



Missouri Department of Revenue
2013 Fiduciary Income Tax Return

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

For the calendar year 2013 or fiscal year beginning 2013, ending 2013, 20
This return is due on April 15, 2014 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
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 P.M. Code
City, State, and Zip Code

Information for Filing
A. Select If: Grantor Trust Simple Trust Bankruptcy Estate Complex Trust
B. If trust, select: Testamentary Inter Vivos
C. Select if estate or trust is: Resident Nonresident
D. Is this an Electing Small Business Trust (ESBT)? Yes No
E. During this taxable year, was the estate or trust notified of any federal change for any prior years?
F. Did the estate or trust receive federal tax-exempt income?
G. Does the estate or trust have any Missouri adjustments from Form MO-1041, Page 2, Part 1?
H. If the estate or trust has any nonresident beneficiaries, is any income from sources other than Missouri?
I. Does Federal Form 1041, Line 22 reflect any taxable income of the estate or trust?
J. If no to all four questions, 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 and skip to Line 13.

Income Table with columns for line number, description, and amount. Rows include Federal taxable income, federal income tax, other federal income tax, total federal deductions, federal tax deduction, capital gain exclusion, health care sharing ministry deduction, estate or trust's share of Missouri fiduciary adjustment (subtraction), total subtractions, estate or trust's share of Missouri fiduciary adjustment (addition), balance, excess federal exemption, and Missouri taxable income.

Tax Table with columns for line number, description, and amount. Rows include Missouri income tax, credit for income tax paid to another state, balance, other taxes, and total tax.

Credit and Payment Table with columns for line number, description, and amount. Rows include Credits, Payments, and Total Credits and Payments.

Refund or Tax Due Table with columns for line number, description, and amount. Rows include Overpayment, Tax due, Interest, Additions to tax, and Total due.

Name of Estate or Trust As Shown on Page 1	Federal Identification Number
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Part 1 — Missouri Fiduciary Adjustment

Enter Missouri modifications which are related to items of income, gain, loss, and deductions that are determinants of federal distributable net income.

Additions (attach explanation of each item)

1. State and local income taxes deducted on Federal Form 1041, Line 11	1	00		
2. Less: Kansas City and St. Louis earnings taxes	2	00		
3. Net (subtract Line 2 from Line 1)			3	00
4. Non-Missouri state and local bond interest.....	4	00		
5. Less: related expenses (omit if less than \$500)	5	00		
6. Net (subtract Line 5 from Line 4)			6	00
7. <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary <input type="checkbox"/> Other adjustments (list _____).....			7	00
8. Food Pantry contributions included on Federal Schedule A.....			8	00
9. Nonresident Property Tax deducted on Federal Form 1041, Line 11.....			9	00
10. Total of Lines 3, 6, 7, 8, and 9.....			10	00

Subtractions (attach explanation of each item)

11. Interest from exempt federal obligations (attach a detailed list)	11	00		
12. Less: related expenses (omit if less than \$500)	12	00		
13. Net (subtract Line 12 from Line 11)			13	00
14. Amount of any state income tax refund included in federal taxable income.....			14	00
15. <input type="checkbox"/> Partnership <input type="checkbox"/> Fiduciary <input type="checkbox"/> Other adjustments (list _____).....			15	00
16. Missouri depreciation adjustment (See Section 143.121, RSMo.).....			16	00
17. Total of Lines 13, 14, 15, and 16			17	00
18. Missouri fiduciary adjustment — Net Addition — subtract Line 17 from Line 10.....			18	00
19. Missouri fiduciary adjustment — Net Subtraction — subtract Line 10 from Line 17.....			19	00

Complete Part 2 only if Part 1 indicates a Missouri fiduciary adjustment. The adjustment is allocated among all beneficiaries and estate or trust in the same ratio as their relative shares of federal distributable net income.

Part 2 — Allocation of Missouri Fiduciary Adjustment

Complete List of Beneficiaries (Resident And Nonresident)

1. Name Of Each Beneficiary. All Beneficiaries Must Be Listed. Use Attachment If More Than Four.	2. Select Box if Beneficiary is Nonresident	3. Social Security Number	Shares Of Federal Distributable Net Income		6. Shares Of Missouri Fiduciary Adjustment	
			4. Percent	5. Amount	<input type="checkbox"/> Addition	<input type="checkbox"/> Subtraction
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

Column 4 — Indicate percentages.
 Column 5 — Total federal distributable net income from Federal Form 1041, Schedule B, Line 7.
 Column 6 — Enter Missouri fiduciary adjustment from Part 1, Line 18 or 19, as the total of Column 6. Multiply each percentage in Column 4 by the total in Column 6. Indicate at top of Column 6 whether the adjustments are additions or subtractions.
 Columns 4, 5, and 6 — Attach a detailed explanation of the allocation method used if there is no federal distributable net income or if the percentages do not agree with the relative shares indicated on Federal Form 1041, Schedules B and K-1.
 Column 6 — The amount after each name is reported as a modification, either as an addition to or subtraction from federal adjusted gross income. Each beneficiary should add the explanation: "Fiduciary Adjustment — (Name of estate or trust)". A copy of this part (or its information) must be provided to each beneficiary. The estate or trust's share of the adjustment is entered on Page 1, Line 8 or Line 10.

Authorization and Signature

If you pay by check, you authorize the Department of Revenue to process the check electronically. Any returned check may be presented again electronically. Under penalties of perjury, I declare that the above information and any attached supplement is true, complete, and correct.

I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of his or her firm, or if internally prepared, any member of the internal staff. Yes No

Signature of Fiduciary or Officer Representing Fiduciary	Signature of Preparer Other Than Fiduciary	Preparer's Phone Number (____) _____-____
Date (MM/DD/YYYY) __/__/____	Telephone No. (____) _____-____	FEIN or PTIN
Address	Date (MM/DD/YYYY) __/__/____	

