



MISSOURI DEPARTMENT OF

REVENUEForm
5802**2025 Fiduciary Federal Tax Deduction Schedule**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.****Federal Income Tax**

- | | | | |
|---|---|--|-----|
| 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 |

Deductions**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.****Federal Income Tax**

- | | | | |
|---|---|--|-----|
| 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 |

Deductions**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 .00Taxation Division
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Fax: (573) 522-1762**E-mail:** dor.fiduciary@dor.mo.govVisit dor.mo.gov/taxation/individual/tax-types/fiduciary/ for additional information.**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/.

Form 5802 (Revised 12-2025)