



Form **MO-NRF**  
**Missouri Department of Revenue**  
**2015 Nonresident Fiduciary Form**

Attach Federal Return

Name of Estate or Trust as Shown on <a href="#">Form MO-1041</a>	Federal Identification Number
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**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.

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](#).

**Part 1 - Federal Distributable Net Income and Missouri Source Distributable Net Income**

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
<b>Deductions</b>				
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 or loss 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		00
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.....	3	00

Net Addition  
 Net Subtraction.....

