Estate Tax - Missouri Estate Tax Filings No Longer Required

Estate Tax Forms

Section 145.011 RSMo. (https://revisor.mo.gov/main/OneSection.aspx?section=145.011), imposes a tax on the credit for state death taxes allowed by the Internal Revenue Service (IRS). Because the IRS will no longer allow a state death tax credit for deaths occurring on or after January 1, 2005, no Missouri estate tax is imposed. Therefore, no estate tax return must be filed for deaths occurring on or after January 1, 2005.

The Economic Growth and Tax Relief Reconciliation Act (EGTRRA) of 2001 reduced the amount of the state death tax credit taken against the federal estate tax to 75 percent for deaths occurring in 2002, 50 percent for deaths in 2003, 25 percent for deaths in 2004, and 0 percent for deaths occurring in 2005 and thereafter.

If at any point the IRS reinstates the state death tax credit, a Missouri Estate tax return will be required in accordance with Sections 145.011 to 145.955 RSMo.