



MISSOURI DEPARTMENT OF
REVENUE
2020 Fiduciary Federal Tax Deduction Schedule

Name of Estate or Trust as Shown on [Form MO-1041](#)

Federal Employer Identification Number (FEIN)

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This form is used to calculate the federal tax deduction for Form MO-1041 and MO-NRF.

PART 1 - Complete this section if you are a resident estate or trust filing only the Form MO-1041.

Federal Income Tax	1.	Federal taxable income, MO-1041, Line 1	1		.00
	2.	Share of Missouri Subtraction, MO-1041, Line 5	2		.00
	3.	Share of Missouri Addition, MO-1041, Line 7	3		.00
	4.	Missouri adjusted gross income - Line 1 less Line 2, plus Line 3	4		.00
	5.	Federal Income Tax (Federal Form 1041, Schedule G, Line 3)	5		.00
	6.	Other federal income tax (Federal Form 1041, Schedule G, Line 2a, 4, and 6)	6		.00
	7.	Total federal income tax - add Lines 5 and 6	7		.00

Deductions	8a. Total tax federal percentage calculation			
	If the amount on Line 4 is:	Multiply the amount on Line 7 by:		
	• \$25,000 or less	35%		
	• \$25,001 to \$50,000	25%		
	• \$50,001 to \$100,000	15%		
	• \$100,001 to \$125,000	5%		
	• \$125,001 or more	0%	8a	
	8b. Federal income tax deduction - Enter the amount from 8a, not to exceed \$5,000 . Enter Line 8b on MO-1041, Line 2.		8b	

PART 2 - Complete this section if you are a nonresident estate or trust filing only the Form MO-1041 and MO-NRF, with the second box selected.

Federal Income Tax	1.	Missouri adjusted gross income, MO-NRF, Part 5, Line 5	1		.00
	2.	Federal Income Tax (Federal Form 1041, Schedule G, Line 3)	2		.00
	3.	Other federal income tax (Federal Form 1041, Schedule G, Lines 2a, 4, and 6)	3		.00
	4.	Total federal income tax - add Lines 2 and 3	4		.00

Deductions	5a. Total tax federal percentage calculation			
	If the amount on Line 1 is:	Multiply the amount on Line 4 by:		
	• \$25,000 or less	35%		
	• \$25,001 to \$50,000	25%		
	• \$50,001 to \$100,000	15%		
	• \$100,001 to \$125,000	5%		
	• \$125,001 or more	0%	5a	
	5b. Federal income tax deduction - Enter the amount from 5a, not to exceed \$5,000. Enter Line 5b on Form MO-NRF Part 3, Line 1.		5b	

