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Form **MO-NRF**

MISSOURI DEPARTMENT OF REVENUE

2025 Nonresident Fiduciary Form

Attach Federal Return

Name of Estate or Trust as Shown on Form MO-1041	Federal Identification Number

Information for Filing

This form is an attachment to Form MO-1041. Select the 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 or her death was not domiciled in Missouri.
2. A testamentary trust whose decedent at his or her 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.

Income	Federal		Missouri		
1. Interest income		00	1		00
2a. Total ordinary dividends		00	2a		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
Deductions					
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 or loss on Federal Form 1041, Schedule D, Line 19, 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, Federal Column Enter as total on 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 and enter here and as total on Part 4, Column 5 ☐ Net Addition ☐ Net Subtraction	3		00

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Name of Estate or Trust as Shown on Form MO-1041	Federal Identification Number

Part 3 - Missouri Source Federal Income Tax

1. Federal income tax deduction from Form 5802, Part 2, Line 5b	1		00
2. Missouri income percentage. Divide Form MO-NRF, Part 1, Line 24 by Line 23. Round to whole percent. Do not exceed 100%.	2		%
3. Missouri source federal income tax. Multiply Line 1 by Line 2 and enter here and on Part 5, Line 6	3		00

Part 4 - Shares of Missouri Source Fiduciary Adjustment - Nonresident Estate, Trust, or Beneficiary

1. Beneficiaries' Name(s). Use Attachment If More Than Four.	2. Check box if Nonresident	3. Social Security Number	4. Percent	5. Shares MO Source Fiduciary Adjustment	6. Shares MO Source Distributable Net Income
a)	❒		%	00	00
b)	❒		%	00	00
c)	❒		%	00	00
d)	❒		%	00	00
Charitable Beneficiaries			%	00	00
Estate or Trust			%	00	00
Totals			100%	00	00

- Columns 1 and 4 must agree with Form MO-1041, Part 2, Columns 1 and 4.
- Enter amount from Part 2, Line 3 as total of Column 5.
- Indicate whether Column 5 is ❒ Addition or ❒ Subtraction.
- The shares in Column 5 are determined by multiplying the percentages in Column 4 by the Column 5 total.
- Enter amount from Part 1, Line 24 as total of Column 6. The shares in Column 6 are determined by multiplying the percentages in Column 4 by the Column 6 total.
- If attached Federal Schedule K-1 indicates a mailing address other than the HOME address of a nonresident, list the home address of each nonresident.

Part 5 - Missouri Taxable Income - Nonresident Estate or Trust

1. Estate or trust's share of Missouri source distributable net income from Part 4, Column 6	1		00
2. Estate or trust's share of Missouri source fiduciary adjustment from Part 4, Column 5	2		00
3. Net gain or (loss) from Missouri property allocated to principal not in Line 1 (attach explanation)	3		00
4. Missouri modifications related to principal reported on Line 3 (attach explanation)	4		00
5. Total. Add Lines 1 though 4	5		00
6. Less: Missouri source federal income tax from Part 3, Line 3	6		00
7. Less: Other Missouri source deductions and exclusions (attach explanation)	7		00
8. Less: Federal personal exemption deduction. Multiply Federal Form 1041, Line 21 by percentage on Part 3, Line 2	8		00
9. Missouri Taxable Income. Line 5 less Lines 6 through 8. Enter here and on Form MO-1041, Line 10	9		00

Part 6 - Shares of Missouri Source Income and Deductions - Nonresident Beneficiary

Beneficiaries	1. Dividends	2. Short-Term Capital Gain	3. Long-Term Capital Gain	4. Other Taxable Income	5. Depreciation	6. Other (Specify)
a) Schedule K-1						
MO						
b) Schedule K-1						
MO						
c) Schedule K-1						
MO						
d) Schedule K-1						
MO						

- The letters refer to the beneficiaries designated in Part 4, Column 1. Omit data for resident individuals.
- Enter amounts from Federal Form 1041, Schedule K-1.
- The MO lines indicate the amount of each Federal Form 1041, Schedule K-1 item that is from Missouri sources.
- Each beneficiary's share of Missouri distributable net income (Part 4, Column 6) is allocated on the MO lines of Columns 1 to 4. The MO lines of Columns 1, 2, and 3 are determined by multiplying the beneficiary's percentage (Part 4, Column 4) by the income amounts on Part 1, Lines 2, 4S, and 4L of the Missouri Column.
- A distribution made to an individual who is a nonresident beneficiary is taxable to this individual if it is Missouri source income. Missouri source income is income from the ownership or disposition of Missouri held property. Exempt federal obligations, Missouri municipal bonds, and interest from Missouri banks do not constitute Missouri source income. Interest income from the sale of Missouri held property is Missouri source income. A nonresident individual receiving $600 or more of taxable Missouri source income is required to file a Form MO-1040, Individual Income Tax Return and Form MO-NRI. A copy of Part 6 (or its information) must be provided to each nonresident beneficiary to assist in preparing his or her Form MO-1040 and Form MO-NRI.

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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/.