



MISSOURI DEPARTMENT OF REVENUE  
NONRESIDENT FIDUCIARY FORM

2009  
FORM  
MO-NRF

Attach Federal Return

NAME OF ESTATE OR TRUST AS SHOWN ON FORM MO-1041

FEDERAL I.D. NUMBER

**INFORMATION FOR FILING**

This part is for attachment to Form MO-1041 in two situations. Check 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 death was NOT domiciled in Missouri.
    2. A testamentary trust whose decedent at his 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.

**PART 1 — FEDERAL DISTRIBUTABLE NET INCOME AND MISSOURI SOURCE DISTRIBUTABLE NET INCOME**

- 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.

	FEDERAL		MISSOURI
<b>INCOME</b>			
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 and 15b (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 on Federal Form 1041, Schedule D, Line 15, 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	
24. Missouri source distributable net income (add Lines 17 through 22, Missouri Column) ENTER AS TOTAL OF 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		
	<input type="checkbox"/> Net Addition		
	<input type="checkbox"/> Net Subtraction	3	00

