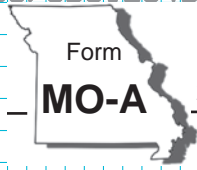


01 02 03 04 05 06 07 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66



MISSOURI DEPARTMENT OF REVENUE 2023 Individual Income Tax Adjustments

Department Use Only (MM/DD/YY)

Attach to Form MO-1040. Attach your federal return. See information beginning on page 13 to assist you in completing this form.

Name Social Security Number Spouse's Social Security Number First Name M.I. Last Name Suffix Spouse's First Name M.I. Spouse's Last Name Suffix

Part 1 - Missouri Modifications to Federal Adjusted Gross Income Additions Table with columns for Yourself (Y) and Spouse (S) and rows 1-7.

Subtractions Table with columns for Yourself (Y) and Spouse (S) and rows 8-13.

01 02 03 04 05 06 07 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66

Part 1 Continued

14.	Missouri depreciation adjustment (Section 143.121, RSMo.)						
	<input type="checkbox"/> Sold or disposed property previously taken as addition modification	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

Part 2 - Missouri Itemized Deductions

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 12				1		.00
2.	2023 Social security tax - (Yourself)				2		.00
3.	2023 Social security tax - (Spouse)				3		.00
4.	2023 Railroad retirement tax - Tier I and Tier II (Yourself)				4		.00
5.	2023 Railroad retirement tax - Tier I and Tier II (Spouse)				5		.00
6.	2023 Medicare tax - Yourself and Spouse (see instructions on page 16)				6		.00
7.	2023 Self-employment tax (see instructions on page 16)				7		.00
8.	Total - Add Lines 1 through 7				8		.00
9.	State and local income taxes from Federal Schedule A, Line 5 or enter \$0 if completing worksheet below	9		.00			
10.	Earnings taxes included in Line 9	10		.00			
11.	Net state income taxes - Subtract Line 10 from Line 9 or enter Line 7 from worksheet below				11		.00
12.	Missouri Itemized Deductions - Subtract Line 11 from Line 8. Enter here and on Form MO-1040, Line 14				12		.00

Part 2 Worksheet - Net State Income Taxes, Line 11

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	1		.00
2.	State and local income taxes from Federal Form 1040 or Federal Form 1040-SR, Schedule A, Line 5a	2		.00
3.	Earnings taxes included on Federal Form 1040 or Federal Form 1040-SR, Schedule A, Line 5a	3		.00
4.	Subtract Line 3 from Line 2	4		.00
5.	Divide Line 4 by Line 1			%
6.	Enter \$10,000 (\$5,000 if married filing separately)	6		.00
7.	Multiply Line 6 by percentage on Line 5. Enter here and on Missouri Itemized Deductions, Line 11, above	7		.00



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Part 3 - Pension and Social Security/Social Security Disability

Part 3 - Section A

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

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 6b		2		.00
3.	Subtract Line 2 from Line 1		3		.00
4.	Select the appropriate filing status and enter amount on Line 4. <ul style="list-style-type: none"> 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 5b	6Y		6S	.00
7.	Amount from Line 6 or \$44,683 (maximum social security benefit), whichever is less	7Y		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		8S	.00
9.	Subtract Line 8 from Line 7. If Line 8 is greater than Line 7, enter \$0.	9Y		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

Part 3 - Section B

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

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 6b		2		.00
3.	Subtract Line 2 from Line 1		3		.00
4.	Select the appropriate filing status and enter the amount on Line 4. <ul style="list-style-type: none"> 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 5b	6Y		6S	.00
7.	Amounts from Line 6Y and 6S or \$6,000, whichever is less	7Y		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



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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.

Part 3 - Section C

1.	Missouri adjusted gross income from Form MO-1040, Line 6		1		.00
2.	Select the appropriate filing status and enter the amount on Line 2.				
	• Married Filing Combined (joint federal) - \$100,000		2		.00
	• 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		3		.00
4.	Taxable social security benefits for each spouse from Federal Form 1040 or Federal Form 1040-SR, Line 6b	4Y		4S	.00
5.	Taxable social security disability benefits for each spouse from Federal Form 1040 or 1040-SR, Line 6b	5Y		5S	.00
6.	Amount from Line(s) 4Y or 5Y, and 4S or 5S	6Y		6S	.00
7.	Add Lines 6Y and 6S		7		.00
8.	Total social security/social security disability, subtract Line 3 from Line 7. If Line 3 is greater than Line 7, enter \$0		8		.00

Part 3 - Section D

Total Pension and Social Security/Social Security Disability

Add Line 11 (Section A), Line 9 (Section B), and Line 8 (Section C) from Form MO-A. Enter total amount here and on Form MO-1040, Line 8.				.00
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Note: There is no longer a calculation for computing a **military pension** exemption since 100% of military retirement benefits can be subtracted from federal adjusted gross income. (The military retirement benefits must be included on your federal return, Line 5b). Please use MO-A, Part 1, Line 10 to claim your military subtraction.



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Attach to Form MO-1040. Attach your federal return.
Instructions for Part 2 and 3 begin on page 16.

Ever served on active duty in the United States Armed Forces?
If yes, visit dor.mo.gov/military/ to see the services and benefits we offer to all eligible military individuals. A list of all state agency resources and benefits can be found at veteranbenefits.mo.gov/state-benefits/.