



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

Social Security Number

Input boxes for Social Security Number

Name

Input box for Name

Address

Input box for Address

City, State, ZIP Code

Input box for City, State, ZIP Code

- 1. Nonresident of Missouri
State of residence during 2021
Remote Work
2. Part-Year Missouri Resident
Remote Work

Indicate the dates you were a Missouri Resident in 2021.

- 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

Input boxes for Spouse's Social Security Number

Spouse's Name

Input box for Spouse's Name

Address

Input box for Address

City, State, ZIP Code

Input box for City, State, ZIP Code

- 1. Nonresident of Missouri
State of residence during 2021
Remote Work
2. Part-Year Missouri Resident
Remote Work

Indicate the dates you were a Missouri Resident in 2021.

- A. Date From: Date To:
B. Indicate the other state of residence and dates you resided there
Date From: Date To:

Part A

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 30 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
Non-Missouri Home of Record

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Missouri Home of Record
Non-Missouri Home of Record

**Worksheet for Missouri Source Income**

Part B

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

**Missouri Income Percentage**

Part C

	1Y	2Y	3Y	1S	2S	3S
1. <b>Missouri Income</b> - Enter wages, salaries, etc. from Missouri. (You must file a Missouri return if the amount on this line is more than \$600) ....	<input type="text"/> .00	<input type="text"/> .00	<input type="text"/> %	<input type="text"/> .00	<input type="text"/> .00	<input type="text"/> %
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) ....	<input type="text"/> .00	<input type="text"/> .00		<input type="text"/> .00	<input type="text"/> .00	
3. <b>Missouri Income Percentage</b> - 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 30Y and 30S. ....			<input type="text"/> %			<input type="text"/> %

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/](http://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/](http://veteranbenefits.mo.gov/state-benefits/).

**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 2021, 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 2021, 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:**

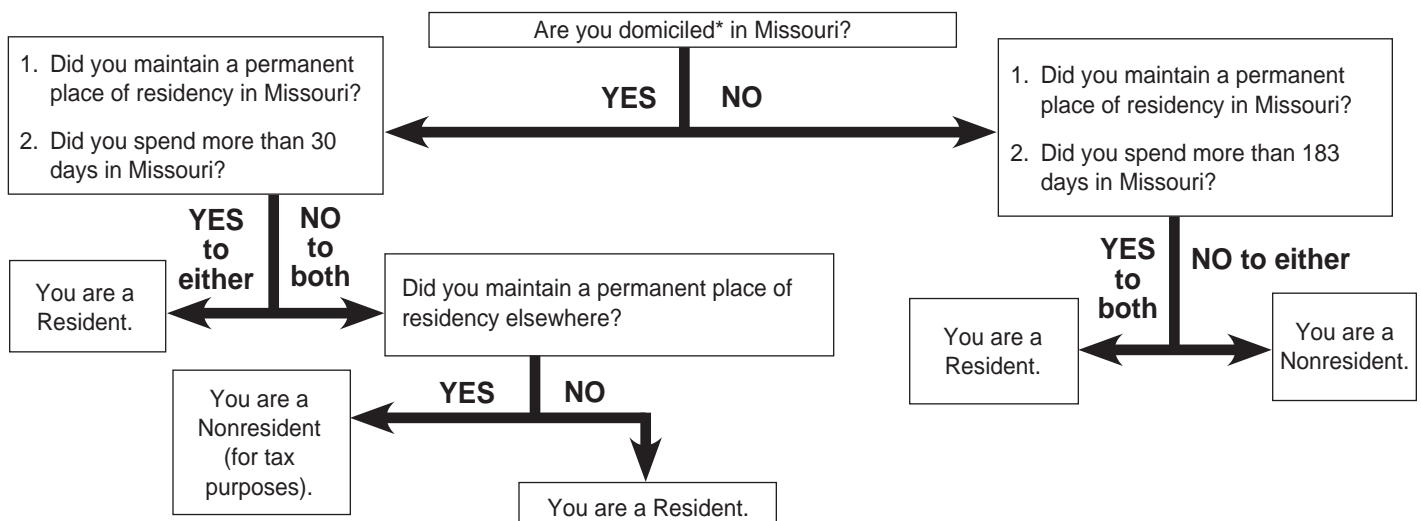
- a) Did not have any Missouri income other than military income, were not in Missouri for more than 30 days, did not maintain a home in Missouri during the year, but did maintain living quarters elsewhere, you qualify as a nonresident for tax purposes. Complete Part A, Line 3 and enter "0" on Part C, 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 [sa.dor.mo.gov/nri/](http://sa.dor.mo.gov/nri/).

**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.