



MISSOURI DEPARTMENT OF
REVENUE
2024 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

M.I. Last Name

<input type="checkbox"/>	
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Suffix

Spouse's First Name

M.I. Spouse's Last Name

<input type="checkbox"/>	
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Suffix

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. Military Retirement Benefits (see Instructions on page 14)

10Y		.00	10S		.00
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11. 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)

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

12Y		.00	12S		.00
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13. Qualified Health Insurance Premiums - Attach the Qualified Health Insurance Premiums Worksheet (Form 5695) and supporting documentation

13Y		.00	13S		.00
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Part 1 - Missouri Modifications to Federal Adjusted Gross Income

- 14. Missouri depreciation adjustment (Section 143.121, RSMo.)

<input type="checkbox"/> Sold or disposed property previously taken as addition modification	14Y		.00	14S		.00
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- 15. Exempt contributions made to a qualified Achieving a Better Life Experience Program (ABLE)

	15Y		.00	15S		.00
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- 16. Agriculture Disaster Relief

	16Y		.00	16S		.00
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- 17. Business Income Deduction – see worksheet on page 16.

	17Y		.00	17S		.00
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- 18. Total Subtractions - Add Lines 8 through 17. Enter here and on Form MO-1040, Line 4

	18Y		.00	18S		.00
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- 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
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 - 2. 2023 Social security tax - (Yourself)

	2		.00
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 - 3. 2023 Social security tax - (Spouse)

	3		.00
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 - 4. 2023 Railroad retirement tax - Tier I and Tier II (Yourself)

	4		.00
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 - 5. 2023 Railroad retirement tax - Tier I and Tier II (Spouse)

	5		.00
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 - 6. 2023 Medicare tax - Yourself and Spouse (see instructions on page 16)

	6		.00
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 - 7. 2023 Self-employment tax (see instructions on page 16)

	7		.00
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 - 8. Total - Add Lines 1 through 7

	8		.00
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 - 9. State and local income taxes from Federal Schedule A, Line 5 or enter \$0 if completing worksheet below

	9		.00
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 - 10. Earnings taxes included in Line 9

	10		.00
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 - 11. Net state income taxes - Subtract Line 10 from Line 9 or enter Line 7 from worksheet below

	11		.00
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 - 12. Missouri Itemized Deductions - Subtract Line 11 from Line 8. Enter here and on Form MO-1040, Line 14

	12		.00
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- 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
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 - 2. State and local income taxes from Federal Form 1040 or Federal Form 1040-SR, Schedule A, Line 5a.

	2		.00
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 - 3. Earnings taxes included on Federal Form 1040 or Federal Form 1040-SR, Schedule A, Line 5a.

	3		.00
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 - 4. Subtract Line 3 from Line 2.

	4		.00
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 - 5. Divide Line 4 by Line 1.

	5		%
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 - 6. Enter \$10,000 (\$5,000 if married filing separately).

	6		.00
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 - 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 (Instructions for Part 3 begin on page 16)

Part 3 - Section A

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

1. Taxable pension for each spouse from public sources from Federal Form 1040 or Federal Form 1040-SR, Line 5b	1Y	<input type="text"/>	.00	1S	<input type="text"/>	.00
2. Amount from Line 1 or \$46,381 (maximum social security benefit), whichever is less	2Y	<input type="text"/>	.00	2S	<input type="text"/>	.00
3. If you received taxable social security, complete Form MO-A, Lines 1 through 4 of Section C, and enter the amount(s) from Line(s) 3Y and 3S.....	3Y	<input type="text"/>	.00	3S	<input type="text"/>	.00
4. Subtract Line 3 from Line 2. If Line 3 is greater than Line 2, enter \$0.	4Y	<input type="text"/>	.00	4S	<input type="text"/>	.00
5. Total public pension. Add amounts on Lines 4Y and 4S.....				5	<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			

Part 3 - Section C

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.

1. Taxable social security benefits for each spouse from Federal Form 1040 or Federal Form 1040-SR, Line 6b.....	1Y	<input type="text"/>	.00	1S	<input type="text"/>	.00
2. Taxable social security disability benefits for each spouse from Federal Form 1040 or 1040-SR, Line 6b	2Y	<input type="text"/>	.00	2S	<input type="text"/>	.00
3. Amount from Line(s) 1Y or 2Y, and 1S or 2S.....	3Y	<input type="text"/>	.00	3S	<input type="text"/>	.00
4. Total social security/social security disability. Add Lines 3Y and 3S.....				4	<input type="text"/>	.00

Part 3 - Section D

Total Pension and Social Security/Social Security Disability

Add Line 5 (Section A), Line 9 (Section B), and Line 4 (Section C) from Form MO-A.
 Enter total amount here and on Form MO-1040, Line 8.00

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/.

