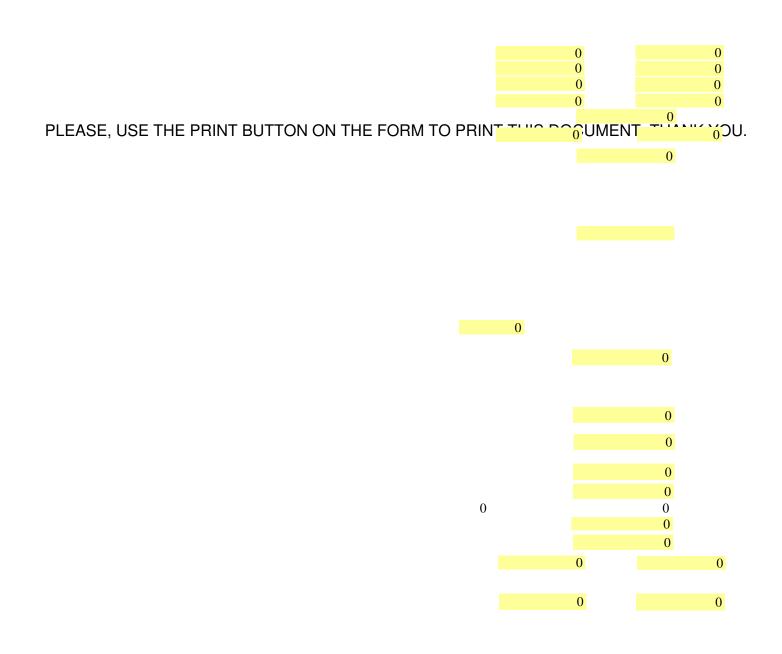
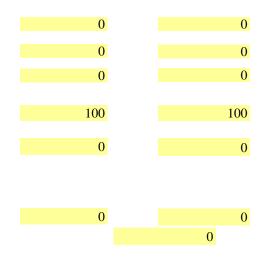
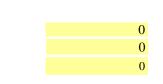
THIS IS A 2-D BARCODE. DO NOT ERASE IT OR WRITE ON IT.

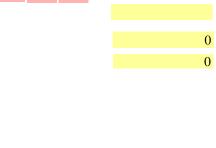
SELECT COUNTY

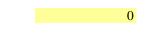


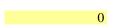










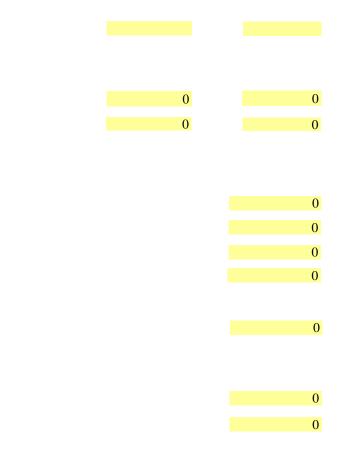










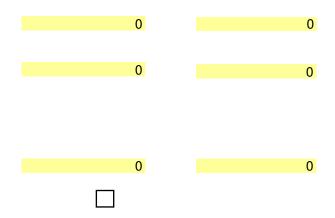


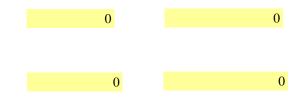
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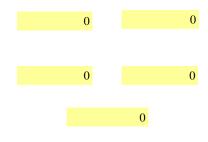
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WORKSHEET FOR LINE 1 — Instructions for Completing the Adjusted Gross Income Worksheet

Missouri law requires a combined return for married couples filing together. A combined return means taxpayers are required to split their total federal adjusted gross income (including other state income) between spouses when beginning the Missouri return.

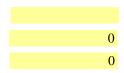
Splitting the income can be as easy as adding up your separate Forms W-2 and 1099. Or it may require allocating to each spouse the percentage of ownership in jointly held property, such as businesses, farm operations, dividends, interest, rent, and capital gains or losses. State refunds should be split based on each spouse's 2011 Missouri tax withheld, less each spouse's 2011 tax liability. The result should be each spouse's portion of the 2011 refund. Taxable social security benefits must be allocated by each spouse's share of the benefits received for the year.

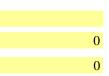
The worksheet below lists income that is included on your federal return, along with federal line references. Find the lines that apply to your federal return, split the income between you and your spouse, and enter the amounts on the worksheet. When you have completed the worksheet, transfer the amounts from Line 18 to Form MO-1040, Lines 1Y and 1S. Note: Remember, the incomes listed separately on Line 18 of this worksheet must equal your total federal adjusted gross income when added together.

Adjusted Gross Income Worksheet for Combined Return	Federal Form 1040EZ Line No.	Federal Form 1040A Line No.	Federal Form 1040 Line No.	Y — Yourself		S — Spouse
1. Wages, salaries, tips, etc	1	7	7	00	1	00
2. Taxable interest income	2	8a	8a	00	2	00
3. Dividend income	none	9a	9a	00	3	00
4. State and local income tax refunds	none	none	10	00	4	00
5. Alimony received	none	none	11	00	5	00
6. Business income or (loss)	none	none	12	00	6	00
7. Capital gain or (loss)	none	10	13	00	7	00
8. Other gains or (losses)	none	none	14	00	8	00
9. Taxable IRA distributions	none	11b	15b	00	9	00
10. Taxable pensions and annuities	none	12b	16b	00	10	00
11. Rents, royalties, partnerships, S corporations, trusts, etc	none	none	17	00	11	00
12. Farm income or (loss)	none	none	18	00	12	00
13. Unemployment compensation	3	13	19	00	13	00
14. Taxable social security benefits	none	14b	20b	00	14	00
15. Other income	none	none	21	00	15	00
16. Total (add Lines 1 through 15)	4	15	22	0 00	16	0 00
17. Less: federal adjustments to income	none	20	36	00	17	00
18. Federal adjusted gross income (Line 16 less Line 17)						
Enter amounts here and on Lines 1Y and 1S, Form MO-1040	4	21	37	0 00	18	0 00

2012 TAX TABLE																	
If Missouri taxable income from Form MO-1040, Line 24, is less than \$9,000, use the table to figure tax; if more than \$9,000, use worksheet below or use the online tax calculator at http://dor.mo.gov/personal/individual/.																	
If Line 24																	
At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is
0	100	\$ 0	1,500	1,600	\$ 26	3,000	3,100	\$ 62	4,500	4,600	\$109	6,000	6,100	\$167	7,500	7,600	\$238
100	200	2	1,600	1,700	28	3,100	3,200	65	4,600	4,700	113	6,100	6,200	172	7,600	7,700	243
200	300	4	1,700	1,800	30	3,200	3,300	68	4,700	4,800	116	6,200	6,300	176	7,700	7,800	248
300 400	400	5	1,800	1,900	32	3,300	3,400	71 74	4,800	4,900	120 123	6,300	6,400	181 185	7,800	7,900	253
500	<u>500</u> 600	8	1,900	2,000	<u>34</u> 36	3,400 3,500	<u>3,500</u> 3,600	74	4,900 5,000	<u>5,000</u> 5,100	123	6,400 6,500	<u>6,500</u> 6,600	105	7,900 8.000	8,000 8,100	258 263
600	700	10	2,000	2,100	39	3.600	3,700	80	5,100	5,200	131	6.600	6,700	194	8.100	8,200	268
700	800	11	2,200	2,300	41	3.700	3.800	83	5.200	5,300	135	6,700	6.800	199	8.200	8,300	274
800	900	13	2,300	2,400	44	3,800	3,900	86	5,300	5,400	139	6,800	6,900	203	8,300	8,400	279
900	1,000	14	2,400	2,500	46	3,900	4,000	89	5,400	5,500	143	6,900	7,000	208	8,400	8,500	285
1,000	1,100	16	2,500	2,600	49	4,000	4,100	92	5,500	5,600	147	7,000	7,100	213	8,500	8,600	290
1,100	1,200	18	2,600	2,700	51	4,100	4,200	95	5,600	5,700	151	7,100	7,200	218	8,600	8,700	296
1,200	1,300	20	2,700	2,800	54	4,200	4,300	99	5,700	5,800	155	7,200	7,300	223	8,700	8,800	301
1,300	1,400	22 24	2,800	2,900	56 59	4,300	4,400	102 106	5,800	5,900	159 163	7,300	7,400	228 233	8,800	8,900	307
1,400	1,500	24	2,900	3,000	59	4,400	4,500		5,900	6,000		7,400	7,500		8,900 9,000	9,000	312 315
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×	Missou	uri taxabl	e incom	e (Line 2	24)	\$				\$			\$ 12	.000 🗲		315 PLU	
TA) 000	Subtra	ict \$9,00)0			– \$	9	.000	-	\$	9.000		-\$9,	,000		ss over \$	· .
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Ž₩ ₩	Multipl	ly by 6%	·····			x		6%	x		6%		x	6%), Page 2	
FIGURING OVER \$9,								315	= +	\$ \$	315		= \$ + \$	180 315			
ш	TOTAL MISSOURI TAX = \$ = \$ = \$ 495																
A separate tax must be computed for you and your spouse.																	







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Go To Form MO-PTS



