Department of the Treasury—Internal Revenue Service

U.S. Income Tax Return for Estates and Trusts

• Go to www.irs.gov/Form1041 for instructions and the latest information

OMB No. 1545-0092

A Chack all that apply:				For calendar year 2019 or fiscal year beginning , 2019, and ending								, 20	
A Check all that apply:											v idont	ification number	
Decedent's estate				Name of estate or trust (if a grantor type trust, see the instructions.)						Employe	eriaent	incation number	
Simple trust			ı	Name and title of fiduciary					<u> </u>	D Date entity created			
Complex trust Qualified disability trust				Name and title of fiducially						Date entity created			
=			,	Number street and room or suite no. (If a P.O. hey see the instructions.)					+-	E Nonexempt charitable and split-interest			
=			tion only)	Number, street, and room or suite no. (If a P.O. box, see the instructions.)					-	trusts, check applicable box(es). See instructions.			
Grantor type trust									1_				
=			estate—Ch. 7	City or town state or province	country and	7IP or foreign postal c	ode		\dashv \sqcup	Described in sec. 4947(a)(1). Check he if not a private foundation			
=		uptcy estate—Ch. 11		City or town, state or province, country, and ZIP or foreign postal code				\perp			oundation ► c. 4947(a)(2)		
=	Pooled income fund Number of Schedules K-1			F Check Initial return Final return Amended return				ТП					
a	attached (see			applicable				'o nor			erating loss carryback in fiduciary's address		
instructions) ► boxes: Change in trust's name Change in fiduciary Change in fiduciary's name G Check here if the estate or filing trust made a section 645 election								S Hai	ie	Change	III liduciary s address		
<u>u</u> 0								ust IIIV F			1		
	1 2a		terest incom	dividends					•		2a		
		b Q	ualified divide	nds allocable to: (1) Benefic	· · · ·		Ectato or t		•		Za		
	3			me or (loss). Attach Sche							3		
Φ	4			• •	•		•				4		
Ę			Capital gain or (loss). Attach Schedule D (Form 1041)								-		
Income			Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040-SR).								5		
=	6		,	or (loss). Attach Schedule							6		
	7			or (loss). Attach Form 479	•	•					7		
	8			11.11							8		
	9			Combine lines 1, 2a, and	 1.3 through	 8				.	9		
	10			k if Form 4952 is attached							10		
	11	_		K II I OIIII 4002 13 attaorio					•		11		
	12		Taxes							12			
	13		Charitable deduction (from Schedule A, line 7)							13			
	14			ey, accountant, and return preparer fees. If only a portion is deductible under section 67(e),									
us	'-	se	ee instruction	ns							14		
Deductions	15		Other deductions (attach schedule). See instructions for deductions allowable under section 67(e)							15a			
Ö	I	b N	Net operating loss deduction. See instructions							15b			
eq	16		dd lines 10 th							. ▶	16		
Δ	17		djusted total income or (loss). Subtract line 16 from line 9										
	18			ome distribution deduction (from Schedule B, line 15). Attach Schedules K-1 (Form 1041)							18		
	19		Estate tax deduction including certain generation-skipping taxes (attach computation)								19		
	20			ness income deduction. A	ttach Form	n 8995 or 8995-A					20		
	21		•								21		
	22	A	ad lines 18 th	nrough 21			<u></u>			. ▶	22		
Tax and Payments	23		Taxable income. Subtract line 22 from line 17. If a loss, see instructions								23		
	24										24		
	25			ax liability paid from Forn							25		
Ра	26			ts (from Schedule G, Par							26		
Б	27			red tax penalty. See instructions							27		
ā	28		Tax due. If line 26 is smaller than the total of lines 24, 25, and 27, enter amount owed Overpayment. If line 26 is larger than the total of lines 24, 25, and 27, enter amount overpaid								28		
â	29 30			. If line 26 is larger than the 29 to be: a Credited to					-		29 30		
<u>-</u>	30							led				of my knowledge and	
Sig	nn			penalties of perjury, I declare that I have examined this return, including accompanying schedules and statement it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which property is based on the property information of which property is based on the property information of the property is based on the property information of the property is based on the property information of the property is based on the property information of the property is based on the property information of the property is based on the property information of the property is based on the property information of the property information of the property is based on the property information of the property is based on the property information of the property is based on the property information of the property information o									
	- 1				I	 						e IRS discuss this return	
He	# C	Sid	anature of fiducia	ary or officer representing fiducia	arv F	Date	EIN of fiduci	ary if a financia	l instit	ution	with the See Ins	e preparer shown below? str.	
_		, 51	Print/Type prep	· · · · · · · · · · · · · · · · · · ·	Preparer's si		5. 114401	Date				PTIN	
Pa) 50 6101			J				Check self-em	_	···	
	epa		Firm's name	•					Firm'	· '	-		
Us	e O	Inly Firm's name Firm's address								rirm's EIN ►			

Sch	edule A Charitable Deduction. Don't 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 19, 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	
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Sch	edule G Tax Computation and Payments (see instructions)	.0	_
Sch Part	edule G Tax Computation and Payments (see instructions) I — Tax Computation		_ _ _
Sch	edule G Tax Computation and Payments (see instructions) I — Tax Computation Tax:		_ _
Sch Part	edule G Tax Computation and Payments (see instructions) I — Tax Computation Tax: Tax on taxable income. See instructions		
Sch Part 1	edule G Tax Computation and Payments (see instructions) I — Tax Computation Tax: Tax on taxable income. See instructions		_
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Sch Part 1 a b c d 2a b c d e 3 4 5	Tax Computation and Payments (see instructions) Tax:	2e 3 4 5	
Sch Part I 1 a b c d 2a b c d e 3 4 5 6	Tax Computation Tax:	2e 3 4 5 6	
Sch Part 1 1 a b c d 2a b c d e 3 4 5 6 7	Tax Computation and Payments (see instructions) Tax Computation	2e 3 4 5 6 7	
Sch Part 1 a b c d 2a b c d e 3 4 5 6 7 8	Tax Computation and Payments (see instructions) Tax:	2e 3 4 5 6 7 8	
Sch Part 1	Tax Computation and Payments (see instructions) I — Tax Computation Tax: Tax on taxable income. See instructions	2e 3 4 5 6 7	
Sch Part 1 a b c d 2a b c d e 3 4 5 6 7 8 9	Tax Computation and Payments (see instructions) I — Tax Computation Tax: Tax on taxable income. See instructions	2e 3 4 5 6 7 8 9	
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Sch Part 1	Tax Computation and Payments (see instructions) I — Tax Computation Tax: Tax on taxable income. See instructions Tax on lump-sum distributions. Attach Form 4972 Alternative minimum tax (from Schedule I (Form 1041), line 54) Total. Add lines 1a through 1c Foreign tax credit. Attach Form 1116 General business credit. Attach Form 3800 Credit for prior year minimum tax. Attach Form 8801 Bond credits. Add lines 2a through 2d Total credits. Add lines 2a through 2d Subtract line 2e from line 1d. If zero or less, enter -0- Tax on the ESBT portion of the trust (from ESBT Tax Worksheet, line 17). See instructions Net investment income tax from Form 8960, line 21 Recapture taxes. Check if from: ☐ Form 4255 ☐ Form 8611 Household employment taxes. Attach Schedule H (Form 1040 or 1040-SR) Other taxes and amounts due Total tax. Add lines 3 through 8. Enter here and on page 1, line 24 II — Payments 2019 estimated tax payments and amount applied from 2018 return Estimated tax payments allocated to beneficiaries (from Form 1041-T) Subtract line 11 from line 10 Tax paid with Form 7004. See instructions Federal income tax withheld. If any is from Form(s) 1099, check here 2019 net 965 tax liability from Form 965-A, Part I, column (f), line 3	1d 2e 3 4 5 6 7 8 9 10 11 12 13 14 15	
Sch Part 1	Tax: Tax on taxable income. See instructions Total. Add lines 1 a through 2d Bond credits. Add lines 2a through 2d Subtract line 2e from line 1d. If zero or less, enter -0- Tax on the ESBT portion of the trust (from ESBT Tax Worksheet, line 17). See instructions Net investment income tax from Form 8960, line 21 Recapture taxes. Check if from: □ Form 4255 □ Form 8611 Household employment taxes. Attach Schedule H (Form 1040 or 1040-SR) Other taxes and amounts due Total tax paid with Form 7004. See instructions Federal income tax withheld. If any is from Form(s) 1099, check here ▶ □	1d 2e 3 4 5 6 7 8 9	

Form 10	041 (2019)	F	age 3
Othe	r Information	Yes	No
1	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		
2	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?		
3	At any time during calendar year 2019, 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 FinCEN Form 114. 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 transferor to, a foreign trust? If "Yes," the estate or trust may have to file Form 3520. See instructions		
5	Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see the instructions for the required attachment		
6	If this is an estate or a complex trust making the section 663(b) election, check here. See instructions ▶ □		
7	To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here. See instructions ▶ □		
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 check here		
9	Are any present or future trust beneficiaries skip persons? See instructions		
10	Was the trust a specified domestic entity required to file Form 8938 for the tax year (see the Instructions for Form 8938)?		
11a	Did the estate or trust distribute S corporation stock for which it made a section 965(i) election?		
b	If "Yes," did each beneficiary enter into an agreement to be liable for the net tax liability? See instructions		
12	Did the estate or trust make a section 965(i) election for S corporation stock held on the last day of the tax year? See instructions		
13	ESBTs only. Does the ESBT have a nonresident alien grantor? If "Yes," see instructions		
14	ESBTs only. Did the S portion of the trust claim a qualified business income deduction? If "Yes," see instructions		

Form **1041** (2019)