



Name of Estate or Trust as Shown on Form MO-1041

Federal Employer Identification Number (FEIN)

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.

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

Table for Deductions. 8a. Total tax federal percentage calculation. Includes a table with rates: \$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%). Includes input field 8a and 8b. 8b. Federal income tax deduction - Enter the amount from 8a, not to exceed \$5,000. Enter Line 8b on MO-1041, Line 2.

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.

Table with 4 rows for Federal Income Tax calculations. Rows include: 1. Missouri adjusted gross income, MO-NRF, Part 5, Line 5; 2. Federal Income Tax (Federal Form 1041, Schedule G, Line 3); 3. Other federal income tax (Federal Form 1041, Schedule G, Lines 2a, 4, and 6); 4. Total federal income tax - add Lines 2 and 3.

Table for Deductions. 5a. Total tax federal percentage calculation. Includes a table with rates: \$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%). Includes input field 5a and 5b. 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.

Taxation Division
P.O. Box 3815
Jefferson City, MO 65105-3815

E-mail: income@dor.mo.gov

Form 5802 (Revised 12-2021)

Visit dor.mo.gov/taxation/individual/tax-types/fiduciary/ for additional information.

Phone: (573) 751-1467
Fax: (573) 522-1762



Ever served on active duty in the United States Armed Forces?

If yes, visit dor.mo.gov/military/ to see the services and benefits we offer to all eligible military individuals. A list of all state agency resources and benefits can be found at veteranbenefits.mo.gov/state-benefits/.