



MISSOURI DEPARTMENT OF REVENUE
**INDIVIDUAL INCOME TAX
ADJUSTMENTS**

2013
FORM
MO-A

Attachment Sequence No. 1040-01

ATTACH TO FORM MO-1040. ATTACH A COPY OF YOUR FEDERAL RETURN. See information beginning on page 11 to assist you in completing this form.

| | | | |
|--------------------|------------|---------|------------------------------|
| LAST NAME | FIRST NAME | INITIAL | SOCIAL SECURITY NO. |
| | | | |
| SPOUSE'S LAST NAME | FIRST NAME | INITIAL | SPOUSE'S SOCIAL SECURITY NO. |
| | | | |

PART 1 — MISSOURI MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME (SEE PAGE 11).

| ADDITIONS | Y - YOURSELF | | S - SPOUSE | | |
|---|--------------|--|------------|-----|----|
| | | | | | |
| 1. Interest on state and local obligations other than Missouri source | 1Y | | 00 | 1S | 00 |
| 2. <input type="checkbox"/> Partnership; <input type="checkbox"/> Fiduciary; <input type="checkbox"/> S corporation; <input type="checkbox"/> Net Operating Loss (Carryback/Carryforward); <input type="checkbox"/> Other (description) | 2Y | | 00 | 2S | 00 |
| 3. Nonqualified distribution received from a qualified 529 plan (higher education savings program) not used for qualified higher education 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. TOTAL ADDITIONS — Add Lines 1, 2, 3, 4, and 5. Enter here and on Form MO-1040, Line 2..... | 6Y | | 00 | 6S | 00 |
| SUBTRACTIONS | | | | | |
| 7. Interest from exempt federal obligations included in federal adjusted gross income (reduced by related expenses if expenses were over \$500). Attach a detailed list or all Federal Forms 1099.... | 7Y | | 00 | 7S | 00 |
| 8. Any state income tax refund included in federal adjusted gross income | 8Y | | 00 | 8S | 00 |
| 9. <input type="checkbox"/> Partnership; <input type="checkbox"/> Fiduciary; <input type="checkbox"/> S corporation; <input type="checkbox"/> Railroad retirement benefits; <input type="checkbox"/> Net Operating Loss; <input type="checkbox"/> Military (nonresident); <input type="checkbox"/> Build America and Recovery Zone Bond Interest <input type="checkbox"/> Combat pay included in federal adjusted gross income; <input type="checkbox"/> MO Public-Private Transportation Act <input type="checkbox"/> Other (description) Attach supporting documentation..... | 9Y | | 00 | 9S | 00 |
| 10. Exempt contributions made to a qualified 529 plan (higher education savings program) | 10Y | | 00 | 10S | 00 |
| 11. Qualified Health Insurance Premiums | 11Y | | 00 | 11S | 00 |
| 12. Missouri depreciation adjustment (Section 143.121, RSMo) <input type="checkbox"/> Sold or disposed property previously taken as addition modification | 12Y | | 00 | 12S | 00 |
| 13. Home Energy Audit Expenses..... | 13Y | | 00 | 13S | 00 |
| 14. TOTAL SUBTRACTIONS — Add Lines 7, 8, 9, 10, 11, 12 and 13. Enter here and on Form MO-1040, Line 4..... | 14Y | | 00 | 14S | 00 |

PART 2 — MISSOURI ITEMIZED DEDUCTIONS — Complete this section only if you itemize deductions on your federal return. Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A.

| | | | |
|--|----|--|----|
| 1. Total federal itemized deductions from Federal Form 1040, Line 40..... | 1 | | 00 |
| 2. 2013 Social security tax — (Yourself) | 2 | | 00 |
| 3. 2013 Social security tax — (Spouse) | 3 | | 00 |
| 4. 2013 Railroad retirement tax — Tier I and Tier II (Yourself) | 4 | | 00 |
| 5. 2013 Railroad retirement tax — Tier I and Tier II (Spouse) | 5 | | 00 |
| 6. 2013 Medicare tax — Yourself and Spouse. See instructions on Page 35..... | 6 | | 00 |
| 7. 2013 Self-employment tax - See instructions on Page 35 | 7 | | 00 |
| 8. TOTAL — Add Lines 1 through 7..... | 8 | | 00 |
| 9. State and local income taxes — from Federal Schedule A, Line 5 or see the 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 8 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 |

NOTE: IF LINE 12 IS LESS THAN YOUR FEDERAL STANDARD DEDUCTION, SEE INFORMATION ON PAGE 7.

| | | | |
|---|--|---|----|
| Worksheet For Part 2 - Net State Income Taxes, Line 11 | Complete this worksheet only if your federal adjusted gross income from Federal Form 1040, Line 37 is more than \$300,000 if married filing combined or qualifying widow(er), \$275,000 if head of household, \$250,000 if single or claimed as a dependent, or \$150,000 if married filing separate. If your federal adjusted gross income is less than or equal to these amounts, do not complete this worksheet. Attach a copy of your Federal Itemized Deduction Worksheet (Page A-12 of Federal Schedule A instructions). | | |
| | 1. Enter amount from Federal Itemized Deduction Worksheet, Line 3 (See page A-12 of Federal Schedule A instructions.) If \$0 or less, enter "0"..... | 1 | 00 |
| | 2. Enter amount from Federal Itemized Deduction Worksheet, Line 9 (See Federal Schedule A instructions.)..... | 2 | 00 |
| | 3. State and local income taxes from Federal Form 1040, Schedule A, Line 5 | 3 | 00 |
| | 4. Earnings taxes included on Federal Form 1040, Schedule A, Line 5 | 4 | 00 |
| | 5. Subtract Line 4 from Line 3. | 5 | 00 |
| | 6. Divide Line 5 by Line 1..... | 6 | % |
| | 7. Multiply Line 2 by Line 6..... | 7 | 00 |
| | 8. Subtract Line 7 from Line 5. Enter here and on Form MO-A, Part 2, Line 11..... | 8 | 00 |

For Privacy Notice, see instructions.

MO-A (Revised 12-2013)

PART 3 - PENSION AND SOCIAL SECURITY/SOCIAL SECURITY DISABILITY/MILITARY EXEMPTION

| PUBLIC PENSION CALCULATION — Pensions received from any federal, state, or local government. | | | | | | | | | |
|---|--|--------------|--|------------|-----|-----------------|----|----|--|
| SECTION A | 1. Missouri adjusted gross income from Form MO-1040, Line 6 | 1 | | 00 | | | | | |
| | 2. Taxable social security benefits from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b | 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 - \$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 | | | | | |
| | | Y - YOURSELF | | S - SPOUSE | | | | | |
| | 6. Taxable pension for each spouse from public sources from Federal Form 1040A, Line 12b or 1040, Line 16b | 6Y | | 00 | 6S | | 00 | | |
| | 7. Amount from Line 6 or \$35,939 (maximum social security benefit), whichever is less | 7Y | | 00 | 7S | | 00 | | |
| | 8. Amount from Line 6 or \$6,000, whichever is less | 8Y | | 00 | 8S | | 00 | | |
| | 9. Amount from Line 7 or Line 8, whichever is greater | 9Y | | 00 | 9S | | 00 | | |
| | 10. If you received taxable social security complete 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 | 10Y | | 00 | 10S | | 00 | | |
| | 11. Subtract Line 10 from Line 9. If Line 10 is greater than Line 9, enter \$0 | 11Y | | 00 | 11S | | 00 | | |
| | 12. Add amounts on Lines 11Y and 11S | 12 | | | | | 00 | | |
| 13. Total public pension , subtract Line 5, from Line 12. If Line 5 is greater than Line 12, enter \$0 | 13 | | | | | 00 | | | |
| PRIVATE PENSION CALCULATION — Annuities, pensions, IRA'S, and 401(k) plans funded by a private source. | | | | | | | | | |
| SECTION B | 1. Missouri adjusted gross income from Form MO-1040, Line 6 | 1 | | 00 | | | | | |
| | 2. Taxable social security benefits from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b | 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: \$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 | | | | | |
| | | Y - YOURSELF | | S - SPOUSE | | | | | |
| | 6. Taxable pension for each spouse from private sources from Federal Form 1040A, Lines 11b and 12b, or Federal Form 1040, Lines 15b and 16b. | 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 | | | |
| 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 marked the 62 and older box on page 1 of Form MO-1040. Age limit does not apply to social security disability deduction. | | | | | | | | | |
| SECTION C | 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 - \$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 | | | | | |
| | | Y - YOURSELF | | S - SPOUSE | | | | | |
| | 4. Taxable social security benefits for each spouse from Federal Form 1040A, Line 14b or Federal Form 1040, Line 20b | 4Y | | 00 | 4S | | 00 | | |
| | 5. Taxable social security disability benefits for each spouse from Federal Form 1040A, Line 14b or 1040, Line 20b | 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 | | | |
| MILITARY PENSION CALCULATION | | | | | | | | | |
| SECTION D | 1. Military retirement benefits included on Federal Form 1040A, Line 12b or Federal Form 1040, Line 16b | 1 | | 00 | | | | | |
| | 2. Taxable public pension from Federal Form 1040A, Line 12b or Federal Form 1040, Line 16b. | 2 | | 00 | | | | | |
| | 3. Divide Line 1 by Line 2 (Round to whole number) | 3 | | % | | | | | |
| | 4. Multiply Line 3 by Line 13 of Section A. If you are not claiming a public pension exemption, enter \$0 | 4 | | 00 | | | | | |
| | 5. Subtract Line 4 from Line 1 | 5 | | 00 | | | | | |
| | 6. Total military pension , multiply Line 5 by 60% | 6 | | 00 | | | | | |
| TOTAL PENSION AND SOCIAL SECURITY/SOCIAL SECURITY DISABILITY/MILITARY EXEMPTION | | | | | | | | | |
| SECTION E | Add Line 13 (Section A), Line 9 (Section B), Line 8 (Section C), and Line 6 (Section D). Enter total amount here and on Form MO-1040, Line 8. | | | | | TOTAL EXEMPTION | | 00 | |