



MISSOURI DEPARTMENT OF
REVENUE
2020 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 13 to assist you in completing this form.

Name

Social Security Number

	-		-	
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Spouse's Social Security Number

	-		-	
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First Name

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M.I. Last Name

--	--

Suffix

--

Spouse's First Name

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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 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 Business Interest

Other (description)

10Y		.00	10S		.00
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11. Exempt contributions made to a qualified 529 plan

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
14Y		.00	14S		.00
15Y		.00	15S		.00
16Y		.00	16S		.00
17Y		.00	17S		.00
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 12	1		.00
2. 2020 Social security tax - (Yourself)	2		.00
3. 2020 Social security tax - (Spouse)	3		.00
4. 2020 Railroad retirement tax - Tier I and Tier II (Yourself)	4		.00
5. 2020 Railroad retirement tax - Tier I and Tier II (Spouse)	5		.00
6. 2020 Medicare tax - Yourself and Spouse (see instructions on page 43)	6		.00
7. 2020 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 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

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	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

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	<input type="text"/>	.00			
2. Taxable social security benefits from Federal Form 1040 or Federal Form 1040-SR, Line 6b	2	<input type="text"/>	.00			
3. Subtract Line 2 from Line 1	3	<input type="text"/>	.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	<input type="text"/>	.00			
5. Subtract Line 4 from Line 3 and enter on Line 5. If Line 4 is greater than Line 3, enter \$0	5	<input type="text"/>	.00			
6. Taxable pension for each spouse from public sources from Federal Form 1040 or Federal Form 1040-SR, Line 5b	6Y	<input type="text"/>	.00	6S	<input type="text"/>	.00
7. Amount from Line 6 or \$39,014 (maximum social security benefit), whichever is less	7Y	<input type="text"/>	.00	7S	<input type="text"/>	.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	<input type="text"/>	.00	8S	<input type="text"/>	.00
9. Subtract Line 8 from Line 7. If Line 8 is greater than Line 7, enter \$0.	9Y	<input type="text"/>	.00	9S	<input type="text"/>	.00
10. Add amounts on Lines 9Y and 9S	10	<input type="text"/>	.00			
11. Total public pension, subtract Line 5 from Line 10. If Line 5 is greater than Line 10, enter \$0	11	<input type="text"/>	.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	<input type="text"/>	.00			
2. Taxable social security benefits from Federal Form 1040 or Federal Form 1040-SR, Line 6b	2	<input type="text"/>	.00			
3. Subtract Line 2 from Line 1	3	<input type="text"/>	.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	<input type="text"/>	.00			
5. Subtract Line 4 from Line 3. If Line 4 is greater than Line 3, enter \$0	5	<input type="text"/>	.00			
6. Taxable pension for each spouse from private sources from Federal Form 1040 or Federal Form 1040-SR, Line 4b and 5b	6Y	<input type="text"/>	.00	6S	<input type="text"/>	.00
7. Amounts from Line 6Y and 6S or \$6,000, whichever is less	7Y	<input type="text"/>	.00	7S	<input type="text"/>	.00
8. Add Lines 7Y and 7S	8	<input type="text"/>	.00			
9. Total private pension, subtract Line 5 from Line 8. If Line 5 is greater than Line 8, enter \$0.	9	<input type="text"/>	.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.

Part 3 - Section C

1. Missouri adjusted gross income from Form MO-1040, Line 6		1	<input type="text"/>	.00		
2. Select the appropriate filing status and enter the amount on Line 2.						
• Married Filing Combined (joint federal) - \$100,000		2	<input type="text"/>	.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	<input type="text"/>	.00		
4. Taxable social security benefits for each spouse from						
Federal Form 1040 or Federal Form 1040-SR, Line 6b	4Y	<input type="text"/>	.00	4S	<input type="text"/>	.00
5. Taxable social security disability benefits for each spouse from						
Federal Form 1040 or 1040-SR, Line 6b	5Y	<input type="text"/>	.00	5S	<input type="text"/>	.00
6. Amount from Line(s) 4Y or 5Y, and 4S or 5S	6Y	<input type="text"/>	.00	6S	<input type="text"/>	.00
7. Add Lines 6Y and 6S		7	<input type="text"/>	.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	<input type="text"/>	.00		

Military Pension Calculation

Part 3 - Section D

1. Military retirement benefits included on Federal Form 1040 or Federal Form 1040-SR, Line 5b	1	<input type="text"/>	.00
2. Taxable public pension from Federal Form 1040 or Federal Form 1040-SR, Line 5b	2	<input type="text"/>	.00
3. Divide Line 1 by Line 2 (Round to whole number)	3	<input type="text"/>	%
4. Multiply Line 3 by Line 11 of Section A.	4	<input type="text"/>	.00
5. Total military pension, subtract Line 4 from Line 1	5	<input type="text"/>	.00

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

Part 3 - 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

Attach to Form MO-1040. Attach your federal return.
 Instructions for Part 2 and 3 begin on page 43.



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