



Three empty boxes for Department Use Only (MM/DD/YY).

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

Three boxes for Social Security Number.

Spouse's Social Security Number

Three boxes for Spouse's Social Security Number.

First Name

Box for First Name.

M.I. Last Name

Box for M.I.

Box for Last Name.

Suffix

Box for Suffix.

Spouse's First Name

Box for Spouse's First Name.

M.I.

Spouse's Last Name

Box for Spouse's M.I.

Box for Spouse's Last Name.

Suffix

Box for Spouse's Suffix.

Additions

Yourself (Y)

Spouse (S)

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

1Y [ ] .00 1S [ ] .00

2.  Partnership  Fiduciary  S Corporation  Business Interest



Net Operating Loss (Carryback/Carryforward)

Other (description) [ ]

2Y [ ] .00 2S [ ] .00

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

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

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

9Y [ ] .00 9S [ ] .00

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

10Y [ ] .00 10S [ ] .00

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

12. Exempt contributions made to a qualified 529 plan . . . . .

12Y [ ] .00 12S [ ] .00

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

13Y [ ] .00 13S [ ] .00

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 |
|-----|--|-----|-----|--|-----|
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 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 |

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		.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 amount on Line 4.			
• Married Filing Combined (joint federal) - \$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
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. Amount from Line 6 or \$39,365 (maximum social security benefit), whichever is less .....	7Y		.00
		7S	
			.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		.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. Total public pension, subtract Line 5 from Line 10. If Line 5 is greater than Line 10, enter \$0 .....	11		.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



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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. <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>	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:** 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/](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/).