

APPLICATION FOR NON-RESIDENT TAX OFFSET CREDIT

(For Non-Residents that pay Missouri income tax)

Revised Policy Effective Fall 2019: On July 30, 2017 the Missouri Department of Higher Education (MDHE) rescinded a rule that required institutions to give dollar-for-dollar credit towards nonresident tuition for those nonresident students who pay Missouri income tax. Institutions now have the discretion as to how they administer the credit. Due to the longstanding practice under the previous MDHE rule, MU has decided to continue offering the credit for any student admitted and enrolled Fall 2018 or prior as well as to new students of families who have used the tax credit for a sibling in the past. Students must remain continuously enrolled once they receive the credit in order to be eligible for future credits.

I wish to apply for the Tax Offset Credit for the following semester:

Summer Fall Spring (Year) _____

Credit may be used for one academic year only (Summer-Spring semesters). Select the semesters above that you want to apply the credit to. If more than one semester is selected, credit will be split between all checked.

Student's Last Name	First Name	Middle Initial

Student's SS#	Student's ID#

***Sibling information is only required if the student was enrolled after Fall 2018.*

Sibling Last Name	First Name	Middle Initial

Sibling's SS#	Sibling's ID#

Taxpayer's Last Name (if different)	First Name	Middle Initial	SS#

Taxpayer's Contact Information:

Mailing Address _____

Home Phone Number (_____) _____ Work Phone Number (_____) _____

E-mail Address (if applicable) _____

THE ORIGINAL FORM MUST BE RETURNED TO THE CASHIERS OFFICE AT THIS MAILING

ADDRESS: University of Missouri-Columbia
Cashiers Office
325 Jesse Hall
Columbia, MO 65211

Telephone: 573-882-3097

The following conditions must be met before any tax credit can be applied:

1. The student must be listed by name as a dependent of the taxpayer.
2. IF student enrolled AFTER Fall 2018, sibling information must be provided. The Cashiers Office will use this information to verify whether or not the sibling previously received the credit.
3. The taxpayer must accrue a personal income tax liability the calendar year prior to the school year in question.
4. Tax Offset Credit form must be completed, signed and notarized with appropriate supporting documentation each academic year.

The following documents must be received before any tax credit can be applied:

1. Missouri State income tax returns (1040) for the calendar year prior to the school year in question, including the Nonresident Income Schedule (NRI). Student's name must be listed as a dependent. (If the student is not listed in the MO state tax forms, the front page of the taxpayer's 1040 Federal Income tax form can be used in conjunction with the MO state tax documents to prove status as a dependent.)
2. ALL W2's, 1099's, or Schedules to indicate source of Missouri income for the calendar year prior to the school year in question.
3. Copy, front and back, of the cancelled check to Missouri Department of Revenue (if applicable).

All statements concerning requirements and conditions of this credit are for informational purposes only and are subject to change without notice. This application should not be regarded as a contract. The University understands that this information is private and it will be held in confidence.

I AUTHORIZE THE MISSOURI DEPARTMENT OF REVENUE TO VERIFY AND/OR RELEASE MY TAX DOCUMENTS FOR VERIFICATION OF THE INFORMATION SUBMITTED FOR THE NONRESIDENT TAX OFFSET CREDIT.

Signature of taxpayer

STATE OF _____

COUNTY OF _____

Subscribed and sworn to before me on this _____ day of _____, (year) _____.

Notary Public

Commission Expires

DO NOT write in this area - NOTARY STAMP ONLY.

