



MISSOURI DEPARTMENT OF REVENUE
**INDIVIDUAL INCOME TAX
 ADJUSTMENTS**

2014
 FORM
MO-A

Attachment Sequence No. 1040-01

ATTACH TO FORM MO-1040. ATTACH A COPY OF YOUR FEDERAL RETURN. See information beginning on page 11 to assist you in completing this form.

LAST NAME	FIRST NAME	INITIAL	SOCIAL SECURITY NO.
SPOUSE'S LAST NAME	FIRST NAME	INITIAL	SPOUSE'S SOCIAL SECURITY NO.

PART 1 — MISSOURI MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME (SEE PAGE 11).

ADDITIONS	Y - YOURSELF		S - SPOUSE	
1. Interest on state and local obligations other than Missouri source	1Y	00	1S	00
2. <input type="checkbox"/> Partnership; <input type="checkbox"/> Fiduciary; <input type="checkbox"/> S corporation; <input type="checkbox"/> Net Operating Loss (Carryback/Carryforward); <input type="checkbox"/> Other (description)	2Y	00	2S	00
3. Nonqualified distribution received from a qualified 529 plan (higher education savings program) not used for qualified higher education 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. TOTAL ADDITIONS — Add Lines 1, 2, 3, 4, and 5. Enter here and on Form MO-1040, Line 2.....	6Y	00	6S	00
SUBTRACTIONS				
7. Interest from exempt federal obligations included in federal adjusted gross income (reduced by related expenses if expenses were over \$500). Attach a detailed list or all Federal Forms 1099	7Y	00	7S	00
8. Any state income tax refund included in federal adjusted gross income	8Y	00	8S	00
9. <input type="checkbox"/> Partnership; <input type="checkbox"/> Fiduciary; <input type="checkbox"/> S corporation; <input type="checkbox"/> Railroad retirement benefits; <input type="checkbox"/> Net Operating Loss; <input type="checkbox"/> Military (nonresident); <input type="checkbox"/> Build America and Recovery Zone Bond Interest <input type="checkbox"/> Combat pay included in federal adjusted gross income; <input type="checkbox"/> MO Public-Private Transportation Act <input type="checkbox"/> Other (description) Attach supporting documentation	9Y	00	9S	00
10. Exempt contributions made to a qualified 529 plan (higher education savings program)	10Y	00	10S	00
11. Qualified Health Insurance Premiums. Attach supporting documentation	11Y	00	11S	00
12. Missouri depreciation adjustment (Section 143.121, RSMo) <input type="checkbox"/> Sold or disposed property previously taken as addition modification	12Y	00	12S	00
13. Home Energy Audit Expenses	13Y	00	13S	00
14. TOTAL SUBTRACTIONS — Add Lines 7, 8, 9, 10, 11, 12 and 13. Enter here and on Form MO-1040, Line 4.....	14Y	00	14S	00

PART 2 — MISSOURI ITEMIZED DEDUCTIONS — Complete this section only if you itemize deductions on your federal return. Attach a copy of 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. 2014 Social security tax — (Yourself)	2	00
3. 2014 Social security tax — (Spouse)	3	00
4. 2014 Railroad retirement tax — Tier I and Tier II (Yourself)	4	00
5. 2014 Railroad retirement tax — Tier I and Tier II (Spouse)	5	00
6. 2014 Medicare tax — Yourself and Spouse. See instructions on Page 35.....	6	00
7. 2014 Self-employment tax - See instructions on Page 35	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 14.....	12	00

NOTE: IF LINE 12 IS LESS THAN YOUR FEDERAL STANDARD DEDUCTION, SEE INFORMATION ON PAGE 7.

Worksheet For Part 2 - Net State Income Taxes, Line 11	Complete this worksheet only if your federal adjusted gross income from federal Form 1040, Line 37 is more than \$305,050 if married filing combined or qualifying widow(er), \$279,650 if head of household, \$254,200 if single or claimed as a dependent, or \$152,525 if married filing separate. If your federal adjusted gross income is less than or equal to these amounts, do not complete this worksheet. Attach a copy of your Federal Itemized Deduction Worksheet (Page A-9 of Federal Schedule A instructions).		
	1. Enter amount from Federal Itemized Deduction Worksheet, Line 3 (See page A-9 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 - \$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		
			Y - YOURSELF	S - SPOUSE		
	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 \$36,442 (maximum social security benefit), whichever is less	7Y	00	7S	00	
	8. If you received taxable social security complete 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: \$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		
			Y - YOURSELF	S - SPOUSE		
	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 marked 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 - \$100,000 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		
			Y - YOURSELF	S - SPOUSE		
	4. Taxable social security benefits for each spouse from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b	4Y	00	4S	00	
	5. Taxable social security disability benefits for each spouse from Federal Form 1040A, Line 14b or 1040, Line 20b.	5Y	00	5S	00	
	6. Amount from Line(s) 4Y or 5Y, and 4S or 5S	6Y	00	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		
MILITARY PENSION CALCULATION						
SECTION D	1. Military retirement benefits included on Federal Form 1040A, Line 12b or Federal Form 1040, Line 16b	1		00		
	2. Taxable public pension from Federal Form 1040A, Line 12b or Federal Form 1040, Line 16b	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. Subtract Line 4 from Line 1	5		00		
	6. Total military pension , multiply Line 5 by 75%	6		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 6 (Section D).			TOTAL EXEMPTION	00	
	Enter total amount here and on Form MO-1040, Line 8.				00	