



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

**2015**  
 FORM  
**MO-A**

Attachment Sequence No. 1040-01  
**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.**

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	
	Y	00	S	00
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) 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. Nonqualified distribution received from a qualified Achieving a Better Life Experience Program (ABLE) not used for qualified expenses .....	6Y	00	6S	00
7. TOTAL ADDITIONS — Add Lines 1 through 6. Enter here and on Form MO-1040, Line 2.....	7Y	00	7S	00
<b>SUBTRACTIONS</b>				
8. 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 Forms 1099</b> ...	8Y	00	8S	00
9. Any state income tax refund included in federal adjusted gross income .....	9Y	00	9S	00
10. <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> .....	10Y	00	10S	00
11. Exempt contributions made to a qualified 529 plan (higher education savings program) .....	11Y	00	11S	00
12. Qualified Health Insurance Premiums. <b>Attach supporting documentation</b> .....	12Y	00	12S	00
13. Missouri depreciation adjustment (Section 143.121, RSMo) <input type="checkbox"/> Sold or disposed property previously taken as addition modification .....	13Y	00	13S	00
14. Home Energy Audit Expenses .....	14Y	00	14S	00
15. Exempt contributions made to a qualified Achieving a Better Life Experience Program (ABLE) .....	15Y	00	15S	00
16. TOTAL SUBTRACTIONS — Add Lines 8 through 15. Enter here and on Form MO-1040, Line 4.....	16Y	00	16S	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 40.....	1	00
2. 2015 Social security tax — (Yourself) .....	2	00
3. 2015 Social security tax — (Spouse) .....	3	00
4. 2015 Railroad retirement tax — Tier I and Tier II (Yourself) .....	4	00
5. 2015 Railroad retirement tax — Tier I and Tier II (Spouse) .....	5	00
6. 2015 Medicare tax — Yourself and Spouse. See instructions on Page 35.....	6	00
7. 2015 Self-employment tax - See instructions on Page 35 .....	7	00
8. TOTAL — Add Lines 1 through 7.....	8	00
9. State and local income taxes — from Federal Schedule A, Line 5 or see the 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 8 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

**NOTE: IF LINE 12 IS LESS THAN YOUR FEDERAL STANDARD DEDUCTION, SEE INFORMATION ON PAGE 7.**

Worksheet For Part 2 - Net State Income Taxes, Line 11	Complete this worksheet only if your federal adjusted gross income from federal Form 1040, Line 37 is more than \$309,900 if married filing combined or qualifying widow(er), \$284,050 if head of household, \$258,250 if single or claimed as a dependent, or \$154,950 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-9 of Federal Schedule A instructions).		
	1. Enter amount from Federal Itemized Deduction Worksheet, Line 3 (See page A-9 of Federal Schedule A instructions.) If \$0 or less, enter "0" .....	1	00
	2. Enter amount from Federal Itemized Deduction Worksheet, Line 9 (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 11.....	8	00

**PART 3 - PENSION AND SOCIAL SECURITY/SOCIAL SECURITY DISABILITY/MILITARY EXEMPTION**

		<b>PUBLIC PENSION CALCULATION — Pensions received from any federal, state, or local government.</b>				
<b>SECTION A</b>	1. Missouri adjusted gross income from Form MO-1040, Line 6 .....	1			00	
	2. <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(er) - \$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	
			Y - YOURSELF		S - SPOUSE	
	6. <b>Taxable</b> pension for each spouse from public sources from Federal Form 1040A, Line 12b or 1040, Line 16b .....	6Y		00	6S	00
	7. Amount from Line 6 or \$36,976 (maximum social security benefit), whichever is less .....	7Y		00	7S	00
	8. If you received taxable social security complete 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		00	8S	00
	9. Subtract Line 8 from Line 7. If Line 8 is greater than Line 7, enter \$0 .....	9Y		00	9S	00
	10. Add amounts on Lines 9Y and 9S .....	10				00
11. <b>Total public pension</b> , subtract Line 5 from Line 10. If Line 5 is greater than Line 10, enter \$0 .....	11				00	
		<b>PRIVATE PENSION CALCULATION — Annuities, pensions, IRAs, and 401(k) plans funded by a private source.</b>				
<b>SECTION B</b>	1. Missouri adjusted gross income from Form MO-1040, Line 6 .....	1			00	
	2. <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 Widow(er): \$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	
			Y - YOURSELF		S - SPOUSE	
	6. <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. 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	
		<b>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>				
<b>SECTION C</b>	1. 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 Widow(er) - \$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	
			Y - YOURSELF		S - SPOUSE	
	4. <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. <b>Taxable</b> social security <b>disability</b> benefits for each spouse from Federal Form 1040A, Line 14b or 1040, Line 20b. ....	5Y		00	5S	00
	6. Amount from Line(s) 4Y or 5Y, and 4S or 5S .....	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	
		<b>MILITARY PENSION CALCULATION</b>				
<b>SECTION D</b>	1. Military retirement benefits included on Federal Form 1040A, Line 12b or Federal Form 1040, Line 16b .....	1			00	
	2. <b>Taxable public pension</b> from Federal Form 1040A, Line 12b or Federal Form 1040, Line 16b .....	2			00	
	3. Divide Line 1 by Line 2 (Round to whole number) .....	3			%	
	4. Multiply Line 3 by Line 11 of Section A. If you are not claiming a public pension exemption, enter \$0 .....	4			00	
	5. Subtract Line 4 from Line 1 .....	5			00	
	6. <b>Total military pension</b> , multiply Line 5 by 90% .....	6			00	
		<b>TOTAL PENSION AND SOCIAL SECURITY/SOCIAL SECURITY DISABILITY/MILITARY EXEMPTION</b>				
<b>SECTION E</b>	Add Line 11 (Section A), Line 9 (Section B), Line 8 (Section C), and Line 6 (Section D).					
	<b>Enter total amount here and on Form MO-1040, Line 8.</b> .....			<b>TOTAL EXEMPTION</b>	00	