



MISSOURI DEPARTMENT OF REVENUE  
NONRESIDENT FIDUCIARY FORM

2012  
FORM  
MO-NRF  
REV. (08-2012)

Attach Federal Return

NAME OF ESTATE OR TRUST AS SHOWN ON FORM MO-1041

FEDERAL I.D. NUMBER

**INFORMATION FOR FILING**

This part is for attachment to Form MO-1041 in two situations. Check applicable box.

- RESIDENT ESTATE or TRUST with NONRESIDENT BENEFICIARIES: Complete Parts 1, 2, 4, and 6. Omit Parts 3 and 5.
- NONRESIDENT ESTATE or TRUST with income from both Missouri and non-Missouri sources. Complete Parts 1 through 5. Omit Part 6.

- A NONRESIDENT ESTATE or TRUST is:
1. An estate whose decedent at his death was NOT domiciled in Missouri.
  2. A testamentary trust whose decedent at his death was NOT domiciled in Missouri or has no resident income beneficiary.
  3. An inter vivos trust whose grantor at irrevocability was NOT domiciled in Missouri or has no resident income beneficiary.

If ALL income is from Missouri, do NOT complete this schedule. Complete Form MO-1041. If NO income is from Missouri, a Missouri income tax return is NOT required.

**PART 1 — FEDERAL DISTRIBUTABLE NET INCOME AND MISSOURI SOURCE DISTRIBUTABLE NET INCOME**

- Enter in Missouri Column the portion of each item in Federal Column that is derived from Missouri sources. Nonresident beneficiaries receiving a distribution of taxable Missouri source income of \$600 or more must file a Form MO-1040, Individual Income Tax Return and Form MO-NRI.

**INCOME**

1. Interest income.....
2. Dividends .....
3. Business income or (loss) .....
4. Capital gain (or loss) 4S. Short-term.....  
4L. Long-term.....  
Total .....
5. Rents, royalties, partnerships, other estates and trusts, etc. ....
6. Farm income or (loss) .....
7. Ordinary gain or (loss).....
8. Other income (state nature of income).....
9. Total income (add Lines 1 through 8) .....

	FEDERAL		MISSOURI
	00	1	00
	00	2	00
	00	3	00
	00	4S	00
	00	4L	00
	00	4	00
	00	5	00
	00	6	00
	00	7	00
	00	8	00
	00	9	00
	00	10	00
	00	11	00
	00	12	00
	00	13	00
	00	14	00
	00	15	00
	00	16	00
	00	17	00
	00	18	00
	00	19	00
	00	20	00
	00	21	00
	00	22	00
	00	23	00
		24	00

**DEDUCTIONS**

10. Interest .....
11. Taxes .....
12. Fiduciary fees.....
13. Charitable deduction .....
14. Attorney, accountant, and return preparer fees .....
15. Total other deductions from Federal Form 1041, Lines 15a and 15b (attach schedule).....
16. Total (add Lines 10 through 15) .....
17. Adjusted total income or (loss) — subtract Line 16 from Line 9.....
18. Adjusted tax-exempt interest.....
19. Total net gain on Federal Form 1041, Schedule D, Line 15, Column (1).....
20. Enter amount from Federal Form 1041, Schedule A, Line 4 (reduced by any allocable section 1202 exclusion).....
21. Capital gains for the tax year included on Federal Form 1041, Schedule A, Line 1 .....
22. Enter any gain from Federal Form 1041, Page 1, Line 4, as a negative number.  
If Federal Form 1041, Page 1, Line 4, is a loss, enter the loss as a positive number.....
23. Federal distributable net income (add Lines 17 through 22, Federal Column) .....
24. Missouri source distributable net income (add Lines 17 through 22, Missouri Column)  
ENTER AS TOTAL OF PART 4, COLUMN 6.....

**PART 2 — MODIFICATIONS TO MISSOURI SOURCE ITEMS (ATTACH EXPLANATION OF EACH ITEM)**

- Specify and explain Missouri modifications that are related to items in Form MO-NRF, Part 1, Missouri Source Column.

1.	ADDITIONS (specify) _____	1	00
2.	SUBTRACTIONS (specify) _____	2	00
3.	Missouri source fiduciary adjustment (add Lines 1 and 2) enter here and as total on Part 4, Column 5.....	3	00

- Net Addition
- Net Subtraction .....

