



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 2014, 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: [ ] 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 and the estate or trust is a resident, do not complete remainder of form.
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 13 rows and 3 columns (Line, Amount, Balance). Includes items like Federal taxable income, Federal income tax, Total federal deductions, Total subtractions, Missouri taxable income.

Tax Table with 4 rows and 3 columns (Line, Amount, Balance). Includes Missouri income tax, Credit for income tax paid to another state, Other taxes, Total tax.

Credit and Payment Table with 3 rows and 3 columns (Line, Amount, Balance). Includes Credits, Payments, Total Credits and Payments.

Refund or Tax Due Table with 4 rows and 3 columns (Line, Amount, Balance). Includes Overpayment, Tax due, Interest, Additions to tax, 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 <a href="#">Section 143.121, RSMo.</a> ).....			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
<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.

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) __/__/____	





MISSOURI DEPARTMENT OF REVENUE  
**CREDIT FOR INCOME TAXES PAID TO  
 OTHER STATES OR POLITICAL SUBDIVISIONS**

**2014**  
 FORM  
**MO-CR**

Attachment Sequence No. 1040-03

**Complete this form if you or your spouse have income from another state or political subdivision. If you had multiple credits, complete a separate form for each state or political subdivision.**

- Attach a copy of all income tax returns for each state or political subdivision.
- Attach Form MO-CR to Form MO-1040.

YOUR NAME		YOUR SOCIAL SECURITY NO.		YOUR SPOUSE'S NAME		SPOUSE'S SOCIAL SECURITY NO.	
1. Claimant's total adjusted gross income (Form MO-1040, Line 5Y and Line 5S).....		YOURSELF		SPOUSE			
		1	00	1	00		
2. Claimant's Missouri income tax (Form MO-1040, Line 25Y and Line 25S) .....							
		2	00	2	00		
USE TWO LETTER ABBREVIATION FOR STATE OR NAME OF POLITICAL SUBDIVISION. See table on back .....		STATE OF:		STATE OF:			
3. Wages and commissions .....		3		3		00	
		00		00			
4. Other (describe nature) .....		4		4		00	
		00		00			
5. Total — Add Lines 3 and 4.....		5		5		00	
		00		00			
6. Less: related adjustments (from Federal Form 1040A, Line 20, or Federal Form 1040, Line 36). ....		6		6		00	
		00		00			
7. Net amounts — Subtract Line 6 from Line 5.....		7		7		00	
		00		00			
8. Percentage of your income taxed — Divide Line 7 by Line 1. ....		8		8		% %	
9. Maximum credit — Multiply Line 2 by percentage on Line 8.....		9		9		00	
		00		00			
10. Income tax you paid to another state or political subdivision. <b>This is not tax withheld.</b> The income tax is reduced by all credits, except withholding and estimated tax.....		10		10		00	
		00		00			
11. Credit — Enter the smaller amount of Line 9 or Line 10 here and on Form MO-1040, Line 26Y or Line 26S. If you have multiple credits, add the amounts on Line 11 from each Form MO-CR before entering on Form MO-1040 .....		11		11		00	
		00		00			

For Privacy Notice see instructions

Form MO-CR (Revised 12-2014)



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1. Claimant's total adjusted gross income (Form MO-1040, Line 5Y and Line 5S).....		YOURSELF		SPOUSE			
		1	00	1	00		
2. Claimant's Missouri income tax (Form MO-1040, Line 25Y and Line 25S) .....							
		2	00	2	00		
USE TWO LETTER ABBREVIATION FOR STATE OR NAME OF POLITICAL SUBDIVISION. See table on back .....		STATE OF:		STATE OF:			
3. Wages and commissions .....		3		3		00	
		00		00			
4. Other (describe nature) .....		4		4		00	
		00		00			
5. Total — Add Lines 3 and 4.....		5		5		00	
		00		00			
6. Less: related adjustments (from Federal Form 1040A, Line 20, or Federal Form 1040, Line 36). ....		6		6		00	
		00		00			
7. Net amounts — Subtract Line 6 from Line 5.....		7		7		00	
		00		00			
8. Percentage of your income taxed — Divide Line 7 by Line 1. ....		8		8		% %	
9. Maximum credit — Multiply Line 2 by percentage on Line 8.....		9		9		00	
		00		00			
10. Income tax you paid to another state or political subdivision. <b>This is not tax withheld.</b> The income tax is reduced by all credits, except withholding and estimated tax.....		10		10		00	
		00		00			
11. Credit — Enter the smaller amount of Line 9 or Line 10 here and on Form MO-1040, Line 26Y or Line 26S. If you have multiple credits, add the amounts on Line 11 from each Form MO-CR before entering on Form MO-1040 .....		11		11		00	
		00		00			

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