



Missouri Department of Revenue
2018 Individual Income Tax Adjustments

Department Use Only (MM/DD/YY) [ ] [ ] [ ]

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

Name

Form fields for 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.

Additions

Yourself (Y)

Spouse (S)

Table of additions with columns for Yourself (Y) and Spouse (S), rows 1-7 including interest on obligations, partnership, net operating loss, nonqualified distributions, food pantry contributions, nonresident property tax, and total additions.

Subtractions

Table of subtractions with columns for Yourself (Y) and Spouse (S), rows 8-12 including interest from exempt federal obligations, state income tax refund, partnership, military, MO Public-Private Transportation Act, net operating loss, exempt contributions, and qualified health insurance premiums.

Part 1 - Missouri Modifications to Federal Adjusted Gross Income



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For Privacy Notice, see instructions.

13. Missouri depreciation adjustment ( <a href="#">Section 143.121, RSMo</a> )				
<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 ( <a href="#">Form MO-HEA</a> )	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. Business Income Deduction – see worksheet on page 42	17Y		.00	17S
18. Total Subtractions - Add Lines 8 through 17. Enter here and on Form MO-1040, Line 4	18Y		.00	18S

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 8	1		.00
2. 2018 Social security tax - (Yourself)	2		.00
3. 2018 Social security tax - (Spouse)	3		.00
4. 2018 Railroad retirement tax - Tier I and Tier II (Yourself)	4		.00
5. 2018 Railroad retirement tax - Tier I and Tier II (Spouse)	5		.00
6. 2018 Medicare tax - Yourself and Spouse (see instructions on page 43)	6		.00
7. 2018 Self-employment tax (see instructions on page 43)	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 7 from worksheet below	11		.00
12. Missouri Itemized Deductions - Subtract Line 11 from Line 8. Enter here and on Form MO-1040, Line 13	12		.00

**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, Schedule A, Line 5d	1		.00
2. State and local income taxes from Federal Form 1040, Schedule A, Line 5a	2		.00
3. Earnings taxes included on Federal Form 1040, Schedule A, Line 5a	3		.00
4. Subtract Line 3 from Line 2	4		.00
5. Divide Line 4 by Line 1	5		%
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

**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, 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, Line 4b .....	6Y		.00
		6S	
			.00
7. Amount from Line 6 or \$37,720 (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, 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, Line 4b .....	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 .....	1		.00
2. Select the appropriate filing status and enter the amount on Line 2.			
• Married Filing Combined (joint federal) - \$100,000			.00
• Single, Head of Household, Married Filing Separate, and Qualifying Widow(er) - \$85,000 .....	2		.00
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, Line 5b .....	4Y		.00
			.00
5. Taxable social security disability benefits for each spouse from Federal Form 1040, Line 5b .....	5Y		.00
			.00
6. Amount from Line(s) 4Y or 5Y, and 4S or 5S .....	6Y		.00
			.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

**Military Pension Calculation**

Section D

1. Military retirement benefits included on Federal Form 1040, Line 4b. ....	1		.00
2. Taxable public pension from Federal Form 1040, Line 4b .....	2		.00
3. Divide Line 1 by Line 2 (Round to whole number) .....	3		%
4. Multiply Line 3 by Line 11 of Section A. If you are not claiming a public pension exemption, enter \$0 .....	4		.00
5. Total military pension, subtract Line 4 from Line 1 .....	5		.00

**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. ....			.00
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