General Information
This information is for guidance only and does not state the complete law.

Who Must File Form MO-1041
A return must be filed by the following:
1. Every resident estate or trust that is required to file a Federal Form 1041.
2. Every nonresident estate or trust that has any taxable income from sources within Missouri or gross income of $600 or more from sources within Missouri.

Definition of Resident Estate or Trust
A Resident Estate or Trust is: 1) The estate of a decedent who at his or her death was domiciled in this state; or 2) A trust that was created by a will of a decedent who at his or her death was domiciled in this state, and has at least one income beneficiary who, on the last day of the taxable year, was a resident of this state; or 3) A trust that was created by, or consisting of property of, a person domiciled in this state on the date the trust or portion of the trust became irrevocable, and has at least one income beneficiary who, on the last day of the taxable year, was a resident of this state.

When and Where to File
Calendar year taxpayers must file no later than April 15, 2014. Late filing will subject taxpayers to charges for interest and additions to tax. Fiscal year filers must file no later than the 15th day of the 4th month following the close of their taxable year. When the due date falls on a Saturday, Sunday, or legal holiday, the return and payment will be considered timely if filed on the next business day. Please mail the return to: Department of Revenue, P.O. Box 3815, Jefferson City, MO 65105-3815.

Rounding on Missouri Returns
You must round all cents to the nearest whole dollar on your return. For 1 cent through 49 cents round down to the nearest whole dollar amount (round $32.49 down to $32.00) on the return. For 50 cents through 99 cents round up to the next whole dollar amount (round $32.50 up to $33.00) on the return. For your convenience, the zeros have already been placed in the cent columns on the returns.

Estimated Tax Payments
The state of Missouri currently does not require the payment of estimated tax by an estate or trust.

Extension of Time to File
If a taxpayer has been granted an extension of time to file the federal return, the time for filing the Missouri return is automatically extended for the same period of time. A copy of the Federal Form 7004 must be attached to the Missouri return when filed.

An extension of time to file does not extend the time to pay. If the taxpayer expects to owe Missouri fiduciary income tax, file Form MO-60, Application for Extension of Time to File, with the payment by the original due date of the return.

Late Filing and Payment
Simple interest is charged on all delinquent taxes. The rate will be updated annually and can be found on the department’s website at http://dor.mo.gov/intrates.php.
For timely filed returns with an extension, an additions to tax charge of 5 percent (of the unpaid tax) is added if the tax is not paid by the return’s original due date.
For returns not filed by the due date, an additions to tax of 5 percent per month (of the unpaid tax) is added for each month the return is not filed. The additions to tax cannot exceed 25 percent.

Report of Changes in Federal Taxable Income
If the taxpayer’s federal taxable income for any taxable year is changed, the taxpayer must report the change to Missouri by filing an amended Missouri return within 90 days after the final determination of such change. When filing an amended federal return you must file an amended Missouri return within 90 days of the federal change. The taxpayer will be subject to interest and additions to tax charges if additional tax is owed to Missouri.

Amended Return
To file an amended Missouri return, use Form MO-1041 and check the box at the top right of the form. Complete the entire return using the corrected figures. Attach a statement giving the reason for the amended return and enclose a copy of the federal change(s) and the federal amended return.

Missouri Tax Treatment of Qualified Funeral Trusts
The calculation of the Missouri tax liability for a qualified funeral trust is the same as the federal computation. The tax of each qualified funeral trust is determined on a separate basis, disclosed on an attached schedule and then combined on the Missouri return resulting in a composite filing. The schedule used to calculate the Missouri income tax must be attached to the return when it is filed.

ELECTING SMALL BUSINESS TRUST (ESBT)
The income earned by an ESBT must be reported on the Missouri return and tax paid accordingly. ESBT income is reported on the return as if it was regular income; however, the deductions are limited to only offset ESBT income and cannot be used to reduce other income. A separate schedule must be attached to the return to show the ESBT income and deductions. The Missouri taxable income, Form MO-1041, Line 13, must include the ESBT income, including subtractions and additions. The ESBT income is taxed at the same rate as all other income for a trust.

To Obtain Forms
To use the Department’s form selector or to obtain specific tax forms visit our web site at http://dor.mo.gov/forms/.
Americans with Disabilities Act (ADA)
The state of Missouri offers a Dual Party Relay Service (DPRS) for speech or hearing impaired individuals. This service was implemented in accordance with the Americans with Disabilities Act (ADA). If you are speech or hearing impaired, please call TDD (800) 735-2966 or fax (573) 526-1881.

Taxpayer Bill of Rights
To obtain a copy of the Taxpayer Bill of Rights you can access our website at http://dor.mo.gov.

Information to Complete Form MO-1041

Form MO-1041

Important: Complete your federal return first. If you are filing a fiscal year return, indicate the beginning and ending dates on the line provided near the top of the Missouri return. The filing dates on the Missouri return must match the filing dates on the federal return.

Name, Address, Etc.
Print or type the name of the estate or trust, name and title of the fiduciary, address, and federal identification number in the spaces provided. For estates, also provide the social security number of the decedent in the space provided.

Information for Filing
A — Check the appropriate box. This information is located on Federal Form 1041, Page 1, Question A. If the Qualified Disability Trust Box or Pooled Income Fund Box is marked on the Federal Form 1041, mark the Complex Trust Box on Form MO-1041. If the Bankruptcy Estate Box is marked on Federal Form 1041, attach a copy of Federal Form 1040 and Form MO-1040.

B — If a trust, check the appropriate box.

C — Check the appropriate box to show if the estate or trust is a resident or a nonresident.

D—I — Check the appropriate box to answer each of the questions. Follow the instructions on the form for your answers.

J — If the estate or trust is a resident and the answers to questions F through I are “NO”, do not complete the remainder of the 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 the estate or trust is a nonresident, and has income from both Missouri and non-Missouri sources, check the box, omit Lines 1–12 and complete Form MO-NRF.

Line 1 — Federal Taxable Income
Enter the total amount of federal taxable income (not less than zero) from Federal Form 1041, Line 22. The line numbers for federal taxable income will differ on other federal forms. By federal definition, federal taxable income cannot be less than zero, therefore, per Section 143.431, RSMo, Line 1 cannot be less than zero.

Line 2 — Federal Income Tax
Enter amount from Federal Form 1041, Schedule G, Line 3.

Line 3 — Other Federal Income Tax
Enter the total of Lines 2a and 5 from Federal Form 1041, Schedule G.

Line 4 — Total Federal Deductions
Enter total of Line 2 plus Line 3.

Line 5 — Federal Deduction
The federal tax deduction is limited to $5,000. If the amount on Line 4 is $5,000 or less, enter the amount from Line 4 on Line 5. If the amount on Line 4 exceeds $5,000, enter $5,000 on Line 5.

Line 6 — Capital Gain Exclusion of Sale of Low Income Housing
If during 2013 the taxpayer sold a federally subsidized (HUD) low income housing project to a nonprofit or governmental organization, and at least 40 percent of the units are occupied by persons of families having income of 60 percent or less of the median income, the taxpayer may exclude from Missouri tax 25 percent of the capital gain that is taxable at the fiduciary level. However, the buyer of the property must agree to preserve or increase the low-income occupancy of the project. To use this exclusion, enter on Line 6 for residents or on Form MO-NRF, Page 2, Part 5, Line 7 for nonresidents, 25 percent of the capital gain reported on your Federal Form 1041. Attach a copy of your Federal Form 1041, Federal Form 4797 and explanation. Failure to do so will result in the disallowance of the deduction.

Line 7 — Healthcare Sharing Ministries Deduction
If the estate or trust made contributions to a qualifying health care sharing ministry, enter the amounts it paid in 2013. Do not include amounts excluded from the federal taxable income.

Line 8 — Estate or Trust’s Share of the Missouri Estate or Trust Adjustment (Subtraction)
If the taxpayer has negative adjustments to federal taxable income, complete Form MO-1041, Parts 1 and 2. Enter the subtraction amount from Part 2, Column 6, Estate or Trust line; instructions are located on pages 4 and 5.

Line 9 — Total Subtractions
Enter total of Line 5, 6, 7, and 8.

Line 10 — Estate or Trust’s Share of the Missouri Estate or Trust Adjustment (Addition)
If the taxpayer has positive adjustments to federal taxable income, complete Form MO-1041, Parts 1 and 2. Enter the addition amount from Part 2, Column 6, Estate or Trust line; instructions are located on pages 4 and 5.

Line 11 — Balance
Enter total of Line 1 less Line 9 plus Line 10.

Line 12 — Excess Federal Exemption
The exemption is allowed only if Line 1 is equal to zero and Line 11 has a positive figure. Enter the excess amount of the personal exemption not used to reduce the federal taxable income to zero, after all other deductions are subtracted. The exemption is not allowed on Final Returns.
Example 1: From Federal Form 1041, Line 17 equals $1,000, Line 18 equals $1,000, and Line 20 equals $100. On Form MO-1041, Line 1 equals $0, and Line 11 equals $200. The allowable exemption would be $100.

Example 2: From Federal Form 1041, Line 17 equals $1,000, Line 18 equals $950, and Line 20 equals $100. On Form MO-1041, Line 1 equals $0, and Line 11 equals $200. The allowable exemption would be $50.

Example 3: From Federal Form 1041, Line 17 equals $1,000, Line 18 equals $0, and Line 20 equals $100. On Form MO-1041, Line 1 equals $1,000, and Line 11 equals $800. The allowable exemption would be $0.

Line 13 — Missouri Taxable Income
Enter total of Line 11 less Line 12. For nonresident estates or trusts, enter amount from Form MO-NRF, Part 5, Line 9.

Line 14 — Missouri Income Tax
Determine amount of tax from tax table provided on page 7.

Line 15 — Credit for Income Tax Paid to Another State
If the taxpayer was required to pay income tax to another state, the taxpayer may be entitled to claim a tax credit against the Missouri income tax liability for the tax paid to the other state. To determine the allowable tax credit, complete Form MO-CR, Credit for Income Taxes Paid to Other States or Political Subdivisions. Note: Please enclose Form MO-CR and a copy of the other state’s tax return with your Missouri return. The credit for income taxes paid to the other state, will not be allowed if the other state’s tax return is not enclosed.

Instructions for Completing Form MO-CR
The taxpayer must complete the Missouri return, Lines 1 through 14 before beginning Form MO-CR

Line 1 — Enter amount from Line 13 of Form MO-1041

Line 2 — Enter amount from Line 14 of Form MO-1041

Line 7 — Enter the Taxable Income or Net Income on which you were required to pay a state income tax to another state and which is also subject to Missouri income tax.

Line 8 — Divide Line 7 by Line 1. If greater than 100%, enter 100%. (Round to whole percent such as 91% instead of 90.5% and 90% instead of 90.4%. However, if percentage is less than 0.5%, use the exact percentage.) Enter percentage on Line 8.

Line 9 — Multiply Line 2 by percentage on Line 8 and enter amount on Line 9.

Line 10 — Enter the income tax that was actually paid to the other state. The income tax must be reduced by all credits allowed, such as: exemptions, sales tax credits, homestead credit, etc.

Line 11 — Enter the smaller amount of Line 9 or Line 10. Your credit cannot exceed the tax paid to the other state or the percent of tax due Missouri on that part of the income. If you have credit for tax paid to another state, add the credit(s) from all Form(s) MO-CR and enter the total credit on Form MO-1041, Line 15.

Line 16 — Balance
Enter total of Line 14 less Line 15.

Line 17 — Other Taxes
Mark appropriate box and enter the amount. If both boxes apply, mark each box and put the total of the lump sum distribution and recapture taxes. Attach a schedule showing the breakdown of the taxes.

Tax on Lump Sum Distribution: If during 2013 the taxpayer received a portion of any lump sum distribution from an annuity or retirement, not otherwise included in federal taxable income, this distribution may be subject to Missouri tax. The amount of the tax is equal to 10 percent of your federal tax liability on the distribution for the same year. To calculate the Missouri tax on a lump sum distribution, multiply that portion of Federal Form 1041, Schedule G, Line 1b that is attributable to a lump sum distribution by 10 percent (.10) and enter the result on Form MO-1041, Line 17. A copy of Federal Form 1041 and Federal Form 4972 must be attached to the Missouri return.

Recapture Taxes: If the taxpayer is required to recapture a portion of any federal low income housing credits taken on a low-income project, the taxpayer is also required to recapture a portion of any state credits taken. The state recapture amount is equal to the proportion of the state credit that equals the proportion the federal recapture amount bears to the original federal low income housing credit amount. Enter the recapture tax on Form MO-1041, Line 17. Attach a copy of Federal Form 8611 to your Missouri return.

Line 18 — Total Tax
Enter total of Line 16 plus Line 17.

Line 19 — Credits
You may be eligible for certain tax credits. The total amount of tax credit is computed by completing Form MO-TC, Miscellaneous Income Tax Credits. Enter the total tax credit amount from Form MO-TC, Line 13 on Form MO-1041, Line 19. Attach Form MO-TC, along with any applicable schedules, certificates, and formal forms. You can find a list of available credits and the agency to contact for information, forms, and approval to claim each credit on the Form MO-TC. To obtain a Form MO-TC, go to our web site at http://dor.mo.gov/forms.

Line 20 — Payments
Enter total amount of all extension payments and attach a copy of Form MO-60, Application for Extension of Time to File, to the return. For amended returns, enter previously paid amounts less any refunds received. If estimated payments were made, attach a copy of the form used when making the payments.

Line 21 — Total Credits and Payments
Enter the total of Line 19 plus Line 20.

Line 22 — Overpayment
If Line 21 is greater than Line 18, enter the amount overpaid.

Line 23 — Tax Due
If Line 18 is greater than Line 21, enter the amount due.
**Line 24 — Interest**
Simple interest is charged on all delinquent taxes. The rate will be updated annually and can be found on the Department’s website at [http://dor.mo.gov/intrates.php](http://dor.mo.gov/intrates.php).

**Line 25 — Additions to Tax**
For timely filed returns, an addition to tax of 5 percent (of the unpaid tax) is added if the tax is not paid by the return’s due date.

For returns not filed by the due date, an addition to tax of 5 percent per month (of the unpaid tax) is added for each month the return is not filed. The addition to tax cannot exceed 25 percent. An extension of time to file does not extend the time for payment of the tax.

**Line 26 — Total Due**
Enter the sum of Lines 23, 24, and 25. Attach a check or money order (U.S. funds only) for the total amount due, payable to: Missouri Director of Revenue. Write the Federal Identification Number and a daytime telephone number on the check or money order. Do not send cash. Please do not postdate checks; they will be cashed upon receipt. Please mail your return and payment to: Missouri Department of Revenue, P.O. Box 3815, Jefferson City, MO 65105-3815.

**Authorization**
If the taxpayer wishes to authorize the Director of Revenue or his delegate to release information pertaining to their tax account to their preparer or to any member of his or her firm, indicate “yes” by checking the appropriate box.

**Sign the Return**
The fiduciary must sign the [Form MO-1041](#), Missouri Fiduciary Income Tax Return. The return is not considered valid unless signed.

**Part 1: Missouri Fiduciary Adjustment**

<table>
<thead>
<tr>
<th>Line 1</th>
<th>Enter the amount of state and local income taxes deducted on Federal Form 1041, Line 11. The line numbers for taxes used as a deduction will differ on other federal forms.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Line 2</td>
<td>Enter the amount of any Kansas City or St Louis earnings taxes included in Line 1.</td>
</tr>
<tr>
<td>Line 3</td>
<td>Enter total of Line 1 less Line 2.</td>
</tr>
<tr>
<td>Line 4</td>
<td>If the estate or trust received income from an obligation of a state or political subdivision of a state other than Missouri, enter the amount of that income.</td>
</tr>
<tr>
<td>Line 5</td>
<td>Enter the amount of related expenses incurred on Line 4 (management fees, trustee fees, interest, etc.) if the expenses are over $500. If expenses exceed amount on Line 4, then enter figure from Line 4.</td>
</tr>
<tr>
<td>Line 6</td>
<td>Enter the total of Line 4 less Line 5. This line cannot be less than zero.</td>
</tr>
</tbody>
</table>

**Exempt Income**

\[
\text{Total Income} \times \text{Expense Items} = \text{Reduction to Exempt Income}
\]
The principal expense item in this formula is interest expense; however, the Director of Revenue may include other expense items because of their direct relationship to the production of exempt income. The fiduciary may propose an alternative method provided that it properly reflects the amount of related expenses.

Line 13 — Enter the total of Line 11 less Line 12.

Line 14 — Enter the amount of any state income tax refund included in your federal taxable income on Form MO-1041, Line 1.

Line 15 — Enter negative adjustments (subtractions), reported from partnerships, fiduciaries, and S corporations. The partnership, fiduciary, and S corporation must notify you of the amount of any such adjustment (subtraction) to which you are entitled. Check the boxes applicable on Line 15 and enclose a copy of the notification received. Failure to attach a copy of the notification furnished to you will result in the disallowance of the modification.

Line 16 — Depreciation Adjustment: If the taxpayer purchased an asset between July 1, 2002, and June 30, 2003, and they elected to use the 30 percent depreciation on their federal return; the taxpayer may be able to subtract a portion of the depreciation. Enter the additional depreciation created by the Job Creation and Worker Assistance Act previously added back in prior years to the extent allowable by Missouri Law (143.121, RSMo). This amount is computed by figuring the allowable depreciation expense prior to the Job Creation and Worker Assistance Act less the depreciation taken on the federal return. More information and examples can be found on the Department of Revenue’s website at http://dor.mo.gov/tax.

Line 17 — Enter the sum of Lines 13, 14, 15, and 16.

Lines 18 and 19 — Subtract Line 17 from Line 10. If a positive figure, enter the total on Line 18 (net addition). If a negative figure, enter the total on Line 19 (net subtraction). Enter the total from either Line 18 or Line 19 in Part 2, Column 6, Totals Row.

Column 4 — Enter the beneficiary, charitable beneficiary, or estate or trust’s percentage of the distributable net income.

Column 5 — Enter the beneficiary, charitable beneficiary, or estate or trust’s share of the distributable net income. Share of distributable net income is determined by multiplying the amount from the Total Row by the percentage in Column 4 for each row.

Column 6 — Enter the beneficiary, charitable beneficiary, estate or trust’s share of the Missouri fiduciary adjustment. Share of Missouri fiduciary adjustment is determined by multiplying the amount from the total row by the percentage in Column 4 for each row.

Enter the amount on the Estate or Trust Row on Form MO-1041, Line 8 (subtraction) or Line 10 (addition).

The amount after each name is to be reported as an adjustment, either as an addition or subtraction, from the federal adjusted gross income. A copy of this part (or its information) must be provided to each beneficiary.

### Form MO-NRF Instructions

(This form should be completed and attached with Form MO-1041.)

**Information for Filing**

Mark the appropriate box if you are a Resident Estate or Trust (With Nonresident Beneficiaries) or a Nonresident Estate or Trust.

If you are a Resident Estate or Trust (with Nonresident Beneficiaries), complete Parts 1, 2, 4, and 6 (omit Parts 3 and 5). If you are a Nonresident Estate or Trust complete Parts 1–5 (omit Part 6).

### Part 1: Federal Distributable Net Income and Missouri Source Distributable Net Income

The amounts entered in the federal column correspond to lines on the Federal Form 1041. The amounts entered in the Missouri column are from items derived from Missouri sources.

**Note:**

Line 8 — If the estate or trust made contributions to a qualifying health care sharing ministry, enter the amount paid in 2013 as a negative figure. Do not include amounts excluded from the federal taxable income. Attach an explanation to the return. Failure to attach the requested explanation will result in the disallowance of the deduction.

Line 22 — If a Capital Gain or a Capital Loss is shown on this line, then the figure needs to be entered in Part 5, Line 3. Capital gains or losses must be added back or subtracted to determine Missouri taxable income. If this line has a negative figure then it must show as a positive figure on Line 3. If this line is a positive figure then it must show as a negative figure on Line 3.

Line 24 — Enter this amount on the “TOTALS” line on Part 4 (Allocation of Missouri Fiduciary Adjustment), Column 6.
Part 2: Modifications to Missouri Source Items

Form MO-NRF, Part 2, computes the Missouri modifications to the Missouri source income.

Line 1: Enter the sum of all positive adjustments (additions) to the Missouri source income. List the qualifying modifications and provide a brief description in the space provided. For additional information regarding qualifying addition modifications, refer to the instructions for Form MO-1041, Part 1, Lines 1 through 9 (Missouri Fiduciary Adjustment - see page 4 of the instructions).

Line 2: Enter the sum of all negative adjustments (subtractions) to the Missouri source income. List the qualifying modifications and provide a brief description in the space provided. For additional information regarding qualifying subtractions modifications, refer to the instructions for Form MO-1041, Part 1, Lines 11 through 16 (Missouri Fiduciary Adjustment - see pages 4 and 5 of the instructions).

Line 3: Enter this amount on the “Totals” Line on Part 4 (Allocation of Missouri fiduciary adjustments), Column 5.

Part 3: Missouri Source Federal Income Tax

The federal tax reported on Line 4 (not to exceed $5,000), should be adjusted based on the percentage of income attributable to Missouri. This percentage reported on Line 5 is calculated by dividing the Missouri source distributable net income (Form MO-NRF, Part 1, Line 24) by the federal distributable net income (Form MO-NRF, Part 1, Line 23). The percentage cannot exceed 100 percent or be less than 0 percent. The amount from Line 4 is multiplied by this percentage on Line 5 and is entered on Line 6, and on Part 5 (Missouri Taxable Income), Line 6 of this form.

Part 4: Shares of Missouri Source Fiduciary Adjustment

Information to help complete this section is located on Form MO-NRF, Part 4.

Part 5: Missouri Taxable Income

Complete Lines 1 through 8. Included on Line 3, should be the addition or subtraction of any capital gains or losses used to determine distributable net income (see Part 1, Line 22 of Form MO-NRF). Enter the total from Line 9 on Form MO-1041, Line 13.

Part 6: Shares of Missouri Source Income and Deductions—Nonresident Beneficiary

Information to help complete this section is located on Form MO-NRF, Part 6.

Note:

Columns 1 through 4 — Indicate the amount reported on the Federal Schedule K-1 on the top line of each row (Schedule K-1). Indicate the amount of Missouri source income on the bottom of each row (MO). The figure for each column can be located from Form MO-NRF Part 1, Missouri source column. See table for line numbers:

<table>
<thead>
<tr>
<th>Column</th>
<th>Part 1, Missouri Source Column</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Line 2</td>
</tr>
<tr>
<td>2</td>
<td>Line 4S</td>
</tr>
<tr>
<td>3</td>
<td>Line 4L</td>
</tr>
<tr>
<td>4</td>
<td>Remaining Lines (3, 5–8)</td>
</tr>
</tbody>
</table>

Columns 5 and 6 — Depreciation and Other: Indicate the amount reported on the Federal Schedule K-1 on the top line of each row (Schedule K-1). Indicate the amount of Missouri source income on the bottom of each row (MO).
2013 Tax Table

If Missouri taxable income from Form MO-1041, Line 13, is less than $9,000, use the table to figure tax; if more than $9,000, use worksheet below or use the online tax calculator at [http://dor.mo.gov/personal/individual](http://dor.mo.gov/personal/individual).

<table>
<thead>
<tr>
<th>Missouri taxable income</th>
<th>Example</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
<td>$ 12,000</td>
</tr>
<tr>
<td>$9,000</td>
<td>$ 9,000</td>
</tr>
<tr>
<td>$</td>
<td>$ 3,000</td>
</tr>
<tr>
<td>x 6%</td>
<td>x 6%</td>
</tr>
<tr>
<td>$</td>
<td>$ 180</td>
</tr>
<tr>
<td>+ $315</td>
<td>+ $315</td>
</tr>
<tr>
<td>$</td>
<td>$ 495</td>
</tr>
</tbody>
</table>

Federal Privacy Notice

The Federal Privacy Act requires the Missouri Department of Revenue (Department) to inform taxpayers of the Department’s legal authority for requesting identifying information, including social security numbers, and to explain why the information is needed and how the information will be used.

[Chapter 143 of the Missouri Revised Statutes](http://dor.mo.gov/personal/individual) authorizes the Department to request information necessary to carry out the tax laws of the state of Missouri. Federal law 42 U.S.C. Section 405 (c)(2)(C) authorizes the states to require taxpayers to provide social security numbers.

The Department uses your social security number to identify you and process your tax returns and other documents, to determine and collect the correct amount of tax, to ensure you are complying with the tax laws, and to exchange tax information with the Internal Revenue Service, other states, and the Multistate Tax Commission (Chapters 32 and 143, RSMo). In addition, statutorily provided non-tax uses are: (1) to provide information to the Department of Higher Education with respect to applicants for financial assistance under Chapter 173, RSMo and (2) to offset refunds against amounts due to a state agency by a person or entity (Chapter 143, RSMo). Information furnished to other agencies or persons shall be used solely for the purpose of administering tax laws or the specific laws administered by the person having the statutory right to obtain it [as indicated above]. In addition, information may be disclosed to the public regarding the name of a tax credit recipient and the amount issued to such recipient (Chapter 135, RSMo). (For the Department’s authority to prescribe forms and to require furnishing of social security numbers, see Chapters 135, 143, and 144, RSMo.)

You are required to provide your social security number on your tax return. Failure to provide your social security number or providing a false social security number may result in criminal action against you.

Other Important Phone Numbers

General Inquiry Line (573) 751-3505

Download forms from our website [http://dor.mo.gov/personal/fiduciary](http://dor.mo.gov/personal/fiduciary)

Suggestions for Tax System Improvements e-mail: taxsuggest@dor.mo.gov

Form MO-1041 Instructions (Revised 07-2014)