

**TITLE 12—DEPARTMENT OF REVENUE**  
**Division 10—Director of Revenue**  
**Chapter 400—Individual Income Tax**

**12 CSR 10-400.250 Computation of an Individual's Missouri Adjusted Gross Income on a Combined Income Tax Return**

(Rescinded March 30, 2024)

*AUTHORITY: section 143.961, RSMo 2000, and section 135.647, RSMo Supp. 2007. Original rule filed Dec. 1, 2004, effective July 30, 2005. Amended: Filed Aug. 14, 2007, effective Feb. 29, 2008. Rescinded: Filed Aug. 15, 2023, effective March 30, 2024.*