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Form **5802**

MISSOURI DEPARTMENT OF REVENUE

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 .00

Taxation Division
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Visit 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/ 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/.