



MISSOURI DEPARTMENT OF REVENUE  
**FIDUCIARY INCOME TAX RETURN**

**2012**  
 FORM  
**MO-1041**

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

**FOR THE CALENDAR YEAR 2012 OR FISCAL YEAR BEGINNING** \_\_\_\_\_ **2012, ENDING** \_\_\_\_\_, **20**  
 THIS RETURN IS DUE ON APRIL 15, 2013 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) \_\_\_\_\_

CITY, STATE, ZIP CODE \_\_\_\_\_

**DOR USE ONLY**

P.M. \_\_\_\_\_ CODE \_\_\_\_\_

**INFORMATION FOR FILING**

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

B. IF TRUST, CHECK:  TESTAMENTARY  INTER VIVOS

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

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 1–12, attach Form MO-NRF, check this box  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 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. 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).<br>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 (check 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 |

**CREDITS AND PAYMENTS**

|  |    |    |
|--|----|----|
| 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 ..... <b>REFUND</b>   | 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)..... <b>(PAY THIS AMOUNT) TOTAL DUE</b> | 26 | 00 |

|  |                     |
|--|---------------------|
| NAME OF ESTATE OR TRUST AS SHOWN ON PAGE 1 | FEDERAL I.D. NUMBER |
|--|---------------------|

**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.

|  |    |    |       |
|--|----|----|-------|
| <b>ADDITIONS</b> (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 |
| <b>SUBTRACTIONS</b> (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 — <b>NET ADDITION</b> — subtract Line 17 from Line 10.....   |    |    | 18 00 |
| 19. Missouri fiduciary adjustment — <b>NET SUBTRACTION</b> — subtract Line 10 from Line 17.....  |    |    | 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<br><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   |
| <b>TOTALS</b>  |  |                           | 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.

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<br>( ) |
|--|------------------------------------|

**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 shall be imposed on any individual who files a frivolous return. I also 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.

|  |  |              |
|--|--|--------------|
| SIGNATURE OF FIDUCIARY OR OFFICER REPRESENTING FIDUCIARY | SIGNATURE OF PREPARER OTHER THAN FIDUCIARY | FEIN OR PTIN |
| DATE   | TELEPHONE NO.<br>( )                       | ADDRESS      |
|  |  | DATE         |

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