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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	00	16	00	0
17. Less: federal adjustments to income.....	none	20	36	00	17	00	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	00	18	00	0

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### 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 is		Your tax is	If Line 24 is		Your tax is	If Line 24 is		Your tax is	If Line 24 is		Your tax is	If Line 24 is		Your tax is	If Line 24 is		Your tax is
At least	But less than		At least	But less than		At least	But less than		At least	But less than		At least	But less than		At least	But less than	
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	5	1,800	1,900	32	3,300	3,400	71	4,800	4,900	120	6,300	6,400	181	7,800	7,900	253
400	500	7	1,900	2,000	34	3,400	3,500	74	4,900	5,000	123	6,400	6,500	185	7,900	8,000	258
500	600	8	2,000	2,100	36	3,500	3,600	77	5,000	5,100	127	6,500	6,600	190	8,000	8,100	263
600	700	10	2,100	2,200	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	2,800	2,900	56	4,300	4,400	102	5,800	5,900	159	7,300	7,400	228	8,800	8,900	307
1,400	1,500	24	2,900	3,000	59	4,400	4,500	106	5,900	6,000	163	7,400	7,500	233	8,900	9,000	312

FIGURING TAX OVER \$9,000	<b>Yourself</b>	<b>Spouse</b>	<b>Example</b>	
	Missouri taxable income (Line 24) .....	\$ _____	\$ _____	\$ 12,000
	Subtract \$9,000 .....	- \$ 9,000	- \$ 9,000	- \$ 9,000
	Difference .....	= \$ _____	= \$ _____	= \$ 3,000
	Multiply by 6%.....	x 6%	x 6%	x 6%
	Tax on income over \$9,000 .....	= \$ _____	= \$ _____	= \$ 180
	Add \$315 (tax on first \$9,000) .....	+ \$ 315	+ \$ 315	+ \$ 315
	<b>TOTAL MISSOURI TAX .....</b>	<b>= \$ _____</b>	<b>= \$ _____</b>	<b>= \$ 495</b>

If more than \$9,000, tax is \$315 PLUS 6% of excess over \$9,000.  
Round to nearest whole dollar and enter on Form MO-1040, Page 2, Line 25.

*A separate tax must be computed for you and your spouse.*

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