### MO-1040, Line 1

#### Additions

1. Interest on state and local obligations other than Missouri source:

   - Yourself (Y): 1Y
   - Spouse (S): 1S

2. Partnership, Fiduciary, S Corporation

3. Nonqualified distribution received from a qualified 529 plan not used for qualified expenses:

   - Yourself (Y): 3Y
   - Spouse (S): 3S

4. Food Pantry contributions included on Federal Schedule A:

   - Yourself (Y): 4Y
   - Spouse (S): 4S

5. Nonresident Property Tax:

6. Nonqualified distribution received from a qualified Achieving a Better Life Experience Program (ABLE) not used for qualified expenses:

7. Total Additions - Add Lines 1 through 6. Enter here and on Form MO-1040, Line 2:

   - Yourself (Y): 7Y
   - Spouse (S): 7S

### Subtractions

8. Interest from exempt federal obligations included in federal adjusted gross income - Attach a detailed list or all Federal Form(s) 1099:

   - Yourself (Y): 8Y
   - Spouse (S): 8S

9. Any state income tax refund included in federal adjusted gross income:

   - Yourself (Y): 9Y
   - Spouse (S): 9S

10. Military Retirement Benefits (see Instructions on page 14):

11. Partnership, Fiduciary, S Corporation

12. Exempt contributions made to a qualified 529 plan:

13. Qualified Health Insurance Premiums - Attach the Qualified Health Insurance Premiums Worksheet (Form 5695) and supporting documentation:

   - Yourself (Y): 13Y
   - Spouse (S): 13S

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

**Part 2 - Missouri Itemized Deductions**

| Line | Description                                                                 | 14Y | 00 | 14S | 00 | 15Y | 00 | 15S | 00 | 16Y | 00 | 16S | 00 | 17Y | 00 | 17S | 00 | 18Y | 00 | 18S | 00 |
|------|------------------------------------------------------------------------------|-----|----|-----|----|-----|----|-----|----|-----|----|-----|----|-----|----|-----|----|-----|----|-----|    |
| 1    | Total federal itemized deductions from Federal Form 1040 or Federal Form 1040-SR, Line 12a |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |
| 2    | 2021 Social security tax - (Yourself)                                         |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |
| 3    | 2021 Social security tax - (Spouse)                                           |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |
| 4    | 2021 Railroad retirement tax - Tier I and Tier II (Yourself)                  |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |
| 5    | 2021 Railroad retirement tax - Tier I and Tier II (Spouse)                    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |
| 6    | 2021 Medicare tax - Yourself and Spouse (see instructions on page 16)        |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |
| 7    | 2021 Self-employment tax (see instructions on page 16)                        |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |
| 8    | Total - Add Lines 1 through 7                                                 |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |
| 9    | State and local income taxes from Federal Schedule A, Line 5 or enter $0 if completing worksheet below. |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |
| 10   | Earnings taxes included in Line 9                                             |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |
| 11   | Net state income taxes - Subtract Line 10 from Line 9 or enter Line 7 from worksheet below |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |
| 12   | Missouri Itemized Deductions - Subtract Line 11 from Line 8. Enter here and on Form MO-1040, Line 14 |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |

**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).**

| Line | Description                                                                 | 14Y | 00 | 14S | 00 | 15Y | 00 | 15S | 00 | 16Y | 00 | 16S | 00 | 17Y | 00 | 17S | 00 | 18Y | 00 | 18S | 00 |
|------|------------------------------------------------------------------------------|-----|----|-----|----|-----|----|-----|----|-----|----|-----|----|-----|----|-----|----|-----|----|-----|    |
| 1    | Enter the sum of your state and local taxes on Federal Form 1040 or Federal Form 1040-SR, Schedule A, Line 5d. |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |
| 2    | State and local income taxes from Federal Form 1040 or Federal Form 1040-SR, Schedule A, Line 5a. |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |
| 3    | Earnings taxes included on Federal Form 1040 or Federal Form 1040-SR, Schedule A, Line 5a. |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |
| 4    | Subtract Line 3 from Line 2.                                                  |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |
| 5    | Divide Line 4 by Line 1.                                                      |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |
| 6    | Enter $10,000 ($5,000 if married filing separately).                          |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |
| 7    | Multiply Line 6 by percentage on Line 5. Enter here and on Missouri Itemized Deductions, Line 11, above. |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |     |    |
**Public Pension Calculation** - Pensions received from any federal, state, or local government.

1. Missouri adjusted gross income from Form MO-1040, Line 6 .......................... 1
2. Taxable social security benefits from Federal Form 1040 or Federal Form 1040-SR, Line 6b .......................... 2
3. Subtract Line 2 from Line 1 ................................................................. 3
4. Select the appropriate filing status and enter amount on Line 4.
   - Married Filing Combined (joint federal) - $100,000 4
   - Single, Head of Household, Married Filing Separate, and Qualifying Widow(er) - $85,000 .......................... 5
5. Subtract Line 4 from Line 3 and enter on Line 5. If Line 4 is greater than Line 3, enter $0 ............... 6
6. Taxable pension for each spouse from public sources from Federal Form 1040 or Federal Form 1040-SR, Line 5b .......................... 6Y 00 6S 00 7
7. Amount from Line 6 or $39,365 (maximum social security benefit), whichever is less .......................... 7Y 00 7S 00 8
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 00 8S 00 9
9. Subtract Line 8 from Line 7. If Line 8 is greater than Line 7, enter $0 .................. 9Y 00 9S 00 10
10. Add amounts on Lines 9Y and 9S ....................................................... 11
11. Total public pension, subtract Line 5 from Line 10. If Line 5 is greater than Line 10, enter $0 ............... 11

**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
2. Taxable social security benefits from Federal Form 1040 or Federal Form 1040-SR, Line 6b .......................... 2
3. Subtract Line 2 from Line 1 ................................................................. 3
4. Select the appropriate filing status and enter amount on Line 4.
   - Married Filing Combined (joint federal) - $32,000 4
   - Single, Head of Household, and Qualifying Widow(er) - $25,000
   - Married Filing Separate - $16,000 .......................... 4
5. Subtract Line 4 from Line 3. If Line 4 is greater than Line 3, enter $0 .................. 5
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
7. Amounts from Line 6Y and 6S or $6,000, whichever is less .......................... 7Y 00 7S 00 8
8. Add Lines 7Y and 7S ............................................................... 8
9. Total private pension, subtract Line 5 from Line 8. If Line 5 is greater than Line 8, enter $0 ............... 9
**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. 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 (joint federal) - $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

4. Taxable social security benefits for each spouse from Federal Form 1040 or Federal Form 1040-SR, Line 6b .... [ ] 4Y [ ] 00 [ ] 4S [ ] 00

5. Taxable social security disability benefits for each spouse from Federal Form 1040 or 1040-SR, Line 6b ........ [ ] 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. Total social security/social security disability, 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**

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:** Beginning with tax year 2021, 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/ 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/.