



Missouri Department of Revenue
2017 Individual Income Tax Adjustments

Department Use Only (MM/DD/YY)

Three empty boxes for department use only.

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

Three boxes for Social Security Number.

Spouse's Social Security Number

Three boxes for Spouse's Social Security Number.

First Name

Box for First Name.

M.I. Last Name

Box for M.I. Last Name.

Suffix

Box for Suffix.

Spouse's First Name

Box for Spouse's First Name.

M.I. Spouse's Last Name

Box for M.I. Spouse's Last Name.

Suffix

Box for Suffix.

Additions

Yourself (Y)

Spouse (S)

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

1Y [] .00 1S [] .00

2. Partnership Fiduciary S Corporation

Net Operating Loss (Carryback/Carryforward)

Other (description) []

2Y [] .00 2S [] .00

3. Nonqualified distribution received from a qualified 529 plan (higher education savings program) not used for qualified expenses...

3Y [] .00 3S [] .00

4. Food Pantry contributions included on Federal Schedule A...

4Y [] .00 4S [] .00

5. Nonresident Property Tax...

5Y [] .00 5S [] .00

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

6Y [] .00 6S [] .00

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

7Y [] .00 7S [] .00

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

9. Any state income tax refund included in federal adjusted gross income.

9Y [] .00 9S [] .00

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

Other (description) []

10Y [] .00 10S [] .00

11. Exempt contributions made to a qualified 529 plan (higher education savings program)...

11Y [] .00 11S [] .00

12. Qualified Health Insurance Premiums - Attach the Qualified Health Insurance Premiums Worksheet (Form 5695) and supporting documentation...

12Y [] .00 12S [] .00

Part 1 - Missouri Modifications to Federal Adjusted Gross Income



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For Privacy Notice, see instructions.

13. Missouri depreciation adjustment (Section 143.121, RSMo)				
<input type="checkbox"/> Sold or disposed property previously taken as addition modification	13Y		.00	13S
14. Home Energy Audit Expenses - Attach the Home Energy Audit Expense (Form MO-HEA)	14Y		.00	14S
15. Exempt contributions made to a qualified Achieving a Better Life Experience Program (ABLE)	15Y		.00	15S
16. Agriculture Disaster Relief	16Y		.00	16S
17. Total Subtractions - Add Lines 8 through 16. Enter here and on Form MO-1040, Line 4	17Y		.00	17S

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, Line 40	1		.00
2. 2017 Social security tax - (Yourself)	2		.00
3. 2017 Social security tax - (Spouse)	3		.00
4. 2017 Railroad retirement tax - Tier I and Tier II (Yourself)	4		.00
5. 2017 Railroad retirement tax - Tier I and Tier II (Spouse)	5		.00
6. 2017 Medicare tax - Yourself and Spouse (see instructions on page 42)	6		.00
7. 2017 Self-employment tax (see instructions on page 42)	7		.00
8. Total - Add Lines 1 through 7	8		.00
9. State and local income taxes from Federal Schedule A, Line 5 or see the 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 8 from worksheet below	11		.00
12. Missouri Itemized Deductions - Subtract Line 11 from Line 8. Enter here and on Form MO-1040, Line 15	12		.00

Complete this worksheet only if your federal adjusted gross income from Federal Form 1040, Line 37 is more than \$313,800 if married filing combined or qualifying widow(er), \$287,650 if head of household, \$261,500 if single or claimed as a dependent, or \$156,900 if married filing separate. Attach your Federal Itemized Deduction Worksheet (page A-12 of Federal Schedule A instructions).

1. Enter amount from Federal Itemized Deduction Worksheet, Line 3 (see page A-12 of Federal Schedule A instructions). If \$0 or less, enter "0"	1		.00
2. Enter amount from Federal Itemized Deduction Worksheet, Line 9 (see Federal Schedule A instructions)	2		.00
3. State and local income taxes from Federal Form 1040, Schedule A, Line 5	3		.00
4. Earnings taxes included on Federal Form 1040, Schedule A, Line 5	4		.00
5. Subtract Line 4 from Line 3	5		.00
6. Divide Line 5 by Line 1	6		%
7. Multiply Line 2 by Line 6	7		.00
8. Subtract Line 7 from Line 5. Enter here and on Form MO-A, Part 2, Line 11	8		.00



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 1040A, Line 14b or Federal Form 1040, Line 20b	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 1040A, Line 12b or 1040, Line 16b	6Y		.00	6S		.00
7. Amount from Line 6 or \$37,089 (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 1040A, Line 14b or Federal Form 1040, Line 20b	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 1040A, Lines 11b and 12b, or Federal Form 1040, Lines 15b and 16b	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 1040A, Line 14b or Federal Form 1040, Line 20b
5. Taxable social security disability benefits for each spouse from Federal Form 1040A, Line 14b or 1040, Line 20b
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 1040A, Line 12b or Federal Form 1040, Line 16b.
2. Taxable public pension from Federal Form 1040A, Line 12b or Federal Form 1040, Line 16b
3. Divide Line 1 by Line 2 (Round to whole number) %
4. Multiply Line 3 by Line 11 of Section A. If you are not claiming a public pension exemption, enter \$0
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.

