

QUALIFIED HEALTH INSURANCE PREMIUMS WORKSHEET FOR MO-A, LINE 11

Complete this worksheet and attach it, along with proof of premiums paid, to Form MO-1040 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 the amount from Federal Form 1040A, Line 14a, or Federal Form 1040, Line 20a. If \$0, skip to Line 6 and enter your total health insurance premiums paid. 1. _____

2. Enter amount from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b. 2. _____

3. Divide Line 2 by Line 1. 3. _____ %

	Yourself	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 on 4Y or 4S. 6Y. _____	6S. _____	_____
7. Add the amounts from Lines 5 and 6. 7Y. _____	7S. _____	_____
8. Add the amounts from Lines 7Y and 7S. 8Y. _____	8S. _____	_____
9. Divide Line 7Y and 7S by the total found on Line 8. If you itemized on your federal return and your federal itemized deductions included health insurance premiums as medical expenses, go to Line 10. If not, go to Line 15. 9Y. _____ %	9S. _____ %	_____ %

10. Enter the amount from Federal Schedule A, Line 1. 10. _____

11. Enter the amount from Federal 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. Enter your federal taxable income from Federal Form 1040A, Line 27, or Federal Form 1040, Line 43. 15. _____

16. If you itemized on your federal return and completed Lines 10 through 14 above, enter the amount from Line 14 or Line 15, whichever is less. If not, enter the amount from Line 8 or Line 15, whichever is less. 16. _____

17. Multiply Line 16 by the percentage on Line 9Y and Line 9S. Enter the amounts on Line 17Y and 17S of this worksheet on Line 11 of Form MO-A. 17Y. _____ 17S. _____