

# *Missouri Revised Statutes*

## **Chapter 143 Income Tax Section 143.031**

August 28, 2013

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### **Combined return of husband and wife.**

143.031. 1. A husband and wife who file a joint federal income tax return shall file a combined return. A husband and wife who do not file a joint federal income tax return shall not file a combined return.

2. The Missouri combined taxable income on a combined return shall include all of the income and deductions of the husband and wife. The Missouri taxable income of each spouse shall be an amount that is the same proportion of their Missouri combined taxable income as the Missouri adjusted gross income of that spouse bears to their Missouri combined adjusted gross income.

3. The tax of each spouse shall be determined by the application of either section 143.021 or section 143.041 depending upon whether such spouse is a resident or nonresident. Their Missouri combined tax shall be the sum of the tax applicable to each spouse.

(L. 1972 S.B. 549)

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