

## **Caution: *DRAFT TAX PRODUCT***

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**A** Check all that apply:

Decedent's estate  
 Simple trust  
 Complex trust  
 Qualified disability trust  
 ESBT (S portion only)  
 Grantor type trust  
 Bankruptcy estate—Ch. 7  
 Bankruptcy estate—Ch. 11  
 Pooled income fund

**B** Number of Schedules K-1 attached (see instructions) ▶

**C** Employer identification number

**D** Date entity created

**E** Nonexempt charitable and split-interest trusts, check applicable box(es), see instructions.  
 Described in sec. 4947(a)(1). Check here if not a private foundation . . . ▶   
 Described in sec. 4947(a)(2)

**F** Check applicable boxes:  
 Initial return     Final return     Amended return  
 Change in fiduciary     Change in fiduciary's name

**G** Check here if the estate or filing trust made a section 645 election . . . ▶

<b>Income</b>	<b>1</b> Interest income . . . . .	<b>1</b>		
	<b>2a</b> Total ordinary dividends . . . . .	<b>2a</b>		
	<b>b</b> Qualified dividends allocable to: <b>(1)</b> Beneficiaries . . . . . <b>(2)</b> Estate or trust . . . . .			
	<b>3</b> Business income or (loss). Attach Schedule C or C-EZ (Form 1040) . . . . .	<b>3</b>		
	<b>4</b> Capital gain or (loss). Attach Schedule D (Form 1041) . . . . .	<b>4</b>		
	<b>5</b> Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040) . . . . .	<b>5</b>		
	<b>6</b> Farm income or (loss). Attach Schedule F (Form 1040) . . . . .	<b>6</b>		
	<b>7</b> Ordinary gain or (loss). Attach Form 4797 . . . . .	<b>7</b>		
	<b>8</b> Other income. List type and amount . . . . .	<b>8</b>		
<b>9</b> <b>Total income.</b> Combine lines 1, 2a, and 3 through 8 . . . . . ▶	<b>9</b>			
<b>Deductions</b>	<b>10</b> Interest. Check if Form 4952 is attached ▶ <input type="checkbox"/>	<b>10</b>		
	<b>11</b> Taxes . . . . .	<b>11</b>		
	<b>12</b> Fiduciary fees . . . . .	<b>12</b>		
	<b>13</b> Charitable deduction (from Schedule A, line 7) . . . . .	<b>13</b>		
	<b>14</b> Attorney, accountant, and return preparer fees . . . . .	<b>14</b>		
	<b>15a</b> Other deductions <b>not</b> subject to the 2% floor (attach schedule) . . . . .	<b>15a</b>		
	<b>b</b> Allowable miscellaneous itemized deductions subject to the 2% floor . . . . .	<b>15b</b>		
	<b>16</b> Add lines 10 through 15b . . . . . ▶	<b>16</b>		
	<b>17</b> Adjusted total income or (loss). Subtract line 16 from line 9 . . . . .	<b>17</b>		
	<b>18</b> Income distribution deduction (from Schedule B, line 15). Attach Schedules K-1 (Form 1041) . . . . .	<b>18</b>		
	<b>19</b> Estate tax deduction including certain generation-skipping taxes (attach computation) . . . . .	<b>19</b>		
<b>20</b> Exemption . . . . .	<b>20</b>			
<b>21</b> Add lines 18 through 20 . . . . . ▶	<b>21</b>			
<b>Tax and Payments</b>	<b>22</b> Taxable income. Subtract line 21 from line 17. If a loss, see instructions . . . . .	<b>22</b>		
	<b>23</b> <b>Total tax</b> (from Schedule G, line 7) . . . . .	<b>23</b>		
	<b>24</b> <b>Payments:</b> a 2011 estimated tax payments and amount applied from 2010 return . . . . .	<b>24a</b>		
	<b>b</b> Estimated tax payments allocated to beneficiaries (from Form 1041-T) . . . . .	<b>24b</b>		
	<b>c</b> Subtract line 24b from line 24a . . . . .	<b>24c</b>		
	<b>d</b> Tax paid with Form 7004 (see instructions) . . . . .	<b>24d</b>		
	<b>e</b> Federal income tax withheld. If any is from Form(s) 1099, check ▶ <input type="checkbox"/>	<b>24e</b>		
	Other payments: <b>f</b> Form 2439 . . . . . ; <b>g</b> Form 4136 . . . . . ; Total ▶	<b>24h</b>		
	<b>25</b> <b>Total payments.</b> Add lines 24c through 24e, and 24h . . . . . ▶	<b>25</b>		
	<b>26</b> Estimated tax penalty (see instructions) . . . . .	<b>26</b>		
<b>27</b> <b>Tax due.</b> If line 25 is smaller than the total of lines 23 and 26, enter amount owed . . . . .	<b>27</b>			
<b>28</b> <b>Overpayment.</b> If line 25 is larger than the total of lines 23 and 26, enter amount overpaid . . . . .	<b>28</b>			
<b>29</b> Amount of line 28 to be: <b>a Credited to 2012 estimated tax</b> ▶ ; <b>b Refunded</b> ▶	<b>29</b>			

**Sign Here** ▶ Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of fiduciary or officer representing fiduciary \_\_\_\_\_ Date \_\_\_\_\_ EIN of fiduciary if a financial institution \_\_\_\_\_

May the IRS discuss this return with the preparer shown below (see instr.)?  Yes  No

**Paid Preparer Use Only**

Print/Type preparer's name \_\_\_\_\_ Preparer's signature \_\_\_\_\_ Date \_\_\_\_\_ Check  if self-employed PTIN \_\_\_\_\_

Firm's name ▶ \_\_\_\_\_ Firm's EIN ▶ \_\_\_\_\_

Firm's address ▶ \_\_\_\_\_ Phone no. \_\_\_\_\_

**Schedule A Charitable Deduction.** Do not complete for a simple trust or a pooled income fund.

<b>1</b>	Amounts paid or permanently set aside for charitable purposes from gross income (see instructions)	<b>1</b>		
<b>2</b>	Tax-exempt income allocable to charitable contributions (see instructions)	<b>2</b>		
<b>3</b>	Subtract line 2 from line 1	<b>3</b>		
<b>4</b>	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes	<b>4</b>		
<b>5</b>	Add lines 3 and 4	<b>5</b>		
<b>6</b>	Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable purposes (see instructions)	<b>6</b>		
<b>7</b>	<b>Charitable deduction.</b> Subtract line 6 from line 5. Enter here and on page 1, line 13	<b>7</b>		

**Schedule B Income Distribution Deduction**

<b>1</b>	Adjusted total income (see instructions)	<b>1</b>		
<b>2</b>	Adjusted tax-exempt interest	<b>2</b>		
<b>3</b>	Total net gain from Schedule D (Form 1041), line 15, column (1) (see instructions)	<b>3</b>		
<b>4</b>	Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion)	<b>4</b>		
<b>5</b>	Capital gains for the tax year included on Schedule A, line 1 (see instructions)	<b>5</b>		
<b>6</b>	Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss as a positive number	<b>6</b>		
<b>7</b>	<b>Distributable net income.</b> Combine lines 1 through 6. If zero or less, enter -0-	<b>7</b>		
<b>8</b>	If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law	<b>8</b>		
<b>9</b>	Income required to be distributed currently	<b>9</b>		
<b>10</b>	Other amounts paid, credited, or otherwise required to be distributed	<b>10</b>		
<b>11</b>	Total distributions. Add lines 9 and 10. If greater than line 8, see instructions	<b>11</b>		
<b>12</b>	Enter the amount of tax-exempt income included on line 11	<b>12</b>		
<b>13</b>	Tentative income distribution deduction. Subtract line 12 from line 11	<b>13</b>		
<b>14</b>	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-	<b>14</b>		
<b>15</b>	<b>Income distribution deduction.</b> Enter the smaller of line 13 or line 14 here and on page 1, line 18	<b>15</b>		

**Schedule G Tax Computation** (see instructions)

<b>1 Tax: a</b>	Tax on taxable income (see instructions)	<b>1a</b>			
<b>b</b>	Tax on lump-sum distributions. Attach Form 4972	<b>1b</b>			
<b>c</b>	Alternative minimum tax (from Schedule I (Form 1041), line 56)	<b>1c</b>			
<b>d Total.</b>	Add lines 1a through 1c	<b>1d</b>			
<b>2a</b>	Foreign tax credit. Attach Form 1116	<b>2a</b>			
<b>b</b>	General business credit. Attach Form 3800	<b>2b</b>			
<b>c</b>	Credit for prior year minimum tax. Attach Form 8801	<b>2c</b>			
<b>d</b>	Bond credits. Attach Form 8912	<b>2d</b>			
<b>3 Total credits.</b>	Add lines 2a through 2d	<b>3</b>			
<b>4</b>	Subtract line 3 from line 1d. If zero or less, enter -0-	<b>4</b>			
<b>5</b>	Recapture taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611	<b>5</b>			
<b>6</b>	Household employment taxes. Attach Schedule H (Form 1040)	<b>6</b>			
<b>7 Total tax.</b>	Add lines 4 through 6. Enter here and on page 1, line 23	<b>7</b>			

**Other Information**

		Yes	No
<b>1</b>	Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses. Enter the amount of tax-exempt interest income and exempt-interest dividends ► \$ _____		
<b>2</b>	Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any individual by reason of a contract assignment or similar arrangement?		
<b>3</b>	At any time during calendar year 2011, did the estate or trust have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ► _____		
<b>4</b>	During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the estate or trust may have to file Form 3520. See instructions		
<b>5</b>	Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see the instructions for required attachment		
<b>6</b>	If this is an estate or a complex trust making the section 663(b) election, check here (see instructions) . . . ► <input type="checkbox"/>		
<b>7</b>	To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see instructions) . . . ► <input type="checkbox"/>		
<b>8</b>	If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the estate, and check here . . . ► <input type="checkbox"/>		
<b>9</b>	Are any present or future trust beneficiaries skip persons? See instructions		