



MISSOURI DEPARTMENT OF **REVENUE**  
**2023 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.

<b>Federal Income Tax</b>	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, Line 2a, 4, and 6) .....	6		.00
	7. Total federal income tax - add Lines 5 and 6 .....	7		.00

<b>Deductions</b>	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.

<b>Federal Income Tax</b>	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, and 6) .....	3		.00
	4. Total federal income tax - add Lines 2 and 3 .....	4		.00

<b>Deductions</b>	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

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 Visit [dor.mo.gov/taxation/individual/tax-types/fiduciary/](http://dor.mo.gov/taxation/individual/tax-types/fiduciary/) for additional information.

Form 5802 (Revised 12-2023)

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 If yes, visit [dor.mo.gov/military/](http://dor.mo.gov/military/) to see the services and benefits we offer to all eligible military individuals.  
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