

The total entered on Line 7 must equal 100 percent - round to the nearest percentage. For example, 84.3 percent would be shown as 84 percent and 97.5 percent would be shown as 98 percent. Lines 7Y and 7S must equal 100 percent.

Note: If one spouse has negative income and the other spouse has positive income (Ex: your income is -\$15,000 and your spouse's income is \$30,000), enter zero percent on Line 7Y and 100 percent on Line 7S. If nothing is entered, the Department will consider this to be 100 percent.

FIGURE YOUR TAXABLE INCOME

LINE 8 - PENSION AND SOCIAL SECURITY/SOCIAL SECURITY DISABILITY

If you or your spouse received a public, private, or social security or social security disability, complete [Form MO-A](#), Part 3. Enter the amount from Form MO-A, Part 3, Total Exemption on [MO-1040](#), Line 8. **Attach a copy of your federal return (pages 1 and 2), Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. (Form 1099-R), and Social Security Benefit Statement (SSA-1099).**

LINE 9 - TAX FROM FEDERAL RETURN

Use the chart in next column to locate your tax on your federal return. **Do not enter your federal income tax withheld as shown on your Form(s) W-2 or federal return.**

If you have an earned income credit, you must subtract the credit from the tax on your federal return. If a negative amount is calculated, enter "0". If you used a method other than the federal tax table to determine your federal tax, attach the appropriate schedule.

Federal Forms	Line Numbers
1040 1040-SR	<ul style="list-style-type: none"> Federal Form 1040 or 1040-SR Line 22 minus; Federal Form 1040 or 1040-SR Line 27 and 29; Schedule 2, Part 1, Line 3; Schedule 3, Part 2, Line 9.
1040X	Line 8 minus Lines 14 and 15, except amounts from Forms 2439 and 4136.

Note: At the time the Department finalized their tax booklets, the Internal Revenue Service had not finalized the 2023 federal income tax forms.

LINE 10 - OTHER FEDERAL TAX

Enter the total amount of:

- Schedule 2, Part 1, Line 3;
- Schedule 2, Part 2, Lines 8, 10, 14, and 15;
- Any recapture taxes included on Schedule 2, Part 2, Line 21; and
- Schedule 3, Part 1, Line 1.

For amended returns enter the other taxes reported on Line 10 of Federal Form 1040X except: do not include self-employment tax, FICA tax, or railroad retirement tax on this line. **Attach a copy of your federal return (pages 1 and 2) and applicable schedules. Attach a copy of Federal Form(s) 4255, 8611, or 8828 if claiming**

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 Form(s) W-2 and Form 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 2022 Missouri tax withheld, minus each spouse's 2022 tax liability. The result should be each spouse's portion of the 2022 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 1040 or Federal Form 1040-SR	Y - Yourself		S - Spouse	
1. Wages, salaries, tips, etc.	1z		:00 1		:00
2. Taxable interest income	2b		:00 2		:00
3. Dividend income	3b		:00 3		:00
4. State and local income tax refunds (from Schedule 1, Part 1)	1		:00 4		:00
5. Alimony received (from Schedule 1, Part 1)	2a		:00 5		:00
6. Business income or loss (from Schedule 1, Part 1)	3		:00 6		:00
7. Capital gain or loss	7		:00 7		:00
8. Other gains or losses (from Schedule 1, Part 1)	4		:00 8		:00
9. Taxable IRA distributions	4b		:00 9		:00
10. Taxable pensions and annuities	5b		:00 10		:00
11. Rents, royalties, partnerships, S corporations, trusts, etc. (from Schedule 1, Part 1)	5		:00 11		:00
12. Farm income or loss (from Schedule 1, Part 1)	6		:00 12		:00
13. Unemployment compensation (from Schedule 1, Part 1)	7		:00 13		:00
14. Taxable social security benefits	6b		:00 14		:00
15. Other income (from Schedule 1, Part 1)	9		:00 15		:00
16. Total (add Lines 1 through 15)			:00 16		:00
17. Subtract: federal adjustments to income	10		:00 17		:00
18. Federal adjusted gross income (Line 16 minus Line 17) Enter amounts here and on Lines 1Y and 1S, Form MO-1040	11		:00 18		:00