



MISSOURI DEPARTMENT OF REVENUE
FIDUCIARY INCOME TAX RETURN

2006
 FORM
MO-1041

**ATTACH COPY OF FEDERAL FORM 1041
 AND SUPPORTING SCHEDULES,
 INCLUDING SCHEDULE K-1.**

FOR THE CALENDAR YEAR 2006 OR FISCAL YEAR BEGINNING 2006, ENDING _____, 20

THIS RETURN IS DUE ON APRIL 15 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.

CHECK APPLICABLE BOXES: ADDRESS, FEIN CHANGE INITIAL RETURN FINAL RETURN AMENDED RETURN

NAME OF ESTATE OR TRUST		FEDERAL I.D. NUMBER
NAME AND TITLE OF FIDUCIARY	IF ESTATE, ENTER SOCIAL SECURITY NUMBER OF DECEDENT	SOCIAL SECURITY NUMBER
ADDRESS OF FIDUCIARY (NUMBER AND STREET)		DOR USE ONLY
CITY, STATE, ZIP CODE		
		P.M. CODE

INFORMATION FOR FILING

A. CHECK WHETHER: GRANTOR TRUST ESTATE BANKRUPTCY ESTATE SIMPLE TRUST COMPLEX TRUST

B. IF TRUST, CHECK WHETHER: TESTAMENTARY INTER VIVOS

C. CHECK WHETHER 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? Yes No
 If YES, has an amended Missouri return been filed? Yes No If an amended return has not been filed, attach explanation as to why not.

F. Did the estate or trust receive federal tax-exempt income? YES NO (If "yes", enter the amount of non-Missouri tax-exempt interest income and exempt interest dividends here \$ _____, and on the reverse side, Part 1, Line 4).

G. Does the estate or trust have any Missouri adjustments from Part 1 on the reverse side? YES NO

H. If the estate or trust has any nonresident beneficiaries, is any income from sources other than Missouri? YES NO (or not applicable)

I. Does Federal Form 1041, Line 22 reflect any taxable income of the estate or trust? YES NO

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 1–11, attach Form MO-NRF, check this box and skip to Line 12.

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 4)	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. Estate or trust's share of Missouri fiduciary adjustment — SUBTRACTION (from Part 2, Column 6)	7	00
8. Total subtractions — add Lines 5, 6, and 7	8	00
9. Estate or trust's share of Missouri fiduciary adjustment — ADDITION (from Part 2, Column 6)	9	00
10. Balance — Line 1 less Line 8, plus Line 9	10	00
11. Excess federal exemption (if Line 1 is equal to zero and Line 10 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	11	00
12. Missouri taxable income (Line 10 less Line 11 for Missouri residents or from Form MO-NRF, Part 5, Line 9 for nonresidents)	12	00

TAX

13. MISSOURI INCOME TAX (see 2006 tax table on page 7 of instructions)	13	00
14. Credit for income tax paid to another state by resident estate or trust (attach Form MO-CR and copy of other state's return)	14	00
15. BALANCE — subtract Line 14 from Line 13	15	00
16. Other taxes (check the appropriate box) <input type="checkbox"/> Lump sum distribution <input type="checkbox"/> Recapture taxes	16	00
17. TOTAL TAX — add Lines 15 and 16	17	00

CREDITS AND PAYMENTS

18. Credits (attach Form MO-TC)	18	00
19. Payments (see instructions)	19	00
20. TOTAL CREDITS AND PAYMENTS. Add Lines 18 and 19.	20	00

REFUND OR TAX DUE

21. OVERPAYMENT — If Line 20 is greater than Line 17, enter amount overpaid REFUND	21	00
22. TAX DUE — If Line 17 is greater than Line 20, enter amount due	22	00
23. Interest	23	00
24. Additions to tax (for either late filing OR late payment)	24	00
25. TOTAL DUE — add Lines 22 through 24 (U.S. funds only) (PAY THIS AMOUNT) TOTAL DUE	25	00

NAME OF ESTATE OR TRUST AS SHOWN ON PAGE 1	FEDERAL I.D. 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. Missouri depreciation adjustment (See Section 143.121, RSMo.)			8 00
9. Net operating loss (See Section 143.121.2(d), RSMo.)			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 — excess Line 10 over Line 17			18 00
19. Missouri fiduciary adjustment — NET SUBTRACTION — excess Line 17 over Line 10			19 00

PART 2 — ALLOCATION OF MISSOURI FIDUCIARY ADJUSTMENT

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.

COMPLETE LIST OF BENEFICIARIES (RESIDENT AND NONRESIDENT)					
1. NAME OF EACH BENEFICIARY. ALL BENEFICIARIES MUST BE LISTED. USE ATTACHMENT IF MORE THAN FOUR.	2. CHECK BOX IF BENEFICIARY IS NONRESIDENT	3. SOCIAL SECURITY NUMBER	SHARES OF FEDERAL DISTRIBUTABLE NET INCOME		6. SHARES OF MISSOURI FIDUCIARY ADJUSTMENT <input type="checkbox"/> ADDITION <input type="checkbox"/> SUBTRACTION
			4. PERCENT	5. AMOUNT	
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 must be the same as 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 7 or Line 9.

If you pay by check, you authorize the Department of Revenue to process the check electronically. Any check returned unpaid may be presented again electronically.

AUTHORIZATION

I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of his/her firm. <input type="checkbox"/> YES <input type="checkbox"/> NO	PREPARER'S TELEPHONE NUMBER
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SIGNATURE — PLEASE SIGN BELOW

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge. As provided in Chapter 143, RSMo, a penalty of up to \$500.00 shall be imposed on any individual who files a frivolous return.

SIGNATURE OF FIDUCIARY OR OFFICER REPRESENTING FIDUCIARY	SIGNATURE OF PREPARER OTHER THAN FIDUCIARY	FEIN OR PTIN
DATE	TELEPHONE NO.	ADDRESS
		DATE

MAIL RETURN AND REQUIRED ATTACHMENTS TO: MISSOURI DEPARTMENT OF REVENUE, P.O. BOX 3815, JEFFERSON CITY MO 65105-3815.