



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

<b>2009 FORM MO-A</b>	Attachment Sequence No. 1040-01
	<b>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.</b>

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 Nonqualified distribution received from a qualified 529 plan (higher education savings program) withdrawn early or not used for qualified higher education expenses .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
<b>SUBTRACTIONS</b>				
7. Interest from exempt federal obligations included in federal adjusted gross income (reduced by related expenses if expenses were over \$500). <b>Attach a detailed list or all federal Form 1099(s).</b> . . . . .	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) _____ <b>Attach supporting documentation</b> . . . . .	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 . . . . .	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 40a . . . . .	1	00
2. 2009 (FICA) — yourself — Social security \$ _____ + Medicare \$ _____ . . . . .	2	00
3. 2009 (FICA) — spouse — Social security \$ _____ + Medicare \$ _____ . . . . .	3	00
4. 2009 Railroad retirement tax — yourself (Tier I and Tier II) \$ _____ + Medicare \$ _____ . . . . .	4	00
5. 2009 Railroad retirement tax — spouse (Tier I and Tier II) \$ _____ + Medicare \$ _____ . . . . .	5	00
6. 2009 Self-employment tax — Amount from federal Form 1040, Line 27 . . . . .	6	00
7. TOTAL — Add Lines 1 through 6. . . . .	7	00
8. State and local income taxes — <b>See instructions on Page 33.</b> . . . . .	8	00
9. Earnings taxes included in Line 8 . . . . .	9	00
10. Net state income taxes — Subtract Line 9 from Line 8 or enter Line 8 from the worksheet below. . . . .	10	00
11. MISSOURI ITEMIZED DEDUCTIONS — Subtract Line 10 from Line 7. Enter here and on Form MO-1040, Line 14. . . . .	11	00

**NOTE: IF LINE 11 IS LESS THAN YOUR FEDERAL STANDARD DEDUCTION, SEE INFORMATION ON PAGE 7.**

<b>WORKSHEET FOR PART 2 — STATE AND LOCAL INCOME TAXES, LINE 10</b>	<b>Complete this worksheet only if your federal adjusted gross income from federal Form 1040, Line 37 is more than \$166,800 (\$83,400 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-11 of federal Schedule A instructions).</b>		
	1. Enter amount from federal Itemized Deduction Worksheet, Line 3 (See page A-11 of federal Schedule A instructions.) If \$0 or less, enter "0". . . . .	1	00
	2. Enter amount from federal Itemized Deduction Worksheet, Line 11 (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 10. . . . .	8	00

**PART 3**

**IF YOU CLAIM A PENSION OR SOCIAL SECURITY/SOCIAL SECURITY DISABILITY EXEMPTION, YOU MUST ATTACH A COPY OF YOUR FEDERAL RETURN (PAGES 1 AND 2) AND 1099-R(S), AND/OR SSA-1099(S).**

**PUBLIC PENSION CALCULATION — Public pensions are pensions received from any federal, state, or local government.**

<b>SECTION A</b>	1. Enter your Missouri Adjusted Gross Income from Form MO-1040, Line 6 . . . . .	1			00	
	2. Enter your <b>taxable</b> 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 - \$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	
			<b>Y - YOURSELF</b>		<b>S - SPOUSE</b>	
	6. Enter taxable pension for each spouse from public sources from federal Form 1040A, Line 12b or federal Form 1040, Line 16b (public pensions and pensions from other than private sources) . . . . .	6Y		00	6S	00
	7. Multiply Line 6 by 50% . . . . .	7Y		00	7S	00
	8. If amount on Line 7 is greater than \$33,703 (maximum social security benefit) enter \$33,703. If amount on Line 7 is less than \$33,703, enter amount from Line 7 . . . . .	8Y		00	8S	00
	9. Enter the amount from Line 6 or \$6,000, whichever is less . . . . .	9Y		00	9S	00
	10. Enter the amount from Line 8 or Line 9, whichever is greater . . . . .	10Y		00	10S	00
	11. If you received taxable social security and are claiming a social security exemption, complete Lines 1 through 8 of Part 3 of the MO-A, Section C (social security or social security disability calculation) and enter the amount(s) from Line(s) 6y and 6s here. See instructions if Line 3 of Section C is more than \$0. . . . .	11Y		00	11S	00
	12. Subtract Line 11 from Line 10. If Line 11 is greater than Line 10, enter \$0 . . . . .	12Y		00	12S	00
	13. Add amounts on Lines 12y and 12s . . . . .	13				00
14. Total Public Pension, subtract Line 5, from Line 13. If Line 5 is greater than Line 13, enter \$0 . . . . .	14				00	

**PRIVATE PENSION CALCULATION — Private pensions are annuities, pensions, 401(K) plans, deferred compensation plans, self-employed retirement plans, and IRA's funded by a private source.**

<b>SECTION B</b>	1. Enter your Missouri Adjusted Gross Income from Form MO-1040, Line 6 . . . . .	1			00	
	2. Enter your <b>taxable</b> 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 Widower: \$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	
			<b>Y - YOURSELF</b>		<b>S - SPOUSE</b>	
	6. Enter <b>taxable</b> pension for each spouse from <b>private sources</b> from federal Form 1040A, Lines 11b and 12b, or federal Form 1040, Lines 15b and 16b. . . . .	6Y		00	6S	00
	7. Enter the 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. <b>Total private pension</b> , 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.**

<b>SECTION C</b>	1. Enter your 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 Widower - \$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	
			<b>Y - YOURSELF</b>		<b>S - SPOUSE</b>	
	4. Enter <b>taxable</b> social security benefits for each spouse from federal Form 1040A, Line 14b or federal Form 1040, Line 20b . . . . .	4Y		00	4S	00
	5. Enter <b>taxable</b> social security <b>disability</b> benefits for each spouse from federal Form 1040A, Line 14b or federal Form 1040, Line 20b . . . . .	5Y		00	5S	00
	6. Multiply Line 4 or Line 5 by 50%. . . . .	6Y		00	6S	00
	7. Add Lines 6Y and 6S. . . . .	7				00
8. <b>Total social security/social security disability</b> , subtract Line 3 from Line 7. If Line 3 is greater than Line 7, enter \$0. . . . .	8				00	

**TOTAL PENSION AND SOCIAL SECURITY / SOCIAL SECURITY DISABILITY EXEMPTION**

Total Pension Exemption and Social Security / Social Security Disability Exemption. Add Line 14 (Section A), Line 9 (Section B), and Line 8 (Section C) and enter here and on Form MO-1040, Line 8. . . . .	<b>TOTAL EXEMPTION</b>				00
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