



Name of Estate or Trust as Shown on **Form MO-1041**

Federal Employer Identification Number (FEIN)

This form is used to calculate the federal tax deduction for Form MO-1041 and MO-NRF.

PART 1 - Complete this section if you are a resident estate or trust filing only the Form MO-1041.

1. Federal taxable income, MO-1041, Line 1	1	00
2. Share of Missouri Subtraction, MO-1041, Line 5	2	00
3. Share of Missouri Addition, MO-1041, Line 7	3	00
4. Missouri adjusted gross income - Line 1 less Line 2, plus Line 3	4	00
5. Federal Income Tax (Federal Form 1041, Schedule G , Line 3)	5	00
6. Other federal income tax (Federal Form 1041, Schedule G, Lines 2a, 4, and 6a, 6b, and 6c.)	6	00
7. Total federal income tax - add Lines 5 and 6	7	00

8a. Total tax federal percentage calculation

If the amount on Line 4 is: Multiply the amount on Line 7 by:

- \$25,000 or less 35%
- \$25,001 to \$50,000 25%
- \$50,001 to \$100,000 15%
- \$100,001 to \$125,000 5%
- \$125,001 or more 0%

8a . 00

8b. Federal income tax deduction - Enter the amount from 8a, not to exceed \$5,000. Enter Line 8b on MO-1041, Line 2.

8b _____ . 00

PART 2 - Complete this section if you are a nonresident estate or trust filing only the Form MO-1041 and MO-NRF, with the second box selected.

1. Missouri adjusted gross income, MO-NRF, Part 5, Line 5	1	00
2. Federal Income Tax (Federal Form 1041, Schedule G, Line 3)	2	00
3. Other federal income tax (Federal Form 1041, Schedule G, Lines 2a, 4, 6a, 6b, and 6c.)	3	00
4. Total federal income tax - add Lines 2 and 3	4	00

5a. Total tax federal percentage calculation

If the amount on Line 1 is: Multiply the amount on Line 4 by:

- \$25,000 or less 35%
- \$25,001 to \$50,000 25%
- \$50,001 to \$100,000 15%
- \$100,001 to \$125,000 5%
- \$125,001 or more 0%

5a 00

5b. Federal income tax deduction - Enter the amount from 5a, not to exceed \$5,000. Enter Line 5b on Form MO-NRF Part 3, Line 1.

5b . 00

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Form 5802 (Revised 12-2025)

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Ever served on active duty in the United States Armed Forces?

If yes, [visit dor.mo.gov/military](https://dor.mo.gov/military) to see the services and benefits DOR offers to all eligible military individuals, or complete the survey at mvc.dps.mo.gov/MoVeteransInformation/Survey/DOR to receive information from the Missouri Veterans Commission. A list of all state agency resources and benefits can be found at veteranbenefits.mo.gov/state-benefits/.