

Missouri Department of Revenue
2014 Fiduciary Income Tax Return

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

For the calendar year 2014 or fiscal year beginning _____ 2014, ending _____, 20 ____

This return is due on April 15, 2015 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: <input type="checkbox"/> Address or Federal Employer Identification Number (FEIN) Change <input type="checkbox"/> Initial Return <input type="checkbox"/> Final Return <input type="checkbox"/> Amended Return			
Name of Estate or Trust			Federal Identification Number
Name and Title of Fiduciary			If Estate, Enter Social Security Number of Decedent
Address of Fiduciary (Number and Street)			Social Security Number
City, State, and Zip Code			Code

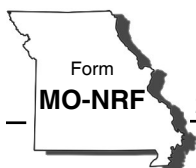
Information for Filing	A. Select If: <input type="checkbox"/> Grantor Trust <input type="checkbox"/> Simple Trust <input type="checkbox"/> Bankruptcy Estate <input type="checkbox"/> Complex Trust	B. If trust, select: <input type="checkbox"/> Testamentary <input type="checkbox"/> Inter Vivos	C. Select 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 22 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 Form MO-NRF , 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 1-12, attach Form MO-NRF, select this box <input type="checkbox"/> and skip to Line 13.				

Income	1. Federal taxable income (from Federal Form 1041, Line 22 but not less than 0)	1	00
	2. Federal income tax (from Federal Form 1041, Schedule G, Line 3)	2	00
	3. Other federal income tax (from Federal Form 1041, Schedule G, Lines 2a and 5)	3	00
	4. Total federal deductions — add Lines 2 and 3	4	00
	5. Federal tax deduction. Enter amount from Line 4 not to exceed \$5,000	5	00
	6. Capital gain exclusion on sale of low income housing; see instructions	6	00
	7. Health care sharing ministry deduction	7	00
	8. Estate or trust's share of Missouri fiduciary adjustment — Subtraction (from Part 2, Column 6) ...	8	00
	9. Total subtractions — add Lines 5, 6, 7, and 8	9	00
	10. Estate or trust's share of Missouri fiduciary adjustment — Addition (from Part 2, Column 6)	10	00
	11. Balance — Line 1 less Line 9, plus Line 10	11	00
	12. Excess federal exemption (if Line 1 is equal to zero and Line 11 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	12	00
	13. Missouri taxable income (Line 11 less Line 12 for Missouri residents or from Form MO-NRF, Part 5, Line 9 for nonresidents)	13	00

Tax	14. Missouri income tax (see tax table on page 7 of instructions)	14	00
	15. Credit for income tax paid to another state by resident estate or trust (attach Form MO-CR and copy of other state's return) ..	15	00
	16. Balance — subtract Line 15 from Line 14	16	00
	17. Other taxes (select the appropriate box) <input type="checkbox"/> Lump sum distribution <input type="checkbox"/> Recapture taxes	17	00
	18. Total tax — add Lines 16 and 17	18	00

Credit and Payment	19. Credits (attach Form MO-TC)	19	00
	20. Payments (see instructions)	20	00
	21. Total Credits and Payments - Add Lines 19 and 20	21	00

Refund or Tax Due	22. Overpayment — If Line 21 is greater than Line 18, enter amount overpaid Refund	22	00
	23. Tax due — If Line 18 is greater than Line 21, enter amount due	23	00
	24. Interest	24	00
	25. Additions to tax	25	00
	26. Total due — add Lines 23 through 25 (U.S. funds only) (Pay this amount) Total Due	26	00



Missouri Department of Revenue
2014 Nonresident Fiduciary Form

Attach Federal Return

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

Federal Identification Number

Information for Filing

This form is for attachment to [Form MO-1041](#) in two situations. Select 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 or her death was not domiciled in Missouri.
2. A testamentary trust whose decedent at his or her 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	Federal		Missouri
1. Interest income.....	00	1	00
2. Dividends	00	2	00
3. Business income or (loss)	00	3	00
4. Capital gain (or loss) 4S. Short-term.....	00	4S	00
4L. Long-term.....	00	4L	00
Total	00	4	00
5. Rents, royalties, partnerships, other estates and trusts, etc.	00	5	00
6. Farm income or (loss)	00	6	00
7. Ordinary gain or (loss).....	00	7	00
8. Other income (state nature of income).....	00	8	00
9. Total income (add Lines 1 through 8)	00	9	00
Deductions			
10. Interest	00	10	00
11. Taxes	00	11	00
12. Fiduciary fees	00	12	00
13. Charitable deduction	00	13	00
14. Attorney, accountant, and return preparer fees	00	14	00
15. Total other deductions from Federal Form 1041, Lines 15a,15b,15c (attach schedule)	00	15	00
16. Total (add Lines 10 through 15)	00	16	00
17. Adjusted total income or (loss) — subtract Line 16 from Line 9.....	00	17	00
18. Adjusted tax-exempt interest.....	00	18	00
19. Total net gain on Federal Form 1041, Schedule D, Line 19, Column (1).....	00	19	00
20. Enter amount from Federal Form 1041, Schedule A, Line 4 (reduced by any allocable section 1202 exclusion)	00	20	00
21. Capital gains for the tax year included on Federal Form 1041, Schedule A, Line 1 ...	00	21	00
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....	00	22	00
23. Federal distributable net income (add Lines 17 through 22, Federal Column)	00	23	
24. Missouri source distributable net income (add Lines 17 through 22, Missouri Column) Enter as total on Part 4, Column 6		24	00

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.....		
<input type="checkbox"/> Net Addition		
<input type="checkbox"/> Net Subtraction.....	3	00

Name of Estate or Trust as Shown on Form MO-1041	Federal Identification Number
	<div style="border-bottom: 1px solid black; width: 100px; margin: 0 auto;"></div>

Part 3 - Missouri Source Federal Income Tax	1. Federal income tax (from Federal Form 1041, Schedule G, Line 3)	1	00
	2. Other Federal income taxes (from Federal Form 1041, Schedule G, Lines 2a and 5).....	2	00
	3. Total — add Lines 1 and 2	3	00
	4. Missouri federal income tax — amount from Line 3 not to exceed \$5,000.....	4	00
	5. Missouri income percentage — divide Form MO-NRF, Part 1, Line 24 by Line 23. Round to whole percent. Do not exceed 100%	5	%
	6. Missouri source federal income tax — multiply Line 4 by Line 5 — enter here and on Part 5, Line 6	6	00

1. Beneficiaries' Name(s). Use Attachment If More Than Four.	2. Check box if Nonresident	3. Social Security Number	4. Percent	5. Shares MO Source Fiduciary Adjustment	6. Shares MO Source Distributable Net Income
a)	<input type="checkbox"/>		%	00	00
b)	<input type="checkbox"/>		%	00	00
c)	<input type="checkbox"/>		%	00	00
d)	<input type="checkbox"/>		%	00	00
Charitable Beneficiaries			%	00	00
Estate or Trust			%	00	00
Totals			100%	00	00

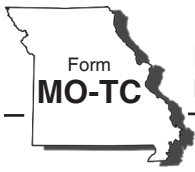
- Columns 1 and 4 must agree with [Form MO-1041](#), Part 2, Columns 1 and 4.
- Enter amount from Part 2, Line 3 as total of Column 5.
- Indicate whether Column 5 is ☐ Addition or ☐ Subtraction.
- The shares in Column 5 are determined by multiplying the percentages in Column 4 by the Column 5 total.
- Enter amount from Part 1, Line 24 as total of Column 6. The shares in Column 6 are determined by multiplying the percentages in Column 4 by the Column 6 total.
- If attached Federal Schedule K-1 indicates a mailing address other than the HOME address of a nonresident, list the home address of each nonresident.

Part 5 - Missouri Taxable Income - Nonresident Estate or Trust	1. Estate or trust's share of Missouri source distributable net income — from Part 4, Column 6	1	00
	2. Estate or trust's share of Missouri source fiduciary adjustment — from Part 4, Column 5.....	2	00
	3. Net gain (loss) from Missouri property allocated to principal not in Line 1 (attach explanation).....	3	00
	4. Missouri modifications related to principal — reported on Line 3 (attach explanation)	4	00
	5. Combine Lines 1 through 4	5	00
	6. Less: Missouri source federal income tax — from Part 3, Line 6	6	00
	7. Less: Other Missouri source deductions and exclusions (attach explanation)	7	00
	8. Less: Federal personal exemption deduction — multiply Federal Form 1041, Line 20 by percentage on Part 3, Line 5 ...	8	00
	9. Missouri Taxable Income — Line 5 less Lines 6 through 8 — enter here and on Form MO-1041 , Line 13.....	9	00

Beneficiaries	1. Dividends	2. Short-Term Capital Gain	3. Long-Term Capital Gain	4. Other Taxable Income	5. Depreciation	6. Other (Specify)
a) Schedule K-1 MO						
b) Schedule K-1 MO						
c) Schedule K-1 MO						
d) Schedule K-1 MO						

- The letters refer to the beneficiaries designated in Part 4, Column 1. Omit data for resident individuals.
- Enter amounts from Federal Form 1041, Schedule K-1.
- The MO lines indicate the amount of each Federal Form 1041, Schedule K-1 item that is from Missouri sources.
- Each beneficiary's share of Missouri distributable net income (Part 4, Column 6) is allocated on the MO lines of Columns 1 to 4. The MO lines of Columns 1, 2, and 3 are determined by multiplying the beneficiary's percentage (Part 4, Column 4) by the income amounts on Part 1, Lines 2, 4S, and 4L of the Missouri Column.
- A distribution made to an individual who is a nonresident beneficiary is taxable to this individual if it is Missouri source income. Missouri source income is income from the ownership or disposition of Missouri held property. Exempt federal obligations, Missouri municipal bonds, and interest from Missouri banks do not constitute Missouri source income. Interest income from the sale of Missouri held property is Missouri source income. A nonresident individual receiving \$600 or more of taxable Missouri source income is required to file a [Form MO-1040](#), Individual Income Tax Return and [Form MO-NRI](#). A copy of Part 6 (or its information) must be provided to each nonresident beneficiary to assist in preparing his or her [Form MO-1040](#) and [Form MO-NRI](#).





Missouri Department of Revenue
Miscellaneous Income Tax Credits

Department Use Only
(MM/DD/YY)

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Attachment Sequence No. 1120-04 and 1120S-02

Name (Last, First)		Social Security Number							
Spouse's Name (Last, First)		Spouse's Social Security Number							
Corporation Name		Charter Number							
Missouri Tax I.D. Number									
		Federal Employer I.D. Number							

- Each credit will apply against your tax liability in the order they appear on the form.
- If you are claiming more than 10 credits, attach additional MO-TC(s).
- If you are claiming a tax credit for both taxpayers on a combined return, both names must be on the certificate.
- If you are a shareholder or partner and claiming a credit, you must attach a copy of the shareholder listing, specifying your percentage of ownership, including the corporation's percentage of ownership, if applicable

	Benefit Number	Alpha Code (3 characters) from back	Credit Name Each credit will apply in the order they appear below	• Yourself (one income) • Corporation Income • Fiduciary		• Spouse (on a combined return) • Corporation Franchise	
				Column 1		Column 2	
1.				1.	00		00
2.				2.	00		00
3.				3.	00		00
4.				4.	00		00
5.				5.	00		00
6.				6.	00		00
7.				7.	00		00
8.				8.	00		00
9.				9.	00		00
10.				10.	00		00
11. Subtotals — add Lines 1 through 10.				11.	00		00
12. Enter the amount of the tax liability from Form MO-1040, Line 30Y for yourself and Line 30S for your spouse, or from Form MO-1120, Line 14 plus Line 15 for income or Line 16 for franchise; Form MO-1120S, Line 15 for franchise tax; or Form MO-1041, Line 18.				12.	00		00
13. Total Credits — add amounts from Line 11, Columns 1 and 2. (Enter here and on Form MO-1120, Line 18; Form MO-1120S, Line 16; Form MO-1040, Line 37; or Form MO-1041, Line 19.) Line 13 cannot exceed the amount on Line 12, unless the credit is refundable..				13.			00

Instructions	<ul style="list-style-type: none">• If you are filing an individual income tax return and you have only one income, use Column 1.• If you are filing a combined return and both you and your spouse have income, use Column 1 for yourself and Column 2 for your spouse.• If you are filing a fiduciary return, use Column 1.• If you are filing a corporation income tax return, use Column 1. If you are filing a corporation franchise tax return, use Column 2.• Include a copy of your certificate or form from the issuing agency.
	Benefit Number — The number is located on your Certificate of Eligibility Schedule (Certificate).
	Alpha Code — This is the three character code located on the back of the form. Each credit is assigned an alpha code to ensure proper processing of the credit claimed.
	I declare under penalties of perjury that I employ no illegal or unauthorized aliens as defined under federal law and that I am not eligible for any tax exemption, credit or abatement if I employ such aliens. I also declare that if I am a business entity, I participate in a federal work authorization program with respect to the employees working in connection with any contracted services and I do not knowingly employ any person who is an unauthorized alien in connection with any contracted services.

Form MO-TC (Revised 09-2014)

Use this form to claim income or franchise tax credits on Form MO-1040, MO-1120, MO-1120s, or MO-1041. Attach to Form MO-1040, MO-1120, MO-1120s, or MO-1041.



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