



MISSOURI DEPARTMENT OF  
**REVENUE**  
2023 Fiduciary Income Tax Return

Attach copy of Federal Form 1041 and supporting schedules, including Schedule K-1.

For the calendar year 2023 or fiscal year beginning \_\_\_\_\_ 2023, ending \_\_\_\_\_, 20 \_\_\_\_  
This return is due on April 15, 2024 for calendar year returns or for fiscal year returns it is due on or before the fifteenth day of the fourth month after close of the taxable year.

Select Applicable Boxes:  Address or Federal Employer Identification Number (FEIN) Change  Initial Return  Final Return  Amended Return  
 Select this box if you have an approved federal extension. Attach a copy of the approved Federal Extension (Form 7004).

Name of Estate or Trust		Federal Identification Number	
Name and Title of Fiduciary		If Estate, Enter Social Security Number of Decedent	Social Security Number
Address of Fiduciary (Number and Street)		Department Use Only	Code
City, State, and Zip Code			

<b>Information for Filing</b>	A. Select If: <input type="checkbox"/> Grantor Trust <input type="checkbox"/> Estate <input type="checkbox"/> Bankruptcy Estate	B. If trust, select: <input type="checkbox"/> Simple Trust <input type="checkbox"/> Complex Trust <input type="checkbox"/> Testamentary <input type="checkbox"/> Inter Vivos	C. Select if estate or trust is: <input type="checkbox"/> Resident <input type="checkbox"/> Nonresident	D. Is this an Electing Small Business Trust (ESBT)? <input type="checkbox"/> Yes <input type="checkbox"/> No
	E. During this taxable year, was the estate or trust notified of any federal change for any prior years? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, has an amended Missouri return been filed? <input type="checkbox"/> Yes <input type="checkbox"/> No If an amended return has not been filed, attach explanation.			
	F. Did the estate or trust receive federal tax-exempt income? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, enter the amount of non-Missouri tax-exempt interest income and exempt-interest dividends here \$ _____, and on MO-1041, Page 2, Part 1, Line 4.			
	G. Does the estate or trust have any Missouri adjustments from Form MO-1041, Page 2, Part 1? <input type="checkbox"/> Yes <input type="checkbox"/> No			
	H. If the estate or trust has any nonresident beneficiaries, is any income from sources other than Missouri? <input type="checkbox"/> Yes <input type="checkbox"/> No (or not applicable)			
	I. Does Federal Form 1041, Line 23 reflect any taxable income of the estate or trust? <input type="checkbox"/> Yes <input type="checkbox"/> No			
	J. If no to all four questions and the estate or trust is a resident, do not complete remainder of form. Do complete <b>Form MO-NRF</b> , Parts 1, 2, 4, and 6 for nonresident beneficiaries, if a distribution of Missouri source income was made.			
K. If a nonresident estate or trust with income from both Missouri and non-Missouri sources - omit Lines 1-9, attach Form MO-NRF, select this box <input type="checkbox"/> and skip to Line 10.				

<b>Income</b>	1. Federal taxable income (from Federal Form 1041, Line 23 but not less than 0) .....	1	00
	2. Federal income tax deduction (from Form 5802, Part 1, Line 8b).....	2	00
	3. Capital gain exclusion on sale of low income housing; see instructions.....	3	00
	4. Healthcare sharing ministry deduction .....	4	00
	5. Estate or trust's share of Missouri fiduciary adjustment — Subtraction (from Part 2, Column 6) .....	5	00
	6. Total subtractions — add Lines 2, 3, 4, and 5.....	6	00
	7. Estate or trust's share of Missouri fiduciary adjustment — Addition (from Part 2, Column 6).....	7	00
	8. Balance — Line 1 less Line 6, plus Line 7 .....	8	00
	9. Excess federal exemption (if Line 1 is equal to zero and Line 8 is positive, enter the excess amount of the personal exemption not used to reduce the federal taxable income to zero, after all other deductions are subtracted). Exemption is not allowed on final return .....	9	00
	10. Missouri taxable income (Line 8 less line 9 for Missouri residents or from Form MO-NRF, Part 5, Line 9 for nonresidents) .....	10	00

<b>Tax</b>	11. Missouri income tax (see tax chart on page 11 of instructions) .....	11	00
	12. Credit for income tax paid to another state by resident estate or trust (attach <b>Form MO-CR</b> and copy of other state's return).....	12	00
	13. Balance — subtract Line 12 from Line 11 .....	13	00
	14. Other taxes (select the appropriate box) <input type="checkbox"/> Lump sum distribution <input type="checkbox"/> Recapture taxes.....	14	00
	15. Total tax — add Lines 13 and 14 .....	15	00

<b>Credit and Payment</b>	16. Credits (attach <b>Form MO-TC</b> ) .....	16	00
	17. Payments (see instructions) .....	17	00
	18. Total Credits and Payments - Add Lines 16 and 17.....	18	00

<b>Refund or Tax Due</b>	19. Overpayment — If Line 18 is greater than Line 15, enter amount overpaid ..... Refund	19	00
	20. Tax due — If Line 15 is greater than Line 18, enter amount due.....	20	00
	21. Interest .....	21	00
	22. Additions to tax.....	22	00
	23. Total due — add Lines 20 through 22 (U.S. funds only) ..... (Pay this amount) Total Due	23	00



# MISSOURI

## Form MO-1041

Fiduciary Income Tax Return



### File Electronically

**Electronic Filing Options for Federal and State E-File** - Estates and trusts may file Missouri Form MO-1041 Fiduciary Income Tax Returns electronically. Missouri, in cooperation with the Internal Revenue Service (IRS), offers a joint federal and state electronic filing of fiduciary income tax returns through Modernized E-File (MeF). This system has been developed through a cooperative effort between the IRS, states, and the software community. The system uses the latest electronic technology and industry standards. An estate or trust may visit the Department's website at [dor.mo.gov/taxation/individual/tax-types/fiduciary/](http://dor.mo.gov/taxation/individual/tax-types/fiduciary/) for more information regarding electronic filing as well as a list of approved vendors that support fiduciary electronic filing.

Convenience • Security • Proof of Filing • Greater Accuracy

Visit our website at

[dor.mo.gov/taxation/individual/tax-types/fiduciary/](http://dor.mo.gov/taxation/individual/tax-types/fiduciary/)

*In addition to electronic filing information found on our website, you can:*

- Get answers to frequently asked questions
- Download Missouri tax forms
- Get a copy of the Taxpayer Bill of Rights

# Form MO-1041

## Filing Information

### General Information

This information is for guidance only and does not state the complete law.

### Who Must File Form MO-1041

A return must be filed by the following:

1. Every resident estate or trust that is required to file a Federal Form 1041.
2. Every nonresident estate or trust that has any taxable income from sources within Missouri or gross income of \$600 or more from sources within Missouri.

### Definition of Resident Estate or Trust

A Resident Estate or Trust is: 1) The estate of a decedent who at his or her death was domiciled in this state; or 2) A trust that was created by a will of a decedent who at his or her death was domiciled in this state, and has at least one income beneficiary who, on the last day of the taxable year, was a resident of this state; or 3) A trust that was created by, or consisting of property of, a person domiciled in this state on the date the trust or portion of the trust became irrevocable, and has at least one income beneficiary who, on the last day of the taxable year, was a resident of this state.

### When and Where to File

Calendar year taxpayers must file no later than April 15, 2024. Late filing will subject taxpayers to charges for interest and additions to tax. Fiscal year filers must file no later than the 15th day of the fourth month following the close of their taxable year. When the due date falls on a Saturday, Sunday, or legal holiday, the return and payment will be considered timely if filed on the next business day. Please mail the return to: Department of Revenue, P.O. Box 3815, Jefferson City, MO 65105-3815.

### Rounding on Missouri Returns

Rounding is required on your tax return. Zeros have been placed in the cents columns on your return. For 1 cent through 49 cents, round down to the previous whole dollar amount. For 50 cents through 99 cents, round up to the next whole dollar amount.

Example: Round \$32.49 down to \$32.00. Round \$32.50 up to \$33.00.

### Tax Payments

Currently the State of Missouri does not accept electronic payments for the MO-1041. Please mail your check or money order to the address provided on the return.

### Extension of Time to File

**You are not required to file an extension if you do not expect to owe additional Missouri fiduciary tax or if you anticipate receiving a refund.** If you wish to file a Missouri extension, and do not expect to owe Missouri fiduciary tax, you may file an extension by filing Form MO-60, Application for Extension of Time to File.

If you receive an extension of time to file your federal fiduciary tax return, you will automatically be granted an extension of time to file your Missouri fiduciary tax return, provided you do not expect to owe any additional Missouri fiduciary tax. Attach a copy of your federal extension (Federal Form 7004) with your Missouri fiduciary tax return when you file.

If you expect to owe Missouri fiduciary tax, file [Form MO-60](#) with your payment by the original due date of the return.

**Remember: An extension of time to file does not extend the time to pay. A 5 percent addition to tax will apply if the tax is not paid by the return's original due date.**

### Report of Changes in Federal Taxable Income

If the taxpayer's federal taxable income for any taxable year is changed, the taxpayer must report the change to Missouri by filing an amended Missouri return within 90 days after the final determination of such change. When filing an amended federal return you must file an amended Missouri return within 90 days of the federal change. The taxpayer will be subject to interest and additions to tax charges if additional tax is owed to Missouri.

### Amended Return

To file an amended Missouri return, use Form MO-1041 and check the box at the top right of the form. Complete the entire return using the corrected figures. Attach a statement giving the reason for the amended return and enclose a copy of the federal change(s) and the federal amended return.

### Missouri Tax Treatment of Qualified Funeral Trusts

The calculation of the Missouri tax liability for a qualified funeral trust is the same as the federal computation. If the composite return box on Federal Form 1041 QFT is marked, the tax of each funeral trust is determined on a separate basis, disclosed on an attached schedule and then combined on the Missouri return resulting in a composite filing. The schedule used to calculate the Missouri income tax must be attached to the return when it is filed.

### Electing Small Business Trust (ESBT)

The income earned by an ESBT must be reported on the Missouri return and tax paid accordingly. ESBT income is reported on the return as if it was regular income; however, the deductions are limited to only offset ESBT income and cannot be used to reduce other income. A separate schedule must be attached to the return to show the ESBT income and deductions. The Missouri taxable income, Form MO-1041, Line 10, must include the ESBT income, including subtractions and additions. The ESBT income is taxed at the same rate as all other income for a trust.

### To Obtain Forms

To use the Department's form selector or to obtain specific tax forms visit our website at [dor.mo.gov/forms/](https://dor.mo.gov/forms/).

## Americans with Disabilities Act (ADA)

The state of Missouri offers a Dual Party Relay Service (DPRS) for speech or hearing impaired individuals. This service was implemented in accordance with the Americans with Disabilities Act (ADA). If you are speech or hearing impaired, please call TTY (800) 735-2966 or fax (573) 522-1762.

## Taxpayer Bill of Rights

To obtain a copy of the Taxpayer Bill of Rights you can access our website at [dor.mo.gov](http://dor.mo.gov).

# Information to Complete Form MO-1041

**Important:** Complete your federal return first. If you are filing a fiscal year return, indicate the beginning and ending dates on the line provided near the top of the Missouri return. The filing dates on the Missouri return must match the filing dates on the federal return.

## Name, Address, Etc.

Print or type the name of the estate or trust, name and title of the fiduciary, address, and federal identification number in the spaces provided. For estates, also provide the social security number of the decedent in the space provided.

## Information for Filing

A — Check the appropriate box. This information is located on Federal Form 1041, Page 1, Question A. If the Qualified Disability Trust Box or Pooled Income Fund Box is marked on the Federal Form 1041, mark the Complex Trust Box on Form MO-1041. If the Bankruptcy Estate Box is marked on Federal Form 1041, attach a copy of Federal Form 1040 and Form MO-1040.

B — If a trust, check the appropriate box.

C — Check the appropriate box to show if the estate or trust is a resident or a nonresident.

D — Check the appropriate box to answer each of the questions. Follow the instructions on the form for your answers.

J — If the estate or trust is a resident and the answers to questions F through I are "NO", do not complete the remainder of the form. Do complete Form MO-NRF, Parts 1, 2, 4, and 6 for nonresident beneficiaries, if a distribution of Missouri source income was made.

K — If the estate or trust is a nonresident, and has income from both Missouri and non-Missouri sources, check the box, omit Lines 1–9 and complete Form MO-NRF.

## Line 1 — Federal Taxable Income

Enter the total amount of federal taxable income (not less than zero) from Federal Form 1041, Line 23. The line numbers for federal taxable income will differ on other federal forms. By federal definition, federal taxable income cannot be less than zero, therefore, per [Section 143.431, RSMo](#), Line 1 cannot be less than zero.

## Line 2 — Federal Income Tax Deduction

Enter amount from Form 5802, Part 1, Line 8b.

## Line 3 — Capital Gain Exclusion on Sale of Low Income Housing

If during 2023 the taxpayer sold a federally subsidized (HUD) low income housing project to a nonprofit or governmental organization, and at least 40 percent of the units are occupied by persons of families having income of 60 percent or less of the median income, the taxpayer may exclude from Missouri tax 25 percent of the capital gain that is taxable at the fiduciary level. However, the buyer of the property must agree to preserve or increase the low-income occupancy of the project. To use this exclusion, enter on Line 3 for residents or on Form MO-NRF, Page 2, Part 5, Line 7 for nonresidents, 25 percent of the capital gain reported on your Federal Form 1041. Attach a copy of your Federal Form 1041, Federal Form 4797 and explanation. Failure to do so will result in the disallowance of the deduction.

## Line 4 — Healthcare Sharing Ministries Deduction

If the estate or trust made contributions to a qualifying healthcare sharing ministry, enter the amounts it paid in 2023. Do not include amounts excluded from the federal taxable income.

## Line 5 — Estate or Trust's Share of the Missouri Fiduciary Adjustment (Subtraction)

If the taxpayer has negative adjustments to federal taxable income, complete Form MO-1041, Parts 1 and 2. Enter the subtraction amount from Part 2, Column 6, Estate or Trust line; instructions are located on pages 7 and 8.

## Line 6 — Total Subtractions

Enter total of Line 2, 3, 4, and 5.

## Line 7 — Estate or Trust's Share of the Missouri Fiduciary Adjustment (Addition)

If the taxpayer has positive adjustments to federal taxable income, complete Form MO-1041, Parts 1 and 2. Enter the addition amount from Part 2, Column 6, Estate or Trust line; instructions are located on pages 7 and 8.

## Line 8 — Balance

Enter total of Line 1 less Line 6 plus Line 7.

## Line 9 — Excess Federal Exemption

The exemption is allowed only if Line 1 is equal to zero and Line 8 has a positive figure. Enter the excess amount of the personal exemption not used to reduce the federal taxable income to zero, after all other deductions are subtracted. The exemption is not allowed on Final Returns.

**Example 1:** From Federal Form 1041, Line 17 equals \$1,000, Line 18 equals \$1,000 and Line 21 equals \$100. On Form MO-1041, Line 1 equals \$0 and Line 8 equals \$200. The allowable exemption would be \$100.

**Example 2:** From Federal Form 1041, Line 17 equals \$1,000, Line 18 equals \$950 and Line 21 equals \$100. On Form MO-1041, Line 1 equals \$0 and Line 8 equals \$200. The allowable exemption would be \$50.

**Example 3:** From Federal Form 1041, Line 17 equals \$1,000, Line 18 equals \$0 and Line 21 equals \$100. On Form MO-1041, Line 1 equals \$1,000 and Line 8 equals \$800. The allowable exemption would be \$0.

## Line 10 — Missouri Taxable Income

Enter total of Line 8 less Line 9. For nonresident estates or trusts, enter amount from Form MO-NRF, Part 5, Line 9.

## Line 11 — Missouri Income Tax

Determine amount of tax from tax chart provided on page 11.

## Line 12 — Credit for Income Tax Paid to Another State

If the taxpayer was required to pay income tax to another state, the taxpayer may be entitled to claim a tax credit against the Missouri income tax liability for the tax paid to the other state. To determine the allowable tax credit, complete Form MO-CR, Credit for Income Taxes Paid to Other States or Political Subdivisions.

Note: Please attach Form MO-CR and a copy of the other state's tax return with your Missouri return. The credit for income taxes paid to other state, will not be allowed if the other state's tax return is not enclosed.

# Instructions for Completing Form MO-CR

The taxpayer must complete the Missouri return, Lines 1 through 11 before beginning [Form MO-CR](#)

**Line 1** — Enter amount from Line 10 of Form MO-1041.

**Line 2** — Enter amount from Line 11 of Form MO-1041.

**Line 7** — Enter the Taxable Income or Net Income on which you were required to pay a state income tax to another state and which is also subject to Missouri income tax.

**Line 8** — Divide Line 7 by Line 1. If greater than 100%, enter 100%. (Round to whole percent such as 91% instead of 90.5% and 90% instead of 90.4%. However, if percentage is less than 0.5%, use the exact percentage.) Enter percentage on Line 8.

**Line 9** — Multiply Line 2 by percentage on Line 8 and enter amount on Line 9.

**Line 10** — Enter your income tax liability as reported on the other state(s) income tax return. This is not income tax withheld. Your income tax liability must be reduced by all credits, except withholding and estimated tax. If the other state allows Missouri residents to take a credit against that state's income tax for the amount of Missouri income tax prior to the application of all tax credits, then you do not need to reduce your tax liability by all credits for that state. Also add on this line the following item:

- The pro rata share of pass-through entity level income tax actually paid to another state of the United States or the District of Columbia through a program substantially similar to the Missouri SALT Parity Act.

**Line 11** — Enter the smaller amount from Form MO-CR, Line 9 and Line 10. This is your Missouri resident credit. Enter this amount on Form MO-1041, Line 12. (If you have multiple credits, add the amounts on Line 11 from each Form MO-CR.) Your total credit cannot exceed

the tax paid to the other state(s) or the percent of tax due to Missouri on that part of your income.

## MO-CR Schedule 1

Complete Form MO-CR, Schedule 1, if you are a Missouri resident S corporation shareholder who has S corporation income from sources in another state(s) or the District of Columbia that is not subject to an income tax imposed in that jurisdiction or any political subdivision of that jurisdiction. If you received S corporation income, which meets this description, from multiple states in non-taxed jurisdictions, you may include all non-taxed S corporation income on one Schedule 1.

Attach Form MO-CR, Schedule 1 and supporting documentation, including Federal K-1 and a statement detailing the calculation of your share of the income earned in the state(s) with no taxing jurisdiction for each state or political subdivision, to Form MO 1041.

**Line 1** — Enter amount from Line 10 of Form MO-1041.

**Line 2** — Enter the entity's pro rata share of S corporation income that was derived from the non-taxed jurisdiction.

**Line 3** — Enter the amount from Line 2 divided by the amount from Line 1. Enter as a percentage. Round in whole percent, such as 91 percent instead of 90.5 percent. If percentage is less than 0.5 percent, use exact percentage.

**Line 4** — Enter your Missouri income tax from Form MO-1041, Line 15.

**Line 5** — Multiply Line 4 by the percentage on Line 3 and enter on Form MO-1041, Line 12. (If you have completed Form MO-CR, Schedule 1 and one or more Form MO-CR, add the amounts on Line 11 from each Form MO-CR and the amounts on Line 5, from each Form MO-CR, Schedule 1, before entering on Form MO-1040. The cumulative amount of credit reported on MO-1040, Line 31Y and 31S cannot exceed the Missouri tax liability.)

## Line 13 — Balance

Enter total of Line 11 less Line 12.

## Line 14 — Other Taxes

Mark appropriate box and enter the amount. If both boxes apply, mark each box and put the total of the lump sum distribution and recapture taxes. Attach a schedule showing the breakdown of the taxes.

**Tax on Lump Sum Distribution:** If during 2023 the taxpayer received a lump sum, not otherwise included in the federal taxable income, the taxpayer may be required to file Federal Form 4972. Because this income is not included in the federal taxable income, a separate calculation must be made to compute the Missouri tax on this distribution. The estate or trust is subject to the tax if it was a resident estate or trust of Missouri. To calculate the Missouri tax on a lump sum distribution, multiply the amount on Federal Form 1041, Schedule G, Line 1b by 10 percent (.10) and enter the result on Form MO-1041, Line 14. Attach a copy of Federal Form 1041 and Federal Form 4972.

**Recapture Taxes:** If the taxpayer is required to recapture a portion of any federal low income housing credits taken

on a low-income project, the taxpayer is also required to recapture a portion of any state credits taken. The state recapture amount is equal to the proportion of the state credit that equals the proportion the federal recapture amount bears to the original federal low-income housing credit amount. Enter the recapture tax on Form MO-1041, Line 14. Attach a copy of Federal Form 8611 to your Missouri return.

#### Line 15 — Total Tax

Enter total of Line 13 plus Line 14.

#### Line 16— Credits

You may be eligible for certain tax credits. The total amount of tax credit is computed by completing Form MO-TC, Miscellaneous Income Tax Credits. Enter the total tax credit amount from Form MO-TC, Line 13 on Form MO-1041, Line 16. Attach Form MO-TC, along with any applicable schedules, certificates, and federal forms. You can find a list of available credits and the agency to contact for information, forms, and approval to claim each credit on the Form MO-TC. To obtain a Form MO-TC, go to our website at [dor.mo.gov/forms/](http://dor.mo.gov/forms/).

#### Line 17 — Payments

Enter total amount of all extension payments and attach a copy of Form MO-60, Application for Extension of Time to File, to the return. For amended returns, enter previously paid amounts less any refunds received. If estimated payments were made, attach a copy of the form used when making the payments.

#### Line 18 — Total Credits and Payments

Enter the total of Line 16 plus Line 17.

#### Line 19 — Overpayment

If Line 18 is greater than Line 15, enter the amount overpaid.

#### Line 20 — Tax Due

If Line 15 is greater than Line 18, enter the amount due.

#### Line 21 — Interest

Simple interest is charged on all delinquent taxes. The rate will be updated annually and can be found on the Department's website at [dor.mo.gov/taxation/statutory-interest-rates.html](http://dor.mo.gov/taxation/statutory-interest-rates.html).

#### Line 22 — Additions to Tax

For timely filed returns, an addition to tax of 5 percent (of the unpaid tax) is added if the tax is not paid by the return's due date. An extension of time to file does not extend the time for payment of the tax.

For returns not filed by the due date, an addition to tax of 5 percent per month (of the unpaid tax) is added for each month the return is not filed. The addition to tax cannot exceed 25 percent.

#### Line 23 — Total Due

Enter the sum of Lines 20, 21, and 22. Attach a check or money order (U.S. funds only) for the total amount due, payable to: Missouri Director of Revenue. Write the Federal Identification Number and a daytime telephone number on the check or money order. Do not send cash. Please do not postdate checks; they will be cashed upon receipt. Please mail your return and payment to: Missouri Department of Revenue, P.O. Box 3815, Jefferson City, MO 65105-3815.

**Currently the State of Missouri does not accept electronic payments for the MO-1041.**

#### Authorization

If the taxpayer wishes to authorize the Director of Revenue or a delegate to release information pertaining to their tax account to their preparer or to any member of his or her firm, indicate "yes" by checking the appropriate box.

#### Sign the Return

The fiduciary **must sign** the Form MO-1041, Missouri Fiduciary Income Tax Return. The return is not considered valid unless signed.

#### What to Attach to the Missouri Return Before Mailing

Please attach a list of all beneficiaries, including their home address (required to verify residency), a copy of the federal return and supporting schedules, a copy of Form MO-60 (if filed) or federal extension, any information requested in the instructions for verification of line amounts and a payment for amount due on Line 23, (if applicable).

## **Part 1: Missouri Fiduciary Adjustment**

**Line 1** — Enter the amount of state and local income taxes deducted on Federal Form 1041, Line 11. The line numbers for taxes used as a deduction will differ on other federal forms.

**Line 2** — Enter the amount of any Kansas City or St. Louis earnings taxes included in Line 1.

**Line 3** — Enter total of Line 1 less Line 2.

**Line 4** — If the estate or trust received income from an obligation of a state or political subdivision of a state other than Missouri, enter the amount of that income.

**Line 5** — Enter the amount of related expenses incurred on Line 4 if the expenses are over \$500 or more. If expenses exceed amount on Line 4, then enter figure from Line 4.

**Line 6** — Enter the total of Line 4 less Line 5. This line cannot be less than zero.

**Line 7** — Enter positive adjustments (additions) reported from partnerships, fiduciaries, and S corporations. The partnership, fiduciary, or S corporation must notify you of the amount of any such adjustment (addition) to which you are entitled. Check the appropriate box. If other box is checked, enter the description on the line provided. Attach a copy of the information for verification of the addition.

**Line 8 — Food Pantry Contributions** — If the estate or trust is claiming the Food Pantry Tax Credit, (**Form MO-FPT**) and the donations are included as an itemized deduction on the Federal Schedule A, report the amount of the donations, as noted on Line 8a of Form MO-FPT.

**Line 9 — Nonresident Property Tax** — If the estate or trust is a nonresident and includes property tax paid to another state or political subdivision on its federal return, enter the total nonresident property taxes included on Federal Form 1041, Line 11.

**Line 10** — Enter the sum of Lines 3, 6, 7, 8, and 9.

**Line 11** — Interest from direct obligations of the U.S.]

Government, such as U.S. savings bonds, U.S. treasury bills, bonds and notes are exempt from state taxation under the laws of the United States. Attach a detailed list or all Federal Form 1099(s). Fiduciaries who claim exclusion for interest for direct U.S. obligations must identify the specific securities owned, (e.g., U.S. savings bond.) A general description such as “interest on U.S. obligation or U.S. Government securities” is not acceptable. (See 12 CSR 10-2.150 for the taxability of various U.S. Government-related obligations.) Failure to identify the security will result in the disallowance of the deduction.

A federally taxed distribution received from a mutual fund investing exclusively in direct U.S. Government obligations is exempt. If the mutual fund invests in both exempt (direct) and nonexempt (indirect) federal obligations, the deduction allowed is the distribution received from the mutual fund attributable to the direct U.S. Government obligations, as determined by the mutual fund. Attach a copy of the year-end statement received from the mutual fund showing either the amount of monies received or the percentage of funds received from direct U.S. Government obligations, or a summary statement received from the mutual fund which clearly identifies the exempt and non-exempt portions of the U.S. Government obligation interest. The statement does not need to list each obligation separately. Failure to attach the requested document will result in the disallowance of the deduction.

**Line 12** — To determine the amount of related expenses for Line 11, the taxpayer may use actual expenses or a reasonable estimate. In general, the taxpayer should use the same or similar method used to compute related expenses for federal income tax purposes, provided that the method reasonably reflects related expenses for Missouri-exempt income.

If a fiduciary fails to compute reasonable related expenses, the Director of Revenue will make an adjustment based on the information available. If sufficient information is not made available, the Director of Revenue will use the following formula to compute related expenses.

The principal expense item in this formula is interest expense; however, the Director of Revenue may include other expense items because of their direct relationship to the production of exempt income. The fiduciary may propose an alternative method provided that it properly reflects the amount of related expenses.

$$\frac{\text{Exempt Income}}{\text{Total Income}} \times \text{Expense Items} = \text{Reduction to Exempt Income}$$

**Line 13** — Enter the total of Line 11 less Line 12.

**Line 14** — Enter the amount of any state income tax refund included in your federal taxable income on Form MO-1041, Line 1.

**Line 15** — Enter negative adjustments (subtractions), reported from partnerships, fiduciaries, and S corporations. The partnership, fiduciary, and S corporation must notify you of the amount of any such adjustment (subtraction) to which you are entitled. Check the boxes applicable on Line 15 and enclose a copy of the notification received. Failure to attach a copy of the notification furnished to you will result in the disallowance of the modification.

**Marijuana Business Deduction.** Enter the amount of any expenditure that is eligible to be claimed as a federal income tax deduction but is disallowed by section 280E of the Internal Revenue Code.

Calculating this deduction, you must provide a financial statement/federal schedule(s) for business profit or loss that the federal government was unable to allow as a deduction for marijuana business, as marijuana is a controlled substance under federal law.

The Missouri deduction will be the difference between the profit/loss as calculated on the schedule(s) filed with the federal return and the pro forma schedule(s) described above.

You must submit the financial statement, schedule(s), the medical license number (MED) and all federal schedule(s) with your Missouri Form MO-1041 to claim the deduction.

**Line 16 — Depreciation Adjustment:** If the taxpayer purchased an asset between July 1, 2002, and June 30, 2003, and they elected to use the 30 percent depreciation on their federal return; the taxpayer may be able to subtract a portion of the depreciation. Enter the additional depreciation created by the Job Creation and Worker Assistance Act previously added back in prior years to the extent allowable by Missouri Law ([143.121, RSMo](#)). This amount is computed by figuring the allowable depreciation expense prior to the Job Creation and Worker Assistance Act less the depreciation taken on the federal return. More information and examples can be found on the Department of Revenue’s website at [dor.mo.gov/pdf/depreciation\\_examples.pdf](http://dor.mo.gov/pdf/depreciation_examples.pdf).

**Line 17 – Agriculture Disaster Relief:** Enter the amount of payment received from a program that provides compensation to agricultural producers that have suffered a loss as a result of a disaster or emergency. This amount must be included in your Federal Taxable Income. Attach a copy of the Form 1099, Federal Schedule F, and Federal Schedule K-1 if applicable, indicating the payment amount. Failure to do so will result in the disallowance of the subtraction.

**Line 18** — Enter the sum of Lines 13, 14, 15, 16, and 17.

**Lines 19 and 20** — Subtract Line 18 from Line 10. If a positive figure, enter the total on Line 19 (net addition). If a negative figure, enter the total on Line 20 (net subtraction). Enter the total from either Line 19 or Line 20 in Part 2, Column 6, Totals Row.

## Part 2: Allocation of Missouri Fiduciary Adjustment

Complete Part 2 only if Part 1 indicates a Missouri fiduciary adjustment.

**Totals Row** — Enter the amount of federal distributable net income from the Federal Form 1041, Schedule B, Line 7 in Column 5. Enter the amount from Form MO-1041, Part 1, Line 19 or 20 in Column 6 and mark the applicable box.

**Column 1** — Enter the name of each beneficiary, if a distribution was made.

**Column 2** — Mark the box if the beneficiary is a nonresident of Missouri.

**Column 3** — Enter the beneficiary’s social security number.

**Column 4** — Enter the beneficiary, charitable beneficiary, estate or trust’s percentage of the distributable net income.



**Column 5** — Enter the beneficiary, charitable beneficiary, estate or trust's share of the distributable net income. Share of distributable net income is determined by multiplying the amount from the Total Row by the percentage in Column 4 for each row.

**Column 6** — Enter the beneficiary, charitable beneficiary, estate or trust's share of the Missouri fiduciary adjustment. Share of Missouri fiduciary adjustment is determined by multiplying the amount from the total row by the percentage in Column 4 for each row.

Enter the amount on the Estate or Trust Row on Form MO-1041, Line 5 (subtraction) or Line 7 (addition).

The amount after each name is to be reported as an adjustment, either as an addition or subtraction, from the federal adjusted gross income. A copy of this part (or its information) must be provided to each beneficiary.

## Instructions for Completing Form MO-NRF

(This form should be completed and attached with Form MO-1041.)

### Information for Filing

Mark the appropriate box if you are a Resident Estate or Trust (With Nonresident Beneficiaries) or a Nonresident Estate or Trust.

If you are a Resident Estate or Trust (with Nonresident Beneficiaries), complete Parts 1, 2, 4, and 6 (omit Parts 3 and 5). If you are a Nonresident Estate or Trust complete Parts 1–5 (omit Part 6).

### Part 1: Federal Distributable Net Income and Missouri Source Distributable Net Income

The amounts entered in the federal column correspond to lines on the Federal Form 1041. The amounts entered in the Missouri column are from items derived from Missouri sources.

#### Note:

**Line 8** — If the estate or trust made contributions to a qualifying healthcare sharing ministry, enter the amount paid in 2023 as a negative figure. Do not include amounts excluded from the federal taxable income. Attach an explanation to the return. Failure to attach the requested explanation will result in the disallowance of the deduction.

**Line 22** — If a Capital Gain or a Capital Loss is shown on this line, then the figure needs to be entered in Part 5, Line 3. Capital gains or losses must be added back or subtracted to determine Missouri taxable income. If this line has a negative figure then it must show as a positive figure on Line 3. If this line is a positive figure then it must show as a negative figure on Line 3.

**Line 24** — Enter this amount on the "Totals" line on Part 4 (Allocation of Missouri Fiduciary Adjustment), Column 6.

### Part 2: Modifications to Missouri Source Items

Form MO-NRF, Part 2, computes the Missouri modifications to the Missouri source income.

**Line 1:** Enter the sum of all positive adjustments (additions) to the Missouri source income. List the qualifying modifications and provide a brief description in the space provided. For additional information regarding qualifying addition modifications, refer to the instructions for Form MO-1041, Part 1, Lines 1 through 9 (Missouri Fiduciary Adjustment - see page 7 of the instructions).

**Line 2:** Enter the sum of all negative adjustments (subtractions) to the Missouri source income. List the qualifying modifications and provide a brief description in the space provided. If you claim the Agriculture Disaster Relief on this line please also report this on the Form MO-1041, Page 2, Part 1, Line 17. For additional information regarding qualifying subtractions modifications, refer to the instructions for Form MO-1041, Part 1, Lines 11 through 16 (Missouri Fiduciary Adjustment - see pages 7 and 8 of the instructions).

**Line 3:** Enter this amount on the "Totals" Line on Part 4 (Allocation of Missouri fiduciary adjustments), Column 5.

### Part 3: Missouri Source Federal Income Tax

**Line 1:** Federal income tax deduction - enter amount from Schedule 5802, Part 2, Line 5b.

**Line 2:** Divide the Missouri source distributable net income (Form MO-NRF, Part 1, Line 24) by the federal distributable net income (Form MO-NRF, Part 1, Line 23). The percentage cannot exceed 100 percent or be less than 0.000 percent.

**Line 3:** Multiple Line 1 by the percentage on Line 2. Enter this figure on Line 3 and on Part 5 (Missouri Taxable Income), Line 6 of this form.

### Part 4: Shares of Missouri Source Fiduciary Adjustment

Information to help complete this section is located on Form MO-NRF, Part 4.

### Part 5: Missouri Taxable Income

Complete Lines 1 through 8. Included on Line 3, should be the addition or subtraction of any capital gains or losses used to determine distributable net income (see Part 1, Line 22 of Form MO-NRF). Enter the total from Line 9 on Form MO-1041, Line 10.

### Part 6: Shares of Missouri Source Income and Deductions—Nonresident Beneficiary

Information to help complete this section is located on Form MO-NRF, Part 6.

#### Note:

**Columns 1 through 4** — Indicate the amount reported on the Federal Schedule K-1 on the top line of each row (Schedule K-1). Indicate the amount of Missouri source income on the bottom of each row (MO). The figure for each column can be located from Form MO-NRF Part 1, Missouri source column. See the following table for line numbers:

Column	Part 1, Missouri Source Column
1	Line 2a
2	Line 3
3	Line 4a
4	Lines 5–8

**Columns 5 and 6 — Depreciation and Other:** Indicate the amount reported on the Federal Schedule K-1 on the top line of each row (Schedule K-1). Indicate the amount of Missouri source income on the bottom of each row (MO).

# Instructions for Completing Form 5802

Complete either Part 1 (resident estate or trust) or Part 2 (nonresident estate or trust) to determine the federal income tax deduction for the MO-1041 or MO-NRF.

**Part 1:** Use this part if the estate or trust is a resident of Missouri.

**Line 1:** Federal taxable income - Enter amount from MO-1041, Line 1.

**Line 2:** Share of Missouri subtraction - Enter amount from MO-1041, Line 5.

**Line 3:** Share of Missouri addition - Enter amount from MO-1041, Line 7.

**Line 4:** Missouri adjusted gross income - Enter total of Line 1 less Line 2 plus Line 3.

**Line 5:** Federal Income Tax - Enter amount from Federal Form 1041, Schedule G, Line 3.

**Line 6:** Other federal income tax - Enter the total of Lines 2a, 4 and 6 from Federal Form 1041, Schedule G.

**Line 7:** Total federal income tax - Enter total of Line 5 plus Line 6.

**Line 8a:** Total tax - Using the chart below, multiply the total federal income tax from Line 7 by the appropriate percentage and enter on Line 8a.

If the amount on Line 4 is:	Multiply by 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%

**Line 8b:** Federal income tax deduction - Enter the amount from Line 8a, not to exceed \$5,000. Enter Line 8b on the MO-1041, Line 2.

**Part 2:** Use this part if the estate or trust is a nonresident of Missouri and is completing Form MO-NRP, with the second box marked, to determine Missouri taxable income.

**Line 1:** Federal taxable income - Enter amount from MO-NRF, Part 5, Line 5.

**Line 2:** Federal Income Tax - Enter amount from Federal Form 1041, Schedule G, Line 3.

**Line 3:** Other federal income tax - Enter the total of Lines 2a, 4 and 6 from Federal Form 1041, Schedule G.

**Line 4:** Total federal income tax - Enter total of Line 2 plus Line 3.

**Line 5a:** Total tax - Using the chart below, multiply the total federal income tax from Line 1 by the appropriate percentage and enter on Line 5a.

If the amount on Line 1 is:	Multiply by 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%

**Line 5b:** Federal income tax deduction - Enter the amount from Line 5a, not to exceed \$5,000. Enter Line 5b on the MO-NRF, Part 3, Line 1.

## Federal Privacy Notice

The Federal Privacy Act requires the Missouri Department of Revenue (Department) to inform taxpayers of the Department's legal authority for requesting identifying information, including social security numbers, and to explain why the information is needed and how the information will be used.

[Chapter 143 of the Missouri Revised Statutes](#) authorizes the Department to request information necessary to carry out the tax laws of the state of Missouri. Federal law 42 U.S.C. Section 405 (c)(2)(C) authorizes the states to require taxpayers to provide social security numbers.

The Department uses your social security number to identify you and process your tax returns and other documents, to determine and collect the correct amount of tax, to ensure you are complying with the tax laws, and to exchange tax information with the Internal Revenue Service, other states, and the Multistate Tax Commission ([Chapters 32 and 143, RSMo](#)). In addition, statutorily provided non-tax uses are: (1) to provide information to the Department of Higher Education with respect to applicants for financial assistance under [Chapter 173, RSMo](#) and (2) to offset refunds against amounts due to a state agency by a person or entity (Chapter 143, RSMo). Information furnished to other agencies or persons shall be used solely for the purpose of administering tax laws or the specific laws administered by the person having the statutory right to obtain it [as indicated above]. In addition, information may be disclosed to the public regarding the name of a tax credit recipient and the amount issued to such recipient ([Chapter 135, RSMo](#)). (For the Department's authority to prescribe forms and to require furnishing of social security numbers, see [Chapters 135, 143, and 144, RSMo](#).)

You are required to provide your social security number on your tax return. Failure to provide your social security number or providing a false social security number may result in criminal action against you.

## Other Important Phone Numbers

General Inquiry Line (573) 751-1467

Download forms from our website:  
[dor.mo.gov/taxation/individual/tax-types/fiduciary/](http://dor.mo.gov/taxation/individual/tax-types/fiduciary/)

Suggestions for Tax System Improvements e-mail:  
[taxsuggest@dor.mo.gov](mailto:taxsuggest@dor.mo.gov)

## 2023 Tax Chart

To identify your tax rate use your Missouri taxable income from Form MO-1041, Line 10, and the chart in Section A (below).

Calculate your Missouri tax using the worksheet in Section B (below) or the online tax calculator at [mytax.mo.gov/rptp/portal/home/indiv-income-tax-calculator/](https://mytax.mo.gov/rptp/portal/home/indiv-income-tax-calculator/).

### Tax Rate Chart

Section A

<u>If the Missouri taxable income is:</u>	<u>The tax is:</u>
\$0 to \$1,207 . . . . .	\$0
Over \$1,207 but not over \$2,414 . . . . .	2.00% of excess over \$1,207
Over \$2,414 but not over \$3,621 . . . . .	\$24 plus 2.50% of excess over \$2,414
Over \$3,621 but not over \$4,828 . . . . .	\$54 plus 3.00% of excess over \$3,621
Over \$4,828 but not over \$6,035 . . . . .	\$90 plus 3.50% of excess over \$4,828
Over \$6,035 but not over \$7,242 . . . . .	\$132 plus 4.00% of excess over \$6,035
Over \$7,242 but not over \$8,449 . . . . .	\$180 plus 4.50% of excess over \$7,242
Over \$8,449 . . . . .	\$234 plus 4.95% of excess over \$8,449

### Tax Calculation Worksheet

Section B

	Yourself	Example A	Example B
1. Missouri taxable income (Form MO-1041, Line 10)	\$ _____	\$3,090	\$12,000
2. Enter the minimum taxable income for your tax bracket (above)	- \$ _____	- \$2,414	8,449
3. Difference - Subtract Line 2 from Line 1	= \$ _____	\$676	\$3,551
4. Enter the percentage for your tax bracket (above)	X _____ %	X 2.5%	4.95%
5. Multiply Line 3 by the percentage on Line 4	= \$ _____	= \$16.90	\$175.77
6. Enter the tax from Section A, Tax Rate Chart (above)	+ \$ _____	+ \$24	\$234
7. Total Missouri Tax - Add Line 5 and 6. Enter here and on Form MO-1041, Line 11	= \$ _____	= \$41 <small>(\$40.90 rounded to the nearest dollar)</small>	\$410 <small>(\$409.77 rounded to the nearest dollar)</small>