QUALIFIED HEALTH INSURANCE PREMIUMS

Worksheet for MO-A, Line 11

Complete this worksheet if you included health insurance premiums paid as an itemized deduction or had health insurance premiums withheld from your social security benefits.

If you had premiums withheld from your social security benefits, complete Lines 1 through 4 to determine your taxable percentage of social security income and the corresponding taxable portion of your health insurance premiums included in your taxable income.

1.	Enter amount from Line 14a (federal Form 1040A) or 20a (federal Form 1040). If \$0, skip to Line 6 and enter your total health insurance premiums paid.		1		-
2.	Enter amount from Line 14b (federal Form 1040A) or 20b (federal Form 1040).		2		_
3.	Divide Line 2 by Line 1.		3		_ %
		Yours	self		Spouse
4.	Enter the health insurance premiums withheld from your social security income.	4Y		4S. ₋	
5.	Multiply the amounts on Line 4Y and 4S by the percentage on Line 3.	5Y	· · · · · · · · · · · · · · · · · · ·	5S. ₋	
6.	Enter the total of all other health insurance premiums paid, which were not included in 4Y or 4S.	6Y		6S. ₋	
7.	Add the amounts from Lines 5 and 6. If you itemized on your federal return and your federal itemized deductions included health insurance premiums as medical expenses, go on to Line 8. If not, enter amounts from 7Y and 7S on Line 11 of Form MO-A.	7Y		7S. ₋	
8.	Add the amounts from 7Y and 7S.		8		_
9.	Divide Line 7Y and 7S by the total found on Line 8.	9Y		9S. ₋	
10.	Enter the amount from Federal Schedule A, Line 1.		10		
11.	Enter the amount from Schedule A, Line 4.		11		
12.	Divide Line 11 by Line 10 (round to full percent).		12		
13.	Multiply Line 8 by percent on Line 12.		13		
14.	Subtract Line 13 from Line 8.		14		
15.	Multiply Line 14 by the percentages found on Lines 9Y and 9S. Enter the amounts on Line 15Y	15Y		15S.	

and 15S of this worksheet on Line 11 of Form MO-A.