



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

**2008
 FORM
 MO-A**

Attachment Sequence No. 1040-01

**ATTACH TO FORM MO-1040.
 ATTACH 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 (reduced by related expenses if expenses were over \$500)	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 Nonqualified distribution received from a qualified 529 plan (higher education savings program) withdrawn early or not used for qualified higher education expenses	3Y	00	3S	00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 Form 1099(s).	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"/> Combat pay included in federal adjusted gross income; <input type="checkbox"/> Other (description)	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. TOTAL SUBTRACTIONS — Add Lines 7, 8, 9, 10, 11 and 12. Enter here and on Form MO-1040, Line 4. . .	13Y	00	13S	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. 2008 (FICA) — yourself — Social security \$ _____ + Medicare \$ _____	2	00
3. 2008 (FICA) — spouse — Social security \$ _____ + Medicare \$ _____	3	00
4. 2008 Railroad retirement tax — yourself (Tier I and Tier II) \$ _____ + Medicare \$ _____	4	00
5. 2008 Railroad retirement tax — spouse (Tier I and Tier II) \$ _____ + Medicare \$ _____	5	00
6. 2008 Self-employment tax — Amount from federal Form 1040, Line 27	6	00
7. TOTAL — Add Lines 1 through 6.	7	00
8. State and local income taxes — See instructions on Page 33.	8	00
9. Earnings taxes included in Line 8	9	00
10. Net state income taxes — Subtract Line 9 from Line 8 or enter Line 8 from the worksheet below.	10	00
11. MISSOURI ITEMIZED DEDUCTIONS — Subtract Line 10 from Line 7. Enter here and on Form MO-1040, Line 14.	11	00

NOTE: IF LINE 11 IS LESS THAN YOUR FEDERAL STANDARD DEDUCTION, SEE INFORMATION ON PAGE 7.

WORKSHEET FOR PART 2 — STATE AND LOCAL INCOME TAXES, LINE 10	Complete this worksheet only if your federal adjusted gross income from federal Form 1040, Line 37 is more than \$159,950 (\$79,975 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-10 of federal Schedule A instructions).	
1. Enter amount from federal Itemized Deduction Worksheet, Line 3 (See page A-10 of federal Schedule A instructions.) If \$0 or less, enter "0".	1	00
2. Enter amount from federal Itemized Deduction Worksheet, Line 11 (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 10.	8	00

IF YOU CLAIM A PENSION OR SOCIAL SECURITY/SOCIAL SECURITY DISABILITY EXEMPTION, YOU MUST ATTACH A COPY OF YOUR FEDERAL RETURN (PAGES 1 AND 2) AND 1099-R(S), AND/OR SSA-1099(S).

PART 3

PUBLIC PENSION CALCULATION — Public pensions are pensions received from any federal, state, or local government.

1. Enter your Missouri Adjusted Gross Income from Form MO-1040, Line 6, less taxable social security benefits from federal Form 1040A, Line 14b or federal Form 1040, Line 20b	1				00
2. Select the appropriate filing status and enter amount on Line 2. Married filing combined — \$100,000; Single, Head of Household, Married Filing Separate, and Qualifying Widower — \$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. Enter your total social security benefits from federal Form 1040A, Line 14a or federal Form 1040, Line 20a	4Y		00	4S	00
5. Enter your taxable social security benefits from federal Form 1040A, Line 14b or federal Form 1040, Line 20b	5Y		00	5S	00
6. Non taxable social security benefits , subtract Line 5 from Line 4.	6Y		00	6S	00
7. Enter taxable pension for each spouse from public sources from federal Form 1040A, Line 12b or federal Form 1040, Line 16b (public pensions and pensions from other than private sources)	7Y		00	7S	00
8. Multiply Line 7 by 35%.	8Y		00	8S	00
9. If amount on Line 8 is greater than \$33,703 (maximum social security benefit), enter \$33,703. If amount on Line 8 is less than \$33,703, enter amount from Line 8.	9Y		00	9S	00
10. Subtract Line 6 from Line 9. If Line 6 is greater than Line 9, enter \$0	10Y		00	10S	00
11. Enter pension amount from Line 7 or \$6,000, whichever is less.	11Y		00	11S	00
12. Enter Line 10 or Line 11, whichever is greater	12Y		00	12S	00
13. Add amounts on Lines 12Y and 12S.	13				00
14. Total public pension , subtract Line 3 from Line 13. If Line 3 is greater than Line 13, enter \$0	14				00

PRIVATE PENSION CALCULATION — Private pensions are annuities, pensions, 401(K) plans, deferred compensation plans, self-employed retirement plans, and IRA's funded by a private source.

1. Enter your Missouri Adjusted Gross Income from Form MO-1040, Line 6	1				00
2. Enter your 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 Widower: \$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. Enter 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. Enter the 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.

1. Enter your 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 Widower - \$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. Enter taxable social security benefits for each spouse from federal Form 1040A, Line 14b or federal Form 1040, Line 20b	4Y		00	4S	00
5. Enter taxable social security disability benefits for each spouse from federal Form 1040A, Line 14b or federal Form 1040, Line 20b.	5Y		00	5S	00
6. Multiply Line 4 or Line 5 by 35%.	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

TOTAL PENSION AND SOCIAL SECURITY / SOCIAL SECURITY DISABILITY EXEMPTION

Total Pension Exemption and Social Security / Social Security Disability Exemption. Add Line 14 (Public Pension Calculation), Line 9 (Private Pension Calculation), and Line 8 (Social Security Calculation) and enter here and on Form MO-1040, Line 8.	TOTAL EXEMPTION				00
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