

For the year Jan. 1–Dec. 31, 2011, or other tax year beginning

, 2011, ending

, 20

See separate instructions.

Your first name and initial

Last name

Your social security number

If a joint return, spouse's first name and initial

Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Foreign country name

Foreign province/county

Foreign postal code

## Filing Status

1 ☐ Single2 ☐ Married filing jointly (even if only one had income)3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶5 ☐ Qualifying widow(er) with dependent child

Check only one box.

## Exemptions

6a ☐ Yourself. If someone can claim you as a dependent, do not check box 6a . . . . .b ☐ Spouse . . . . .

c Dependents:

(1) First name

Last name

(2) Dependent's social security number

(3) Dependent's relationship to you

(4) ☒ if child under age 17 qualifying for child tax credit (see instructions)If more than four dependents, see instructions and check here ▶ ☐

				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

d Total number of exemptions claimed . . . . .

Boxes checked on 6a and 6b

No. of children on 6c who:

• lived with you  
• did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above ▶

## Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .

8a Taxable interest. Attach Schedule B if required . . . . .

b Tax-exempt interest. Do not include on line 8a . . . . .

8b

9a Ordinary dividends. Attach Schedule B if required . . . . .

b Qualified dividends . . . . .

9b

10 Taxable refunds, credits, or offsets of state and local income taxes . . . . .

11 Alimony received . . . . .

12 Business income or (loss). Attach Schedule C or C-EZ . . . . .

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐

14 Other gains or (losses). Attach Form 4797 . . . . .

15a IRA distributions . . . . .

15a

b Taxable amount . . . . .

16a Pensions and annuities . . . . .

16a

b Taxable amount . . . . .

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

18 Farm income or (loss). Attach Schedule F . . . . .

19 Unemployment compensation . . . . .

20a Social security benefits . . . . .

20a

b Taxable amount . . . . .

21 Other income. List type and amount . . . . .

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

## Adjusted Gross Income

23 Educator expenses . . . . .

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ . . . . .

25 Health savings account deduction. Attach Form 8889 . . . . .

26 Moving expenses. Attach Form 3903 . . . . .

27 Deductible part of self-employment tax. Attach Schedule SE . . . . .

28 Self-employed SEP, SIMPLE, and qualified plans . . . . .

29 Self-employed health insurance deduction . . . . .

30 Penalty on early withdrawal of savings . . . . .

31a Alimony paid b Recipient's SSN ▶

32 IRA deduction . . . . .

33 Student loan interest deduction . . . . .

34 Tuition and fees. Attach Form 8917 . . . . .

35 Domestic production activities deduction. Attach Form 8903 . . . . .

36 Add lines 23 through 35 . . . . .

37 Subtract line 36 from line 22. This is your adjusted gross income ▶

**Tax and Credits****Standard Deduction for—**

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:  
Single or Married filing separately, \$5,800

Married filing jointly or Qualifying widow(er), \$11,600

Head of household, \$8,500

<b>38</b>	Amount from line 37 (adjusted gross income)	<b>38</b>	
<b>39a</b>	Check <input type="checkbox"/> <b>You</b> were born before January 2, 1947, <input type="checkbox"/> <b>Blind.</b> } <b>Total boxes checked ▶ 39a</b> <input type="checkbox"/>		
	if: <input type="checkbox"/> <b>Spouse</b> was born before January 2, 1947, <input type="checkbox"/> <b>Blind.</b>		
<b>b</b>	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ <b>39b</b> <input type="checkbox"/>		
<b>40</b>	<b>Itemized deductions</b> (from Schedule A) or your <b>standard deduction</b> (see left margin)	<b>40</b>	
<b>41</b>	Subtract line 40 from line 38	<b>41</b>	
<b>42</b>	<b>Exemptions.</b> Multiply \$3,700 by the number on line 6d	<b>42</b>	
<b>43</b>	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	<b>43</b>	
<b>44</b>	<b>Tax</b> (see instructions). Check if any from: <b>a</b> <input type="checkbox"/> Form(s) 8814 <b>b</b> <input type="checkbox"/> Form 4972 <b>c</b> <input type="checkbox"/> 962 election	<b>44</b>	
<b>45</b>	<b>Alternative minimum tax</b> (see instructions). Attach Form 6251	<b>45</b>	
<b>46</b>	Add lines 44 and 45	<b>46</b>	
<b>47</b>	Foreign tax credit. Attach Form 1116 if required	<b>47</b>	
<b>48</b>	Credit for child and dependent care expenses. Attach Form 2441	<b>48</b>	
<b>49</b>	Education credits from Form 8863, line 23	<b>49</b>	
<b>50</b>	Retirement savings contributions credit. Attach Form 8880	<b>50</b>	
<b>51</b>	Child tax credit (see instructions)	<b>51</b>	
<b>52</b>	Residential energy credits. Attach Form 5695	<b>52</b>	
<b>53</b>	Other credits from Form: <b>a</b> <input type="checkbox"/> 3800 <b>b</b> <input type="checkbox"/> 8801 <b>c</b> <input type="checkbox"/>	<b>53</b>	
<b>54</b>	Add lines 47 through 53. These are your <b>total credits</b>	<b>54</b>	
<b>55</b>	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	<b>55</b>	

**Other Taxes**

<b>56</b>	Self-employment tax. Attach Schedule SE	<b>56</b>	
<b>57</b>	Unreported social security and Medicare tax from Form: <b>a</b> <input type="checkbox"/> 4137 <b>b</b> <input type="checkbox"/> 8919	<b>57</b>	
<b>58</b>	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	<b>58</b>	
<b>59a</b>	Household employment taxes from Schedule H	<b>59a</b>	
<b>b</b>	First-time homebuyer credit repayment. Attach Form 5405 if required	<b>59b</b>	
<b>60</b>	Other taxes. Enter code(s) from instructions	<b>60</b>	
<b>61</b>	Add lines 55 through 60. This is your <b>total tax</b>	<b>61</b>	

**Payments**

If you have a qualifying child, attach Schedule EIC.

<b>62</b>	Federal income tax withheld from Forms W-2 and 1099	<b>62</b>	
<b>63</b>	2011 estimated tax payments and amount applied from 2010 return	<b>63</b>	
<b>64a</b>	<b>Earned income credit (EIC)</b>	<b>64a</b>	
<b>b</b>	Nontaxable combat pay election <b>64b</b>		
<b>65</b>	Additional child tax credit. Attach Form 8812	<b>65</b>	
<b>66</b>	American opportunity credit from Form 8863, line 14	<b>66</b>	
<b>67</b>	First-time homebuyer credit from Form 5405, line 10	<b>67</b>	
<b>68</b>	Amount paid with request for extension to file	<b>68</b>	
<b>69</b>	Excess social security and tier 1 RRTA tax withheld	<b>69</b>	
<b>70</b>	Credit for federal tax on fuels. Attach Form 4136	<b>70</b>	
<b>71</b>	Credits from Form: <b>a</b> <input type="checkbox"/> 2439 <b>b</b> <input type="checkbox"/> 8839 <b>c</b> <input type="checkbox"/> 8801 <b>d</b> <input type="checkbox"/> 8885	<b>71</b>	
<b>72</b>	Add lines 62, 63, 64a, and 65 through 71. These are your <b>total payments</b>	<b>72</b>	

**Refund**

Direct deposit? See instructions.

<b>73</b>	If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you <b>overpaid</b>	<b>73</b>	
<b>74a</b>	Amount of line 73 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>74a</b>	
<b>b</b>	Routing number	<b>c</b>	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
<b>d</b>	Account number		

**Amount You Owe**

<b>75</b>	Amount of line 73 you want <b>applied to your 2012 estimated tax</b>	<b>75</b>	
<b>76</b>	<b>Amount you owe.</b> Subtract line 72 from line 61. For details on how to pay, see instructions	<b>76</b>	
<b>77</b>	Estimated tax penalty (see instructions)	<b>77</b>	

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes.** Complete below. ☐ **No**

Designee's name ▶ Phone no. ▶ Personal identification number (PIN) ▶

**Sign Here**

Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	Identity Protection PIN (see inst.)

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶	Firm's EIN ▶			
Firm's address ▶	Phone no.			

**Additional Child Tax Credit**Department of the Treasury  
Internal Revenue Service (99)

Complete and attach to Form 1040, Form 1040A, or Form 1040NR.

Name(s) shown on return

1040  
1040A  
1040NR

8812

OMB No. 1545-0074

**2011**Attachment  
Sequence No. **47**

Your social security number

**Part I All Filers**

- 1 1040 filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040, line 51).
- 1040A filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040A, line 33).
- 1040NR filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet (see the Instructions for Form 1040NR, line 48).

If you used Pub. 972, enter the amount from line 8 of the Child Tax Credit Worksheet in the publication.

- 2** Enter the amount from Form 1040, line 51, Form 1040A, line 33, or Form 1040NR, line 48 . . . . . **2**
- 3** Subtract line 2 from line 1. If zero, **stop**; you cannot take this credit . . . . . **3**
- 4a** Earned income (see instructions on back) . . . . . **4a**
- b** Nontaxable combat pay (see instructions on back) . . . . . **4b**
- 5** Is the amount on line 4a more than \$3,000?  
☐ **No.** Leave line 5 blank and enter -0- on line 6.  
☐ **Yes.** Subtract \$3,000 from the amount on line 4a. Enter the result . . . . . **5**
- 6** Multiply the amount on line 5 by 15% (.15) and enter the result . . . . . **6**
- Next.** Do you have three or more qualifying children?  
☐ **No.** If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part II and enter the **smaller** of line 3 or line 6 on line 13.  
☐ **Yes.** If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.

**Part II Certain Filers Who Have Three or More Qualifying Children**

- 7** Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see instructions on back . . . . . **7**
- 8 1040 filers:** Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on line 60.
- 1040A filers:** Enter -0-.
- 1040NR filers:** Enter the total of the amounts from Form 1040NR, lines 27 and 55, plus any taxes that you identified using code "UT" and entered on line 59.
- 9** Add lines 7 and 8 . . . . . **9**
- 10 1040 filers:** Enter the total of the amounts from Form 1040, lines 64a and 69.
- 1040A filers:** Enter the total of the amount from Form 1040A, line 38a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 41 (see instructions on back).
- 1040NR filers:** Enter the amount from Form 1040NR, line 65.
- 11** Subtract line 10 from line 9. If zero or less, enter -0- . . . . . **11**
- 12** Enter the **larger** of line 6 or line 11 . . . . . **12**
- Next,** enter the **smaller** of line 3 or line 12 on line 13.

**Part III Additional Child Tax Credit**

- 13 This is your additional child tax credit**
- . . . . .

**13**Enter this amount on  
Form 1040, line 65,  
Form 1040A, line 39, or  
Form 1040NR, line 63.1040  
1040A  
1040NR



FOR CALENDAR YEAR JAN. 1–DEC. 31, 2011, 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  
2011

SPOUSE'S LAST NAME

FIRST NAME

M. INITIAL

SUFFIX (JR, SR, etc.)

DECEASED  
2011

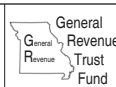
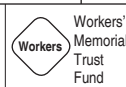
IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REPRESENTATIVE, ETC.)

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, 2011.

## 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 2011 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 ( <b>See Box B before checking.</b> ) <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 55 minus Lines 45, 64a, 66, 67, and amounts from Forms 8801, 8839 and 8885 on Line 71 • Federal Form 1040A, Line 35 minus Lines 38a and 40 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 — \$5,800; Head of Household — \$8,500; Married Filing a Combined Return or Qualifying Widow(er) — \$11,600; 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 ( <b>DO NOT INCLUDE YOURSELF OR SPOUSE.</b> ) .....	15		
16. Number of dependents on Line 15 who are 65 years of age or older and do not receive Medicaid or state funding ( <b>DO NOT INCLUDE YOURSELF OR SPOUSE.</b> ) .....	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
22. Enterprise zone or rural empowerment zone income modification .....	22Y	00	22S
23. Subtract Line 22 from Line 21. Enter here and on Line 24. ....	23Y	00	23S

Do not  
include  
yourself  
or  
spouse.

# DRAFT Subject to Change

		Yourself		Spouse		
TAX	24. Taxable income amount from Lines 23Y and 23S .....	24Y	00	24S	00	
	25. Tax (See tax table on page 26 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%. Check the box if you or your spouse is a professional entertainer or a member of a professional athletic team. <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE .....	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/or 1099. ....	32	00		
		33. 2011 Missouri estimated tax payments (include overpayment from 2010 applied to 2011) .....	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			
<b>Skip Lines 40–42 if you are not filing an amended return.</b>						
AMENDED RETURN		40. Amount paid on original return .....	40	00		
	41. Overpayment as shown (or adjusted) on original return .....	41	00			
	<b>INDICATE REASON FOR AMENDING.</b>		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			
	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 2012 estimated tax .....	44	00			
REFUND	45. Enter the amount of your donation in the trust fund boxes to the right. See instructions for trust fund codes. ....	00	00	00	00	
	46. Overpayment to be refunded to you. 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		
	47. If Line 31 is larger than Line 39 or Line 42, enter the difference (amount of UNDERPAYMENT) here. ....		47	00		
	48. Underpayment of estimated tax penalty — Attach Form MO-2210. Enter penalty amount here. ....		48	00		
	49. Total 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. Please write your social security number(s) and daytime phone number on your check or money order (U.S. funds only). Make payable to Missouri Department of Revenue. ....		49	00		
	<b>AMOUNT YOU OWE</b>					
	If you pay by check, you authorize the Department of Revenue to process the check electronically. Any returned check may be presented again electronically.					
	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/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 PREPARER'S TELEPHONE ( )					
SIGNATURE DATE PREPARER'S SIGNATURE FEIN, SSN, OR PTIN						
SPOUSE'S SIGNATURE (If filing combined, BOTH must sign) DAYTIME TELEPHONE PREPARER'S ADDRESS AND ZIP CODE DATE						

This form is available upon request in alternative accessible format(s).

MO 860-1094 (10-2011)





MISSOURI DEPARTMENT OF REVENUE  
**MISSOURI INCOME  
PERCENTAGE**

**2011  
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"/> <b>1. NONRESIDENT OF MISSOURI</b> What was your state of residence during 2011?	<input type="checkbox"/> <b>1. NONRESIDENT OF MISSOURI</b> What was your state of residence during 2011?
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<input type="checkbox"/> <b>2. PART-YEAR MISSOURI RESIDENT</b> a. Indicate the date you were a Missouri resident in 2011.      Date From:      Date To: <div style="border: 1px solid black; height: 20px; margin: 2px 0;"></div> b. Indicate other state of residence and date you resided there.      Date From:      Date To: <div style="border: 1px solid black; height: 20px; margin: 2px 0;"></div>	<input type="checkbox"/> <b>2. PART-YEAR MISSOURI RESIDENT</b> a. Indicate the date you were a Missouri resident in 2011.      Date From:      Date To: <div style="border: 1px solid black; height: 20px; margin: 2px 0;"></div> b. Indicate other state of residence and date you resided there.      Date From:      Date To: <div style="border: 1px solid black; height: 20px; margin: 2px 0;"></div>
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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"/> <b>3. MILITARY/NONRESIDENT TAX STATUS — Indicate your tax status below and complete Part C—Missouri Income Percentage.</b> a. <b>Missouri Home of Record</b> <input type="checkbox"/> I did not at any time during the 2011 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. <b>Non-Missouri Home of Record</b> <input type="checkbox"/> I resided in Missouri during 2011 solely because my spouse or I was stationed at _____ on military orders, my home of record is in the state of _____.	<input type="checkbox"/> <b>3. MILITARY/NONRESIDENT TAX STATUS — Indicate your tax status below and complete Part C—Missouri Income Percentage.</b> a. <b>Missouri Home of Record</b> <input type="checkbox"/> I did not at any time during the 2011 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. <b>Non-Missouri Home of Record</b> <input type="checkbox"/> I resided in Missouri during 2011 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. <b>SUBTOTAL</b> (Line P – Line Q) If no modifications to income, <b>STOP and ENTER this amount on reverse side, Part C, Line 1.....</b>	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. <b>MISSOURI INCOME</b> (Missouri sources). Line R plus Line S, minus Line T. <b>Enter this amount on reverse side, Part C, Line 1.....</b>			U	00	U	00

For Privacy Notice, see instructions.

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**PART C — MISSOURI INCOME PERCENTAGE**

	Yourself or One Income Filer		Spouse (on a Combined Return)	
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.) .....	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. <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 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 —**

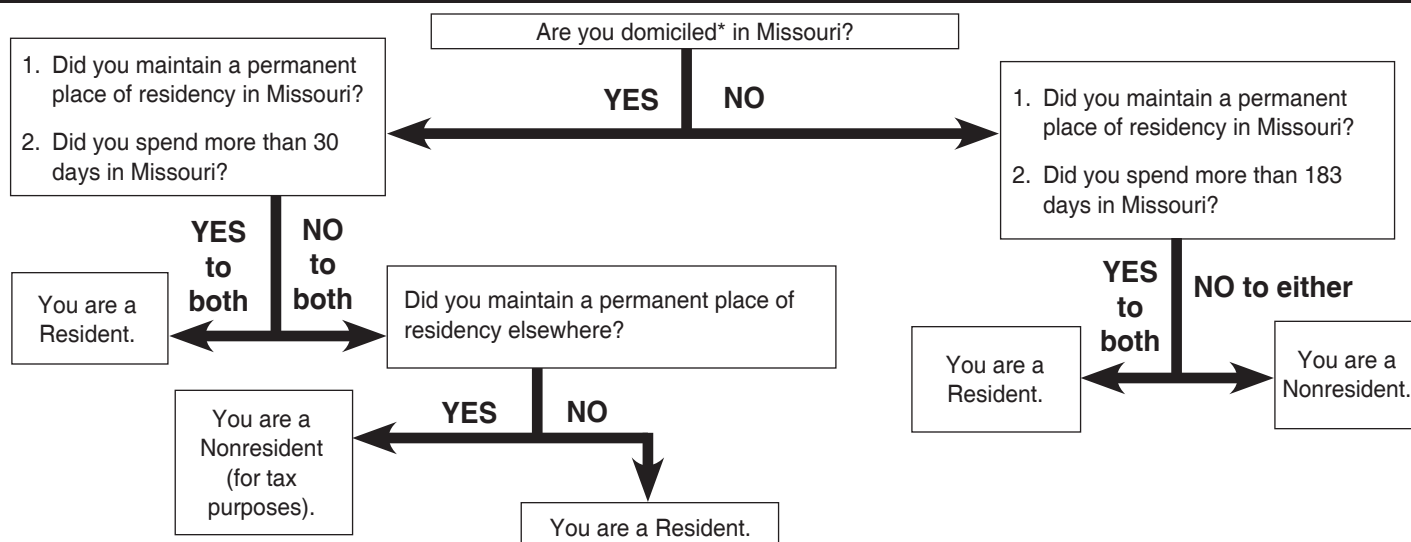
**MISSOURI HOME OF RECORD** — *If you have a Missouri home of record and you:*

- 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 and/or maintained a home in Missouri during the year you cannot use this form. You must file Form MO-1040 because 100% 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 and/or maintained a home in Missouri during the year you must file Form MO-1040 because 100% 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/her permanent home; a place that he/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/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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