## **1041** Department of the Treasury-Internal Revenue Service U.S. Income Tax Return for Estates and Trusts

2012
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OMB No. 1545-0092

► Information about Form 1041 and its separate instructions is at www.irs.gov/form1041.

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Α	Check	all tha	at apply:	For calendar year			0 0		, 2012, and	endir	ng		, 20		
	Deced	dent's o	estate	Name of estate or tr	ust (lf a gra	ntor type tru	ist, see the instruc	tions.)		С	Employe	r identification	number		
$\square$	Simple	e trust													
$\equiv$	Comp			Name and title of fid	luciary					D	Date entit	v created			
$\equiv$					· · · · <b>,</b>							,			
Qualified disability trust				Number street and	Nonevem	nt charitable and	d enlit-								
	ESBT	(S por	tion only)	Number, street, and room or suite no. (If a P.O. box, see the instructions.)							E Nonexempt charitable and split- interest trusts, check applicable				
	Grante	or type	e trust								box(es), s	ee instructions.			
	Bankr	uptcy	estate-Ch. 7								Described	d in sec. 4947(a)(1	). Check here		
	Bankr	uptcy	estate-Ch. 11	City or town, state, a	and ZIP coo	le				ifn	if not a private foundation $\ldots$				
Π	Poole	d incoi	me fund									ed in sec. 4947(a			
_			chedules K-1	F Check	Initial ret	Irn 🗌	Final return	Amended re	turn			in trust's name	//_/		
attached (see applicable attached is a state of the attached is a state of											duaaa				
		,		boxes:		· · ·	L		duciary's name		Change	in fiduciary's ad	Jress		
G	-			ng trust made a section	on 645 elec	tion	🚩					1			
4	1		terest incom								. 1				
	2	a To	otal ordinary	dividends							. 2a				
	1	b Q	ualified divide	nds allocable to: (	1) Benefic	iaries	(1	2) Estate or tru	ust						
	3												1		
Ĕ	4		Business income or (loss). Attach Schedule C or C-EZ (Form 1040)												
Income	5			s, partnerships, o		•	,								
Ĕ							•			,					
	6			or (loss). Attach S		•									
	7			or (loss). Attach F							-				
	8			List type and am							8				
	9	T	otal income.	Combine lines 1	, 2a, and	3 throug	µh8				▶ 9				
	10	In	terest. Checl	k if Form 4952 is	attached	🕨 🗌					· 10				
	11	Та	axes								. 11				
	12	Fi	duciarv fees								. 12				
	13		,	luction (from Sch							. 13				
	-			•		,					. 14				
Deductions	14		-	ountant, and retur											
	15		Other deductions <b>not</b> subject to the 2% floor (attach schedule)								. 15a				
											. 15k				
	16		dd lines 10 th							• •	► <u>16</u>				
	17	A	Adjusted total income or (loss). Subtract line 16 from line 9 <b>17</b> Income distribution deduction (from Schedule B, line 15). Attach Schedules K-1 (Form 1041)												
	18	In													
	19	Estate tax deduction including certain generation-skipping taxes (attach computation)									. 19				
	20			-							. 20				
	21	A	dd lines 18 th								▶ 21				
	22			ie. Subtract line 2							. 22				
	23										. 23				
	23								• •	. 23					
s	24.														
Tax and Payments		b Estimated tax payments allocated to beneficiaries (from For						-		• •	. 24t				
Ĩ			Subtract line 24b from line 24a							• •	. 240				
2 N	<u>}</u>		Tax paid with Form 7004 (see instructions)								. 240				
٥		e Fe	ederal incom	e tax withheld. If	any is fro	om Form(	s) 1099, checł	<▶□ .			· 24e	•			
pd		Ot	Other payments: <b>f</b> Form 2439 ; <b>g</b> Form 4136 ;;							Total	▶ 24ľ	ר			
a	25										▶ 25				
_ê	26	Es	Estimated tax penalty (see instructions)								. 26				
	27				,										
	28		<b>Tax due.</b> If line 25 is smaller than the total of lines 23 and 26, enter amount owed <b>Overpayment.</b> If line 25 is larger than the total of lines 23 and 26, enter amount overpaid												
	29			e 28 to be: a Cre				and an	-						
	29			erjury, I declare that I				ompanying sch	; b Refur		-		lowledge and		
C:	gn			ct, and complete. De											
	- 1										ſ	May the IRS disc			
H	ere							•				with the preparer	shown below		
		V Si	gnature of fiduci	ary or officer represer	nting fiducia	ry	Date	EIN of fidu	uciary if a financia	al instit	tution	(see instr.)?	Yes No		
P	aid		Print/Type prep	parer's name		Preparer's	signature		Date		Check	PTIN			
	epa	ror									self-emp				
	-		Firm's name	•						Firm'	s EIN 🕨	·			
Use (		illy									Phone no.				

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Sch	edule A Charitable Deduction. Do not complete for a simple trust or a pooled income	fund.								
1	Amounts paid or permanently set aside for charitable purposes from gross income (see instructions) .	1								
2	Tax-exempt income allocable to charitable contributions (see instructions)	2								
3	Subtract line 2 from line 1	3								
4	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes	4								
5	Add lines 3 and 4	5								
6	Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable									
	purposes (see instructions)	6								
7	Charitable deduction. Subtract line 6 from line 5. Enter here and on page 1, line 13	7								
Sch	edule B Income Distribution Deduction									
1	Adjusted total income (see instructions)	1								
2	Adjusted tax-exempt interest	2								
3	Total net gain from Schedule D (Form 1041), line 15, column (1) (see instructions)	3								
4	Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion)	4								
5	Capital gains for the tax year included on Schedule A, line 1 (see instructions)	5								
6	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	6								
7	Distributable net income. Combine lines 1 through 6. If zero or less, enter -0	7								
8	If a complex trust, enter accounting income for the tax year as									
	determined under the governing instrument and applicable local law .									
9	Income required to be distributed currently	9								
10	Other amounts paid, credited, or otherwise required to be distributed	10								
11	Total distributions. Add lines 9 and 10. If greater than line 8, see instructions	11								
12	Enter the amount of tax-exempt income included on line 11	12								
13	Tentative income distribution deduction. Subtract line 12 from line 11	13								
14	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0	14								
15	Income distribution deduction. Enter the smaller of line 13 or line 14 here and on page 1, line 18	15								
	edule G Tax Computation (see instructions)									
1	Tax: a Tax on taxable income (see instructions) . . Ia									
	b Tax on lump-sum distributions. Attach Form 4972 1b									
	c Alternative minimum tax (from Schedule I (Form 1041), line 56)									
	<b>d</b> Total. Add lines 1a through 1c	1d								
2a	Foreign tax credit. Attach Form 1116									
b	General business credit. Attach Form 3800									
С	Credit for prior year minimum tax. Attach Form 8801									
d	Bond credits. Attach Form 8912									
3	Total credits. Add lines 2a through 2d	3								
4	Subtract line 3 from line 1d. If zero or less, enter -0	4								
5	Recapture taxes. Check if from: Form 4255 Form 8611	5								
6	Household employment taxes. Attach Schedule H (Form 1040)	6								
7	Total tax. Add lines 4 through 6. Enter here and on page 1, line 23	7		Yes	Na					
	Other Information Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation	n of o	vnonooo	res	INO					
1	Enter the amount of tax-exempt interest income and exempt-interest dividends <b>&gt;</b> \$		spenses							
2	Did the estate or trust receive all or any part of the earnings (salary, wages, and other competence)	reation	) of any							
2	individual by reason of a contract assignment or similar arrangement?									
3	At any time during calendar year 2012, did the estate or trust have an interest in or a signature or 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 ►									
4	During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or foreign trust? If "Yes," the estate or trust may have to file Form 3520. See instructions	transfe								
5	Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing	? If "Y								
6	the instructions for required attachment		 ▶□							
7	To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see instruction	-								
8	If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the estate, and c									
9	Are any present or future trust beneficiaries skip persons? See instructions									