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MISSOURI DEPARTMENT OF  
**REVENUE**  
2025 Individual Income Tax Adjustments

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.

11 Social Security Number  -  -  Spouse's Social Security Number  -  -

12  
13

14 **Name** First Name  M.I.  Last Name  Suffix

15  
16

17 Spouse's First Name  M.I.  Spouse's Last Name  Suffix

18  
19

22 **Additions**

	Yourselves (Y)	Spouse (S)
23 1. Interest on state and local obligations other than Missouri source . . . . .	1Y <input type="text"/> .00	1S <input type="text"/> .00
24 2. <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary <input type="checkbox"/> S Corporation <input type="checkbox"/> Business Interest		
25 <input type="checkbox"/> Net Operating Loss (Carryback/Carryforward)	25340010001	
26 <input type="checkbox"/> Other (description) <input type="text"/>	2Y <input type="text"/> .00	2S <input type="text"/> .00
27 3. Nonqualified distribution received from a qualified 529 plan not used for	3Y <input type="text"/> .00	3S <input type="text"/> .00
28 qualified expenses . . . . .		
29 4. Food Pantry contributions included on Federal Schedule A . . . . .	4Y <input type="text"/> .00	4S <input type="text"/> .00
30 5. Nonresident Property Tax . . . . .	5Y <input type="text"/> .00	5S <input type="text"/> .00
31 6. Nonqualified distribution received from a qualified Achieving a Better	6Y <input type="text"/> .00	6S <input type="text"/> .00
32 Life Experience Program (ABLE) not used for qualified expenses . . . . .		
33 7. Total Additions - Add Lines 1 through 6. Enter here and on Form	7Y <input type="text"/> .00	7S <input type="text"/> .00
34 MO-1040, Line 2 . . . . .		

41 **Subtractions**

42 8. Interest from exempt federal obligations included in federal adjusted	8Y <input type="text"/> .00	8S <input type="text"/> .00
43 gross income - Attach a detailed list or all Federal Form(s) 1099 . . . . .		
44 9. Any state income tax refund included in federal adjusted gross income.	9Y <input type="text"/> .00	9S <input type="text"/> .00
45 10. Military Retirement Benefits (see instructions on page 14) . . . . .	10Y <input type="text"/> .00	10S <input type="text"/> .00
46 11. <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary <input type="checkbox"/> S Corporation <input type="checkbox"/> Railroad Retirement Benefits <input type="checkbox"/> Military (nonresident)		
47 <input type="checkbox"/> Combat Pay <input type="checkbox"/> Build America and Recovery Zone Bond Interest <input type="checkbox"/> MO Public-Private Transportation Act		
48 <input type="checkbox"/> Net Operating Loss <input type="checkbox"/> Business Interest		
49 <input type="checkbox"/> Other (description) <input type="text"/>	11Y <input type="text"/> .00	11S <input type="text"/> .00
50 12. Exempt contributions made to a qualified 529 plan . . . . .	12Y <input type="text"/> .00	12S <input type="text"/> .00
51 13. Qualified Health Insurance Premiums - Attach the Qualified Health	13Y <input type="text"/> .00	13S <input type="text"/> .00
52 Insurance Premiums Worksheet (Form 5695) and supporting		
53 documentation . . . . .		

Part 1 - Missouri Modifications to Federal Adjusted Gross Income

Part 1 Continued

14.	Missouri depreciation adjustment (Section 143.121, RSMo.)				
	<input type="checkbox"/> Sold or disposed property previously taken as addition modification	14Y		.00	14S
15.	Exempt contributions made to a qualified Achieving a Better Life Experience Program (ABLE)	15Y		.00	15S
16.	Agriculture Disaster Relief	16Y		.00	16S
17.	Business Income Deduction - see worksheet on page 16 of MO-1040 Instructions	17Y		.00	17S
18.	Capital Gain	18Y		.00	18S
19.	Total Subtractions - Add Lines 8 through 18. Enter here and on Form MO-1040, Line 4	19Y		.00	19S

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 12e		1		.00
2.	2025 Social security tax - (Yourself)		2		.00
3.	2025 Social security tax - (Spouse)		3		.00
4.	2025 Railroad retirement tax - Tier I and Tier II (Yourself)		4		.00
5.	2025 Railroad retirement tax - Tier I and Tier II (Spouse)		5		.00
6.	2025 Medicare tax - Yourself and Spouse (see page 16 of MO-1040 Instructions)		6		.00
7.	2025 Self-employment tax (see page 16 of MO-1040 Instructions)		7		.00
8.	Total - Add Lines 1 through 7		8		.00
9.	State and local income taxes from Federal Schedule A, Line 5a 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 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
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 the amount from Federal Schedule A, Line 5e.		6		.00
7.	Multiply Line 6 by percentage on Line 5. Enter here and on net state income taxes, Line 11, above		7		.00



**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. <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		.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/MoVeteransInformation/Survey/DOR](http://mvc.dps.mo.gov/MoVeteransInformation/Survey/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/).

