



MISSOURI DEPARTMENT OF  
**REVENUE**  
2019 Individual Income Tax Adjustments

Department Use Only  
(MM/DD/YY)

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Attach to Form MO-1040. Attach your federal return. See information beginning on page 12 to assist you in completing this form.

Name

Social Security Number

	-		-	
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Spouse's Social Security Number

	-		-	
--	---	--	---	--

First Name

--

M.I. Last Name

--

--

Suffix

--

Spouse's First Name

--

M.I. Spouse's Last Name

--

--

Suffix

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Part 1 - Missouri Modifications to Federal Adjusted Gross Income

**Additions**

Yourself (Y)

Spouse (S)

1. Interest on state and local obligations other than Missouri source. . . .

1Y		.00	1S		.00
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2.  Partnership  Fiduciary  S Corporation  Business Interest

Net Operating Loss (Carryback/Carryforward)

Other (description)

2Y		.00	2S		.00
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3. Nonqualified distribution received from a qualified 529 plan . . . . .  
(education savings program) not used for qualified expenses . . . . .

3Y		.00	3S		.00
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4. Food Pantry contributions included on Federal Schedule A. . . . .

4Y		.00	4S		.00
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5. Nonresident Property Tax. . . . .

5Y		.00	5S		.00
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6. Nonqualified distribution received from a qualified Achieving a Better  
Life Experience Program (ABLE) not used for qualified expenses. . . . .

6Y		.00	6S		.00
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7. Total Additions - Add Lines 1 through 6. Enter here and on Form  
MO-1040, Line 2. . . . .

7Y		.00	7S		.00
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**Subtractions**

8. Interest from exempt federal obligations included in federal adjusted  
gross income - Attach a detailed list or all Federal Form(s) 1099 . . . . .

8Y		.00	8S		.00
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9. Any state income tax refund included in federal adjusted gross income.

9Y		.00	9S		.00
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10.  Partnership  Fiduciary  S Corporation  Railroad Retirement Benefits  Military (nonresident)

Combat Pay  Build America and Recovery Zone Bond Interest  MO Public-Private Transportation Act

Net Operating Loss  Federal Reserves Bank Interest  Business Interest

Other (description)

10Y		.00	10S		.00
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11. Exempt contributions made to a qualified 529 plan (education  
savings program) . . . . .

11Y		.00	11S		.00
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12. Qualified Health Insurance Premiums - Attach the Qualified Health  
Insurance Premiums Worksheet (**Form 5695**) and supporting  
documentation . . . . .

12Y		.00	12S		.00
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For Privacy Notice, see instructions.

13. Missouri depreciation adjustment (Section 143.121, RSMo)

Sold or disposed property previously taken as addition modification

13Y [ ] .00 13S [ ] .00
14. Home Energy Audit Expenses - Attach the Home Energy Audit Expense (Form MO-HEA)
14Y [ ] .00 14S [ ] .00
15. Exempt contributions made to a qualified Achieving a Better Life Experience Program (ABLE)
15Y [ ] .00 15S [ ] .00
16. Agriculture Disaster Relief
16Y [ ] .00 16S [ ] .00
17. Business Income Deduction - see worksheet on page 16.
17Y [ ] .00 17S [ ] .00
18. Total Subtractions - Add Lines 8 through 17. Enter here and on Form MO-1040, Line 4
18Y [ ] .00 18S [ ] .00

Complete this section only if you itemize deductions on your federal return. Attach your Federal Form 1040 (pages 1 and 2) and Federal Schedule A.

1. Total federal itemized deductions from Federal Form 1040 or Federal Form 1040-SR, Line 9
2. 2019 Social security tax - (Yourself)
3. 2019 Social security tax - (Spouse)
4. 2019 Railroad retirement tax - Tier I and Tier II (Yourself)
5. 2019 Railroad retirement tax - Tier I and Tier II (Spouse)
6. 2019 Medicare tax - Yourself and Spouse (see instructions on page 43)
7. 2019 Self-employment tax (see instructions on page 43)
8. Total - Add Lines 1 through 7
9. State and local income taxes from Federal Schedule A, Line 5 or enter \$0 if completing worksheet below.
10. Earnings taxes included in Line 9
11. Net state income taxes - Subtract Line 10 from Line 9 or enter Line 7 from worksheet below
12. Missouri Itemized Deductions - Subtract Line 11 from Line 8. Enter here and on Form MO-1040, Line 14

Complete this worksheet only if your total state and local taxes included in your federal itemized deductions (Federal Schedule A, Line 5d) exceeds \$10,000 (or \$5,000 for married filing separate filers).

1. Enter the sum of your state and local taxes on Federal Form 1040 or Federal Form 1040-SR, Schedule A, Line 5d.
2. State and local income taxes from Federal Form 1040 or Federal Form 1040-SR, Schedule A, Line 5a.
3. Earnings taxes included on Federal Form 1040 or Federal Form 1040-SR, Schedule A, Line 5a
4. Subtract Line 3 from Line 2.
5. Divide Line 4 by Line 1.
6. Enter \$10,000 (\$5,000 if married filing separately).
7. Multiply Line 6 by percentage on Line 5. Enter here and on Missouri Itemized Deductions, Line 11, above.

**Part 3 - Pension and Social Security/Social Security Disability/Military Exemption**

**Public Pension Calculation** - Pensions received from any federal, state, or local government.

Section A

1. Missouri adjusted gross income from Form MO-1040, Line 6 . . . . .	1		.00			
2. Taxable social security benefits from Federal Form 1040 or Federal Form 1040-SR, Line 5b . . . . .	2		.00			
3. Subtract Line 2 from Line 1 . . . . .	3		.00			
4. Select the appropriate filing status and enter amount on Line 4. • Married Filing Combined (joint federal) - \$100,000 • Single, Head of Household, Married Filing Separate, and Qualifying Widow(er) - \$85,000 . . . . .	4		.00			
5. Subtract Line 4 from Line 3 and enter on Line 5. If Line 4 is greater than Line 3, enter \$0 . . . . .	5		.00			
6. Taxable pension for each spouse from public sources from Federal Form 1040 or Federal Form 1040-SR, Line 4d . . . . .	6Y		.00	6S		.00
7. Amount from Line 6 or \$38,437 (maximum social security benefit), whichever is less . . . . .	7Y		.00	7S		.00
8. If you received taxable social security, complete Form MO-A, Lines 1 through 8 of Section C, and enter the amount(s) from Line(s) 6Y and 6S. See instructions if Line 3 of Section C is more than \$0. . . . .	8Y		.00	8S		.00
9. Subtract Line 8 from Line 7. If Line 8 is greater than Line 7, enter \$0.	9Y		.00	9S		.00
10. Add amounts on Lines 9Y and 9S . . . . .	10		.00			
11. Total public pension, subtract Line 5 from Line 10. If Line 5 is greater than Line 10, enter \$0 . . . . .	11		.00			

**Private Pension Calculation** - Annuities, pensions, IRAs, and 401(k) plans funded by a private source.

Section B

1. Missouri adjusted gross income from Form MO-1040, Line 6 . . . . .	1		.00			
2. Taxable social security benefits from Federal Form 1040 or Federal Form 1040-SR, Line 5b . . . . .	2		.00			
3. Subtract Line 2 from Line 1 . . . . .	3		.00			
4. Select the appropriate filing status and enter the amount on Line 4. • Married Filing Combined (joint federal) - \$32,000 • Single, Head of Household, and Qualifying Widow(er) - \$25,000 • Married Filing Separate - \$16,000 . . . . .	4		.00			
5. Subtract Line 4 from Line 3. If Line 4 is greater than Line 3, enter \$0 . . . . .	5		.00			
6. Taxable pension for each spouse from private sources from Federal Form 1040 or Federal Form 1040-SR, Line 4b and 4d . . . . .	6Y		.00	6S		.00
7. Amounts from Line 6Y and 6S or \$6,000, whichever is less . . . . .	7Y		.00	7S		.00
8. Add Lines 7Y and 7S . . . . .	8		.00			
9. Total private pension, subtract Line 5 from Line 8. If Line 5 is greater than Line 8, enter \$0. . . . .	9		.00			



**Social Security or Social Security Disability Calculation** - To be eligible for social security deduction you must be 62 years of age by December 31 and have selected the 62 and older box on page 1 of Form MO-1040. Age limit does not apply to social security disability deduction.

**Section C**

1. Missouri adjusted gross income from Form MO-1040, Line 6 .....   .
2. Select the appropriate filing status and enter the amount on Line 2.
  - Married Filing Combined (joint federal) - \$100,000 .....   .
  - Single, Head of Household, Married Filing Separate, and Qualifying Widow(er) - \$85,000 .....   .
3. Subtract Line 2 from Line 1 and enter on Line 3. If Line 2 is greater than Line 1, enter \$0 .....   .
4. Taxable social security benefits for each spouse from Federal Form 1040 or Federal Form 1040-SR, Line 5b .....   .    .
5. Taxable social security disability benefits for each spouse from Federal Form 1040 or 1040-SR, Line 5b .....   .    .
6. Amount from Line(s) 4Y or 5Y, and 4S or 5S .....   .    .
7. Add Lines 6Y and 6S .....   .
8. Total social security/social security disability, subtract Line 3 from Line 7. If Line 3 is greater than Line 7, enter \$0 .....   .

**Military Pension Calculation**

**Section D**

1. Military retirement benefits included on Federal Form 1040 or Federal Form 1040-SR, Line 4d. ....   .
2. Taxable public pension from Federal Form 1040 or Federal Form 1040-SR, Line 4d. ....   .
3. Divide Line 1 by Line 2 (Round to whole number) .....   %
4. Multiply Line 3 by Line 11 of Section A. ....   .
5. Total military pension, subtract Line 4 from Line 1. ....   .

**Total Pension and Social Security/Social Security Disability/Military Exemption**

**Section E**

- Add Line 11 (Section A), Line 9 (Section B), Line 8 (Section C), and Line 5 (Section D) from Form MO-A.  
 Enter total amount here and on Form MO-1040, Line 8. ....  .

Attach to Form MO-1040. Attach your federal return.  
 See information beginning on page 12 to assist you in completing this form.

