



MISSOURI DEPARTMENT OF REVENUE 2024 Individual Income Tax Adjustments

Department Use Only (MM/DD/YY) [] [] []

Attach to Form MO-1040. Attach your federal return. See information beginning on page 13 to assist you in completing this form.

Name

Form fields for Social Security Number, Spouse's Social Security Number, First Name, M.I., Last Name, Suffix, Spouse's First Name, M.I., Spouse's Last Name, Suffix.

Additions

Yourself (Y)

Spouse (S)

Lines 1-7 for Additions with input fields for amounts and cents. Includes a barcode with number 24340010001.

Subtractions

Lines 8-13 for Subtractions with input fields for amounts and cents. Includes checkboxes for 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.

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 12 | 1 | | .00 |
| 2. 2024 Social security tax - (Yourself) | 2 | | .00 |
| 3. 2024 Social security tax - (Spouse) | 3 | | .00 |
| 4. 2024 Railroad retirement tax - Tier I and Tier II (Yourself) | 4 | | .00 |
| 5. 2024 Railroad retirement tax - Tier I and Tier II (Spouse) | 5 | | .00 |
| 6. 2024 Medicare tax - Yourself and Spouse (see instructions on page 16) | 6 | | .00 |
| 7. 2024 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 (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 <input type="text"/>	.00	1S <input type="text"/>	.00	
2. Amount from Line 1 or \$46,381 (maximum social security benefit), whichever is less	2Y <input type="text"/>	.00	2S <input type="text"/>	.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 <input type="text"/>	.00	3S <input type="text"/>	.00	
4. Subtract Line 3 from Line 2. If Line 3 is greater than Line 2, enter \$0.	4Y <input type="text"/>	.00	4S <input type="text"/>	.00	
5. Total public pension. Add amounts on Lines 4Y and 4S.				5 <input type="text"/>	.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 <input type="text"/>	.00
2. Taxable social security benefits from Federal Form 1040 or Federal Form 1040-SR, Line 6b				2 <input type="text"/>	.00
3. Subtract Line 2 from Line 1				3 <input type="text"/>	.00
4. Select the appropriate filing status and enter the amount on Line 4. <ul style="list-style-type: none"> • Married Filing Combined (joint federal) - \$32,000 • Single, Head of Household, and Qualifying Widow(er) - \$25,000 • Married Filing Separate - \$16,000. 				4 <input type="text"/>	.00
5. Subtract Line 4 from Line 3. If Line 4 is greater than Line 3, enter \$0				5 <input type="text"/>	.00
6. Taxable pension for each spouse from private sources from Federal Form 1040 or Federal Form 1040-SR, Line 4b and 5b	6Y <input type="text"/>	.00	6S <input type="text"/>	.00	
7. Amounts from Line 6Y and 6S or \$6,000, whichever is less	7Y <input type="text"/>	.00	7S <input type="text"/>	.00	
8. Add Lines 7Y and 7S				8 <input type="text"/>	.00
9. Total private pension, subtract Line 5 from Line 8. If Line 5 is greater than Line 8, enter \$0.				9 <input type="text"/>	.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 <input type="text"/>	.00	1S <input type="text"/>	.00	
2. Taxable social security disability benefits for each spouse from Federal Form 1040 or 1040-SR, Line 6b	2Y <input type="text"/>	.00	2S <input type="text"/>	.00	
3. Amount from Line(s) 1Y or 2Y, and 1S or 2S.	3Y <input type="text"/>	.00	3S <input type="text"/>	.00	
4. Total social security/social security disability. Add Lines 3Y and 3S.				4 <input type="text"/>	.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

Ever served on active duty in the United States Armed Forces?
 If yes, visit 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 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/.

