



MISSOURI DEPARTMENT OF  
**REVENUE**  
2022 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

	-		-	
--	---	--	---	--

First Name

--

M.I. Last Name

--

--

Suffix

--

Spouse's First Name

--

M.I. Spouse's Last Name

--

--

Suffix

--

Part 1 - Missouri Modifications to Federal Adjusted Gross Income

**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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14. Missouri depreciation adjustment ([Section 143.121, RSMo.](#))
- Sold or disposed property previously taken as addition modification
- |     |  |     |     |  |     |
|-----|--|-----|-----|--|-----|
| 14Y |  | .00 | 14S |  | .00 |
|-----|--|-----|-----|--|-----|
15. Exempt contributions made to a qualified Achieving a Better Life Experience Program (ABLE) . . . . .
- |     |  |     |     |  |     |
|-----|--|-----|-----|--|-----|
| 15Y |  | .00 | 15S |  | .00 |
|-----|--|-----|-----|--|-----|
16. Agriculture Disaster Relief . . . . .
- |     |  |     |     |  |     |
|-----|--|-----|-----|--|-----|
| 16Y |  | .00 | 16S |  | .00 |
|-----|--|-----|-----|--|-----|
17. Business Income Deduction – see worksheet on page 16. . . . .
- |     |  |     |     |  |     |
|-----|--|-----|-----|--|-----|
| 17Y |  | .00 | 17S |  | .00 |
|-----|--|-----|-----|--|-----|
18. Total Subtractions - Add Lines 8 through 17. Enter here and on Form MO-1040, Line 4 . . . . .
- |     |  |     |     |  |     |
|-----|--|-----|-----|--|-----|
| 18Y |  | .00 | 18S |  | .00 |
|-----|--|-----|-----|--|-----|

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 |
| 2. 2022 Social security tax - (Yourself) . . . . .  | 2  |  | .00 |
| 3. 2022 Social security tax - (Spouse) . . . . .  | 3  |  | .00 |
| 4. 2022 Railroad retirement tax - Tier I and Tier II (Yourself) . . . . .   | 4  |  | .00 |
| 5. 2022 Railroad retirement tax - Tier I and Tier II (Spouse) . . . . .   | 5  |  | .00 |
| 6. 2022 Medicare tax - Yourself and Spouse (see instructions on page 16) . . . . .                                  | 6  |  | .00 |
| 7. 2022 Self-employment tax (see instructions on page 16) . . . . .   | 7  |  | .00 |
| 8. Total - Add Lines 1 through 7. . . . .   | 8  |  | .00 |
| 9. State and local income taxes from Federal Schedule A, Line 5 or enter \$0 if completing 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 7 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 |

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 |
| 2. State and local income taxes from Federal Form 1040 or Federal Form 1040-SR, Schedule A, Line 5a. . . . .              | 2 |  | .00 |
| 3. Earnings taxes included on Federal Form 1040 or Federal Form 1040-SR, Schedule A, Line 5a . . . . .                    | 3 |  | .00 |
| 4. Subtract Line 3 from Line 2. . . . .   | 4 |  | .00 |
| 5. Divide Line 4 by Line 1. . . . .   | 5 |  | %   |
| 6. Enter \$10,000 (\$5,000 if married filing separately). . . . .   | 6 |  | .00 |
| 7. Multiply Line 6 by percentage on Line 5. Enter here and on Missouri Itemized Deductions, Line 11, above. . . . .       | 7 |  | .00 |



**Part 3 - Pension and Social Security/Social Security Disability**

Part 3 - Section A

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

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 amount on Line 4. <ul style="list-style-type: none"> <li>• Married Filing Combined (joint federal) - \$100,000</li> <li>• Single, Head of Household, Married Filing Separate, and Qualifying Widow(er) - \$85,000 . . . . .</li> </ul>	4	<input type="text"/>	.00			
5. Subtract Line 4 from Line 3 and enter on Line 5. If Line 4 is greater than Line 3, enter \$0 . . . . .	5	<input type="text"/>	.00			
6. Taxable pension for each spouse from public sources from Federal Form 1040 or Federal Form 1040-SR, Line 5b . . . . .	6Y	<input type="text"/>	.00	6S	<input type="text"/>	.00
7. Amount from Line 6 or \$41,373 (maximum social security benefit), whichever is less . . . . .	7Y	<input type="text"/>	.00	7S	<input type="text"/>	.00
8. If you received taxable social security, complete Form MO-A, 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	<input type="text"/>	.00	8S	<input type="text"/>	.00
9. Subtract Line 8 from Line 7. If Line 8 is greater than Line 7, enter \$0.	9Y	<input type="text"/>	.00	9S	<input type="text"/>	.00
10. Add amounts on Lines 9Y and 9S . . . . .	10	<input type="text"/>	.00			
11. Total public pension, subtract Line 5 from Line 10. If Line 5 is greater than Line 10, enter \$0 . . . . .	11	<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"> <li>• Married Filing Combined (joint federal) - \$32,000</li> <li>• Single, Head of Household, and Qualifying Widow(er) - \$25,000</li> <li>• Married Filing Separate - \$16,000 . . . . .</li> </ul>	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			



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**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.

Part 3 - Section C

1. Missouri adjusted gross income from Form MO-1040, Line 6 . . . . .	1	<input type="text"/>	.00			
2. Select the appropriate filing status and enter the amount on Line 2. • Married Filing Combined (joint federal) - \$100,000 • Single, Head of Household, Married Filing Separate, and Qualifying Widow(er) - \$85,000 . . . . .	2	<input type="text"/>	.00			
3. Subtract Line 2 from Line 1 and enter on Line 3. If Line 2 is greater than Line 1, enter \$0 . . . . .	3	<input type="text"/>	.00			
4. Taxable social security benefits for each spouse from Federal Form 1040 or Federal Form 1040-SR, Line 6b . . . . .	4Y	<input type="text"/>	.00	4S	<input type="text"/>	.00
5. Taxable social security disability benefits for each spouse from Federal Form 1040 or 1040-SR, Line 6b . . . . .	5Y	<input type="text"/>	.00	5S	<input type="text"/>	.00
6. Amount from Line(s) 4Y or 5Y, and 4S or 5S . . . . .	6Y	<input type="text"/>	.00	6S	<input type="text"/>	.00
7. Add Lines 6Y and 6S . . . . .	7	<input type="text"/>	.00			
8. Total social security/social security disability, subtract Line 3 from Line 7. If Line 3 is greater than Line 7, enter \$0 . . . . .	8	<input type="text"/>	.00			

Part 3 - Section D

**Total Pension and Social Security/Social Security Disability**

Add Line 11 (Section A), Line 9 (Section B), and Line 8 (Section C) from Form MO-A.  
Enter total amount here and on Form MO-1040, Line 8. . . . .  .00

**Note:** There is no longer a calculation for computing a **military pension** exemption since 100% of military retirement benefits can be subtracted from federal adjusted gross income. (The military retirement benefits must be included on your federal return, Line 5b). Please use MO-A, Part 1, Line 10 to claim your military subtraction.



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Attach to Form MO-1040. Attach your federal return.  
Instructions for Part 2 and 3 begin on page 16.

**Ever served on active duty in the United States Armed Forces?**  
If yes, visit [dor.mo.gov/military/](http://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/](http://veteranbenefits.mo.gov/state-benefits/).