



MISSOURI DEPARTMENT OF

**REVENUE****2025 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 12 to assist you in completing this form.

Name

Social Security Number

	-		-	
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Spouse's Social Security Number

	-		-	
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First Name

--

M.I. Last Name

--

--

Suffix

--

Spouse's First Name

--

M.I.

--

Spouse's Last Name

--

Suffix

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**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

25340010001

☐ Net Operating Loss (Carryback/Carryforward)☐ Other (description)

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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)

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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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Part 1 - Missouri Modifications to Federal Adjusted Gross Income

14. Missouri depreciation adjustment ([Section 143.121, RSMo.](#))☐

Sold or disposed property previously taken as addition modification

14Y		.00	14S		.00
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## 15. Exempt contributions made to a qualified Achieving a Better Life Experience Program (ABLE) . . . . .

15Y		.00	15S		.00
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## 16. Agriculture Disaster Relief . . . . .

16Y		.00	16S		.00
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## 17. Business Income Deduction - see worksheet on page 16 of MO-1040 Instructions . . . . .

17Y		.00	17S		.00
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## 18. Capital Gain . . . . .

18Y		.00	18S		.00
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## 19. Total Subtractions - Add Lines 8 through 18. Enter here and on Form MO-1040, Line 4 . . . . .

19Y		.00	19S		.00
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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 12e . . . . .

1		.00
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## 2. 2025 Social security tax - (Yourself) . . . . .

2		.00
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## 3. 2025 Social security tax - (Spouse) . . . . .

3		.00
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## 4. 2025 Railroad retirement tax - Tier I and Tier II (Yourself) . . . . .

4		.00
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## 5. 2025 Railroad retirement tax - Tier I and Tier II (Spouse) . . . . .

5		.00
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## 6. 2025 Medicare tax - Yourself and Spouse (see page 16 of MO-1040 Instructions) . . . . .

6		.00
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## 7. 2025 Self-employment tax (see page 16 of MO-1040 Instructions) . . . . .

7		.00
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## 8. Total - Add Lines 1 through 7 . . . . .

8		.00
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## 9. State and local income taxes from Federal Schedule A, Line 5a or enter \$0 if completing worksheet below. . . . .

9		.00
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## 10. Earnings taxes included in Line 9 . . . . .

10		.00
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## 11. Net state income taxes - Subtract Line 10 from Line 9 or enter Line 7 from worksheet below . . . . .

11		.00
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## 12. Missouri Itemized Deductions - Subtract Line 11 from Line 8. Enter here and on Form MO-1040, Line 14 . . . . .

12		.00
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Complete this worksheet only if your total state and local taxes included in your federal itemized deductions exceeded \$40,000 (\$20,000 if married filing separately) or you were required to complete a federal worksheet to calculate Federal Schedule A, Line 5e.

## 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
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## 2. State and local income taxes from Federal Form 1040 or Federal Form 1040-SR, Schedule A, Line 5a. . . . .

2		.00
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## 3. Earnings taxes included on Federal Form 1040 or Federal Form 1040-SR, Schedule A, Line 5a . . . . .

3		.00
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## 4. Subtract Line 3 from Line 2. . . . .

4		.00
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## 5. Divide Line 4 by Line 1. . . . .

5		%
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## 6. Enter the amount from Federal Schedule A, Line 5e. . . . .

6		.00
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## 7. Multiply Line 6 by percentage on Line 5. Enter here and on net state income taxes, Line 11, above . . . . .

7		.00
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**Part 3 - Pension and Social Security/Social Security Disability (Instructions for Part 3 begin on page 17)**

Part 3 - Section A

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

1. Taxable pension for each spouse from public sources from Federal Form 1040 or Federal Form 1040-SR, Line 5b .....	1Y		.00	1S		.00
2. Amount from Line 1 or \$47,633 (maximum social security benefit), whichever is less .....	2Y		.00	2S		.00
3. If you received taxable social security, complete Form MO-A, Part 3, Section C, Lines 1 - 3, and enter the amount(s) from Line(s) 3Y and 3S.....	3Y		.00	3S		.00
4. Subtract Line 3 from Line 2. If Line 3 is greater than Line 2, enter \$0.	4Y		.00	4S		.00
5. Total public pension. Add amounts on Lines 4Y and 4S.....	5		.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		.00			
2. Taxable social security benefits from Federal Form 1040 or Federal Form 1040-SR, Line 6b .....	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 (joint federal) - \$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			
6. Taxable pension for each spouse from private sources from Federal Form 1040 or Federal Form 1040-SR, Line 4b and 5b .....	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. Total private pension, subtract Line 5 from Line 8. If Line 5 is greater than Line 8, enter \$0.....	9		.00			

Part 3 - Section C

**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.

1. Taxable social security benefits for each spouse from Federal Form 1040 or Federal Form 1040-SR, Line 6b .....	1Y		.00	1S		.00
2. Taxable social security disability benefits for each spouse from Federal Form 1040 or 1040-SR, Line 6b .....	2Y		.00	2S		.00
3. Amount from Line(s) 1Y or 2Y, and 1S or 2S.....	3Y		.00	3S		.00
4. Total social security/social security disability. Add Lines 3Y and 3S.....	4		.00			

Part 3 - Section D

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

Add Line 5 (Section A), Line 9 (Section B), and Line 4 (Section C) from Form MO-A. Enter total amount here and on Form MO-1040, Line 8. ....			.00
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**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 DOR offers to all eligible military individuals, or complete the survey at [mvc.dps.mo.gov/MoVeteransInformationSurvey/DOR](http://mvc.dps.mo.gov/MoVeteransInformationSurvey/DOR) to receive information from the Missouri Veterans Commission. A list of all state agency resources and benefits can be found at [veteranbenefits.mo.gov/state-benefits/](http://veteranbenefits.mo.gov/state-benefits/).

