

## **NACTP**

### **Test 10**

This is a MFJ couple that moved to Rome in 2012. 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	1,530	528	MO
400-00-6120	123 Technology	98-6000579	23,260	2,800	415	977	337	IL
Totals			59,700	6,680	1,005			



MISSOURI DEPARTMENT OF REVENUE **2012 FORM MO-1040**  
**INDIVIDUAL INCOME TAX RETURN—LONG FORM**

FOR CALENDAR YEAR JAN. 1–DEC. 31, 2012, OR FISCAL YEAR BEGINNING  
20 \_\_, ENDING 20 \_\_

**AMENDED RETURN — CHECK HERE**

SOFTWARE  
VENDOR CODE **002**

**NAME AND ADDRESS**

SOCIAL SECURITY NUMBER SPOUSE'S SOCIAL SECURITY NUMBER

NAME (LAST) (FIRST) M.I. JR, SR

SPOUSE'S (LAST) (FIRST) M.I. JR, SR

☐ **DECEASED  
IN 2012**

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

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, 2012.**

**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**

1. Federal adjusted gross income from your 2012 federal return (See worksheet on page 6.) .....  
2. Total additions (from Form MO-A, Part 1, Line 6) .....  
3. Total income — Add Lines 1 and 2. ....  
4. Total subtractions (from Form MO-A, Part 1, Line 14) .....  
5. Missouri adjusted gross income — Subtract Line 4 from Line 3. ....  
6. Total Missouri adjusted gross income — Add columns 5Y and 5S. ....  
7. Income percentages — Divide columns 5Y and 5S by total on Line 6. (Must equal 100%) .....

Yourself		Spouse	
1Y	00	1S	00
2Y	00	2S	00
3Y	00	3S	00
4Y	00	4S	00
5Y	00	5S	00
6		00	
7Y	%	7S	%

**EXEMPTIONS AND DEDUCTIONS**

8. Pension and Social Security/Social Security disability exemption (from Form MO-A, Part 3, Section E.) .....  
9. Mark your filing status box below and enter the appropriate exemption amount on Line 9.  
☐ A. Single — \$2,100 (**See Box B before checking.**) ☐ E. Married filing separate (spouse NOT filing) — \$4,200  
☐ B. Claimed as a dependent on another person's federal tax return — \$0.00 ☐ F. Head of household — \$3,500  
☐ C. Married filing joint federal & combined Missouri — \$4,200 ☐ G. Qualifying widow(er) with dependent child — \$3,500  
☐ D. Married filing separate — \$2,100  
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 .....  
11. Other tax from federal return — **Attach copy of your federal return (pages 1 and 2).** .....  
12. Total tax from federal return — Add Lines 10 and 11. ....  
13. **Federal tax deduction — Enter amount from Line 12 not to exceed \$5,000 for individual filer; \$10,000 for combined filers.** .....  
14. Missouri standard deduction OR itemized deductions. Single or Married Filing Separate — **\$5,950**; Head of Household — **\$8,700**; Married Filing a Combined Return or Qualifying Widow(er) — **\$11,900**; 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. ....  
15. Number of dependents from Federal Form 1040 OR 1040A, Line 6c (**DO NOT INCLUDE YOURSELF OR SPOUSE.**) ..... X \$1,200 = .....  
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 = .....  
17. Long-term care insurance deduction .....  
18. A. Health care sharing ministry deduction \$ ..... B. New jobs deduction \$ .....  
19. Total deductions — Add Lines 8, 9, 13, 14, 15, 16, 17, and 18 .....  
20. Subtotal — Subtract Line 19 from Line 6. ....

8	00
9	00
13	00
14	00
15	00
16	00
17	00
18	00
19	00
20	00
21Y	00
21S	00
22Y	00
22S	00
23Y	00
23S	00

Do not  
include  
yourself  
or  
spouse.

		Yourself		Spouse		
<b>TAX</b>	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	
	<b>PAYMENTS / CREDITS</b>	32. MISSOURI tax withheld — Attach Forms W-2 and 1099.....	32			00
		33. 2012 Missouri estimated tax payments (include overpayment from 2011 applied to 2012) .....	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>						
<b>AMENDED RETURN</b>	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	
<b>REFUND</b>	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 2013 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
	<div style="display: flex; justify-content: space-around; font-size: small;"> <div> Children's Trust Fund</div> <div> Veterans Trust Fund</div> <div> Elderly Home Delivered Meals Trust Fund</div> <div> Missouri National Guard Trust Fund</div> <div> Workers' Memorial Fund</div> <div> Childhood Lead Testing Fund</div> <div> Missouri Military Family Relief Fund</div> <div> General Revenue Fund</div> <div> After School Retreat Fund</div> <div> Organ Donor Program Fund</div> <div>Additional Fund Code (See Instr.)</div> <div>Additional Fund Code (See Instr.)</div> </div>					
	46. <b>REFUND</b> - 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. Check the box if you want the convenience of a debit card. See instructions for Line 46. .... <input type="checkbox"/> <b>Debit Card</b>	46				00
<b>AMOUNT DUE</b>	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. <b>AMOUNT DUE</b> - 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	
	<p>If you pay by check, you authorize the Department of Revenue to process the check electronically. Any returned check may be presented again electronically.</p>					
<b>SIGNATURE</b>	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		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



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

**2012**  
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	
	1Y	00	1S	00
1. Interest on state and local obligations other than Missouri source .....				
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
<b>SUBTRACTIONS</b>				
7. Interest from exempt federal obligations included in federal adjusted gross income (reduced by related expenses if expenses were over \$500). <b>Attach a detailed list or all federal Forms 1099</b> .....	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 Recover 700,000 Interest <input type="checkbox"/> Combat pay included in federal adjusted gross income, <input type="checkbox"/> Missouri Private Transportation Act <input type="checkbox"/> Other (description) .....	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 .....	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. 2012 (FICA) — yourself — Social security \$ + Medicare \$ .....	2		00
3. 2012 (FICA) — spouse — Social security \$ + Medicare \$ .....	3		00
4. 2012 Railroad retirement tax — yourself (Tier I and Tier II) \$ + Medicare \$ .....	4		00
5. 2012 Railroad retirement tax — spouse (Tier I and Tier II) \$ + Medicare \$ .....	5		00
6. 2012 Self-employment tax — See instructions.....	6		00
7. TOTAL — Add Lines 1 through 6.....	7		00
8. State and local income taxes — <b>from Federal Schedule A, Line 5</b> .....	8		00
9. Earnings taxes included in Line 8 .....	9		00
10. Net state income taxes — Subtract Line 9 from Line 8.....	10		00
11. MISSOURI ITEMIZED DEDUCTIONS — Subtract Line 10 from Line 7. Enter here and on Form MO-1040, Line 14. ....	11		00

**NOTE: IF LINE 11 IS LESS THAN YOUR FEDERAL STANDARD DEDUCTION, SEE INFORMATION ON PAGE 7.**



MISSOURI DEPARTMENT OF REVENUE  
**MISSOURI INCOME  
PERCENTAGE**

**2012**  
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 2012?		<input type="checkbox"/> <b>1. NONRESIDENT OF MISSOURI</b> What was your state of residence during 2012?	
<input type="checkbox"/> <b>2. PART-YEAR MISSOURI RESIDENT</b>		<input type="checkbox"/> <b>2. PART-YEAR MISSOURI RESIDENT</b>	
a. Indicate the date you were a Missouri resident in 2012.      Date From:      Date To:		a. Indicate the date you were a Missouri resident in 2012.      Date From:      Date To:	
b. Indicate other state of residence and date you resided there.      Date From:      Date To:		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"/> <b>3. MILITARY/NONRESIDENT TAX STATUS — Indicate your tax status below and complete Part C—Missouri Income Percentage.</b>		<input type="checkbox"/> <b>3. MILITARY/NONRESIDENT TAX STATUS — Indicate your tax status below and complete Part C—Missouri Income Percentage.</b>	
a. <u>Missouri Home of Record</u> <input type="checkbox"/> I did not at any time during the 2012 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 _____.		a. <u>Missouri Home of Record</u> <input type="checkbox"/> I did not at any time during the 2012 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. <u>Non-Missouri Home of Record</u> <input type="checkbox"/> I resided in Missouri during 2012 solely because my spouse or I was stationed at _____ on military orders, my home of record is in the state of _____.		b. <u>Non-Missouri Home of Record</u> <input type="checkbox"/> I resided in Missouri during 2012 solely because my spouse or I was stationed at _____ on military orders, my home of record is in the state of _____.	

**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.

MO 860-1096 (12-2012)

**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 —**

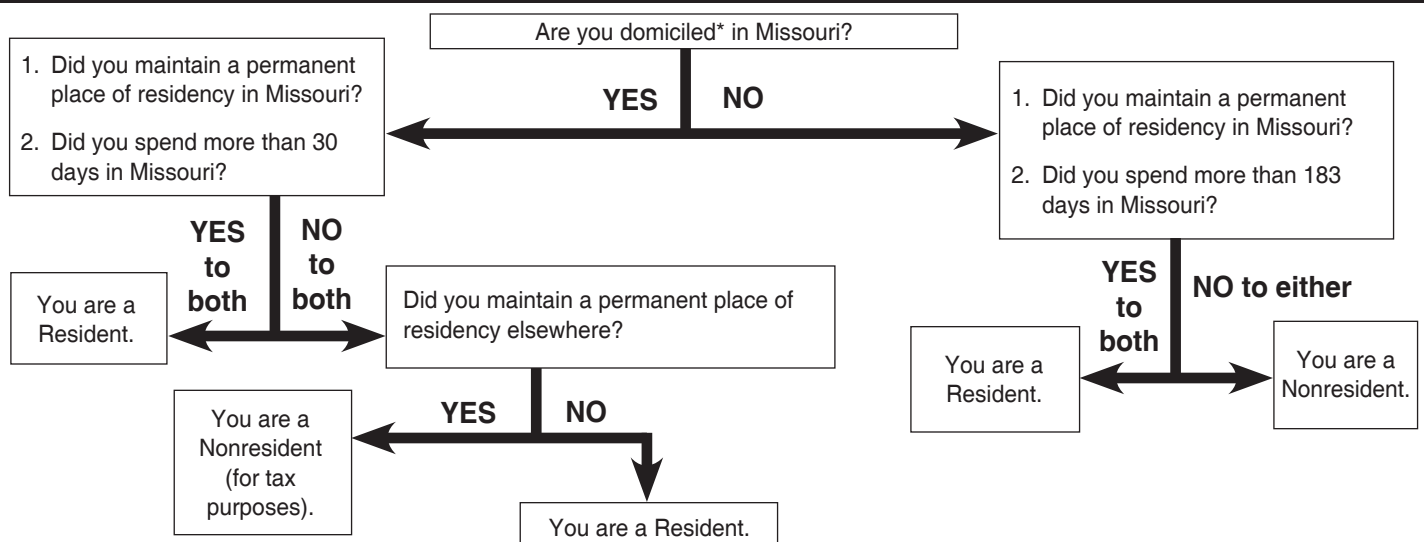
**MISSOURI HOME OF RECORD** — *If you have a Missouri home of record and you:*

- 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 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/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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