely because my spouse or I was stationed at _____ on military orders. My home of record is in the state of _____ .

☐ 3. Military/Nonresident Tax Status - Indicate your tax status below and complete Part C - Missouri Income Percentage.

☐ Missouri Home of Record
I did not at any time during the tax year 2025 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 _____ .

☐ Non-Missouri Home of Record
I resided in Missouri during 2025 solely because my spouse or I was stationed at _____ on military orders. My home of record is in the state of _____ .

For Privacy Notice, see Instructions.

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Worksheet for Missouri Source Income

Part B

Adjusted Gross Income Computations	Federal Form 1040, Federal Form 1040-SR, or Schedule 1 Line No.	Yourself or One Income Filer — Missouri Sources	Spouse (On A Combined Return) — Missouri Sources
A. Wages, salaries, tips, etc.	1z	A .00	A .00
B. Taxable interest income	2b	B .00	B .00
C. Dividend income	3b	C .00	C .00
D. State and local income tax refunds (from schedule 1, part 1)	1	D .00	D .00
E. Alimony received (from schedule 1, part 1)	2a	E .00	E .00
F. Business income or (loss) (from schedule 1, part 1)	3	F .00	F .00
G. Capital gain or (loss)	7a	G .00	G .00
H. Other gains or (losses) (from schedule 1, part 1)	4	H .00	H .00
I. Taxable IRA distributions	4b	I .00	I .00
J. Taxable pensions and annuities	5b	J .00	J .00
K. Rents, royalties, partnerships, S corporations, etc. (from schedule 1, part 1)	5	K .00	K .00
L. Farm income or (loss) (from schedule 1, part 1)	6	L .00	L .00
M. Unemployment compensation (from schedule 1, part 1)	7	M .00	M .00
N. Taxable social security benefits	6b	N .00	N .00
O. Other income (from schedule 1, part 1)	9	O .00	O .00
P. Total - Add Lines A through O		P .00	P .00
Q. Minus: federal adjustments to income	10	Q .00	Q .00
R. SUBTOTAL (Line P - Line Q) If no modifications to income, enter this amount on Part C, Line 1	11	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 Part C, Line 1		U .00	U .00

Missouri Income Percentage

Part C

	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)	1Y .00	1S .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)	2Y .00	2S .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 32Y and 32S	3Y %	3S %

Signature

Under penalties of perjury, I declare that I have examined this form and to the best of my knowledge and believe 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 (MM/DD/YY) _____

Spouse's Signature (if filing combined, BOTH must sign) _____ Date (MM/DD/YY) _____

Ever served on active duty in the United States Armed Forces?

If yes, visit **dor.mo.gov/military/** to see the services and benefits DOR offers to all eligible military individuals, or complete the survey at **mvc.dps.mo.gov/MoVeteransInformation/Survey/DOR** to receive information from the Missouri Veterans Commission. A list of all state agency resources and benefits can be found at **veteranbenefits.mo.gov/state-benefits/**.

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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, Form(s) W-2 and 1099 and this form to your Missouri return.

If you performed remote work for a Missouri employer outside of Missouri during 2025, this income is not taxable to Missouri. Check the Remote Work box under Part A, Line 1, and complete Part B and C.

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, Form(s) W-2 and 1099 and this form to your Missouri return.

If you performed remote work for a Missouri employer outside of Missouri during 2025, the portion of income earned while working outside Missouri is not taxable to Missouri. Check the Remote Work box under Part A, Line 2, and complete Part B and C.

Part A, Line 3: Military Nonresident Tax Status

Missouri Home of Record - ***If you have a Missouri home of record and you:***

a) 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.

b) 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.**

c) 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.**

d) 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:***

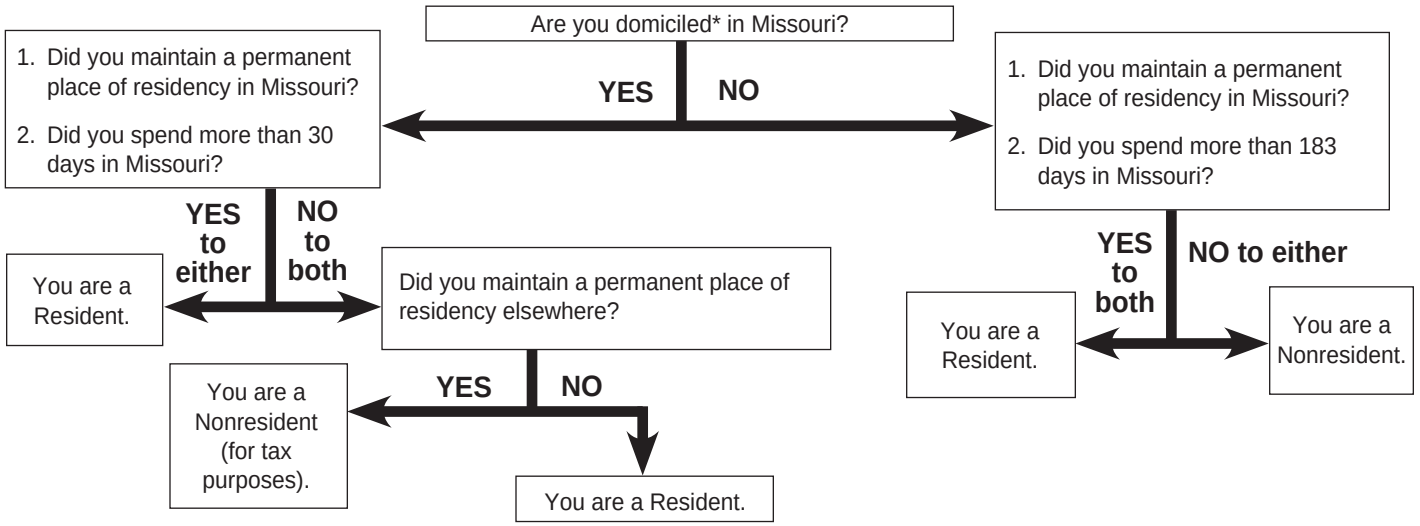
a) Earned non-military income while in Missouri - You must file Form MO-1040. Complete Part A, Line 3, Part B and Part C. The nonresident military pay should be subtracted from your federal adjusted gross income using Form MO-A, Part 1, Line 11, as a "Military (nonresident)" subtraction.

b) Only had military income while in Missouri - You may complete a Military - No Return Required Form online at **mytax.mo.gov/rptp/portal/business/military-noreturn**.

The Veterans Auto and Education Improvement Act of 2022 has altered some aspects of the Servicemembers Civil Relief Act, and may impact or supersede the above instructions.

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.

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