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Transportation Act

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Part 1 Continued

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

Part 2 - Missouri Itemized Deductions

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 12a

1

.00

2. 2021 Social security tax - (Yourself)

2

.00

3. 2021 Social security tax - (Spouse).

3

.00

4. 2021 Railroad retirement tax - Tier I and Tier II (Yourself).

4

.00

5. 2021 Railroad retirement tax - Tier I and Tier II (Spouse)

5

.00

6. 2021 Medicare tax - Yourself and Spouse (see instructions on page 16)

6

.00

7. 2021 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

Part 2 Worksheet - Net State Income Taxes, Line 11

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

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MO-A Page 2

Part 3 - Section A

Part 3 - Section B

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		



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

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.

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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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/.

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