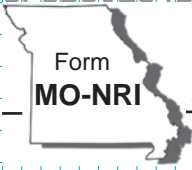


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MISSOURI DEPARTMENT OF REVENUE 2023 Missouri Income Percentage

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

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

Social Security Number [Redacted]

Spouse's Social Security Number [Redacted]

Name [Redacted]

Spouse's Name [Redacted]

Address [Redacted]

Address [Redacted]

City, State, ZIP Code [Redacted]

City, State, ZIP Code [Redacted]

1. Nonresident of Missouri State of residence during 2023 \_\_\_\_\_

1. Nonresident of Missouri State of residence during 2023 \_\_\_\_\_

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

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)

2. Part-Year Missouri Resident Remote Work (See instructions on Form MO-NRI, page 3)

Indicate the dates you were a Missouri Resident in 2023.

Indicate the dates you were a Missouri Resident in 2023.

A. Date From: \_\_\_\_\_ Date To: \_\_\_\_\_

A. Date From: \_\_\_\_\_ Date To: \_\_\_\_\_

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

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

Date From: \_\_\_\_\_ Date To: \_\_\_\_\_

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.

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 2023 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 \_\_\_\_\_.

Missouri Home of Record I did not at any time during the tax year 2023 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 2023 solely because my spouse or I was stationed at \_\_\_\_\_ on military orders. My home of record is in the state of \_\_\_\_\_.

Non-Missouri Home of Record I resided in Missouri during 2023 solely because my spouse or I was stationed at \_\_\_\_\_ on military orders. My home of record is in the state of \_\_\_\_\_.



**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 2023, 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 2023, 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:**

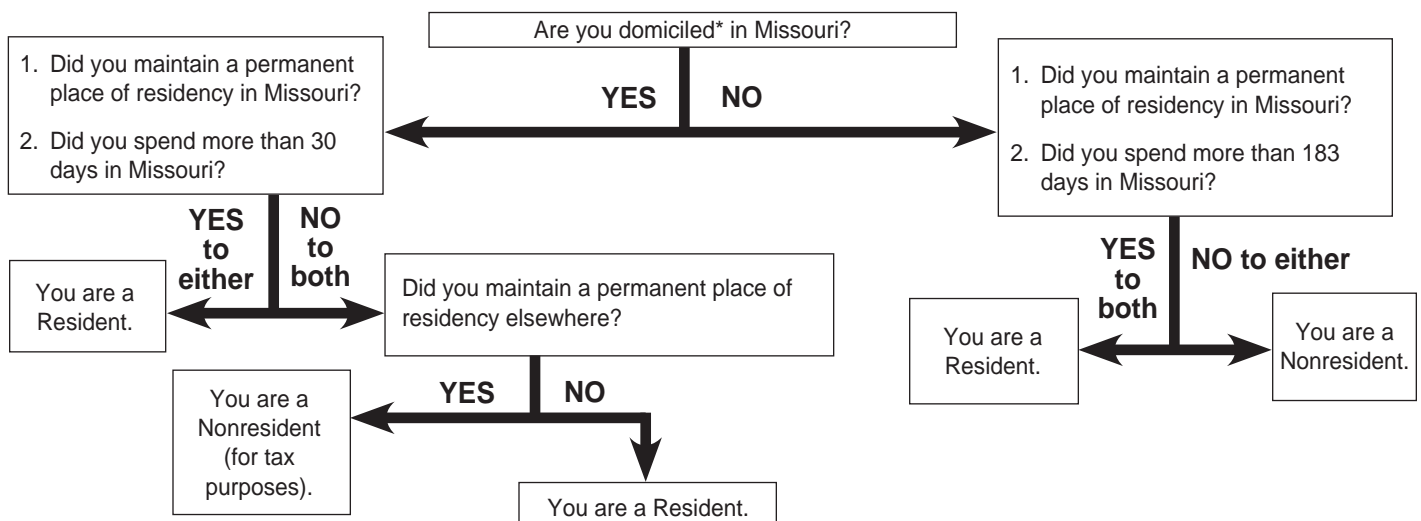
- a) Did not have any Missouri income other than military income, were not in Missouri for more than 30 days, did not maintain a home in Missouri during the year, but did maintain living quarters elsewhere, you qualify as a nonresident for tax purposes. Complete Part A, Line 3 and enter "0" on Part C,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

**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.