1041

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 Check all that apply:				For calendar year 2022 or fiscal year beginning , 2022, and endir							_	, 20		
Decedent's estate			estate							C Employer identification number				
Simple trust														
Complex trust				Name and title of fiduciary						D Date entity created				
=			ability trust											
=			ion only)	Number, street, and room or suite no. (If a P.O. box, see the instructions.)								ritable and split-interest		
_		or type									heck ap	plicable box(es).		
=			estate-Ch. 7							Described in sec. 4947(a)(1). Check h				
=			estate-Ch. 11	City or town, state or provin	City or town, state or province, country, and ZIP or foreign postal code					if not a private foundation				
_		-	ne fund							Describ	ed in sec	c. 4947(a)(2)		
_			chedules K-1	F Check Initial retu	Check Initial return Final return Amended return						Net ope	erating loss carryback		
attached (see instructions)				applicable boxes: Change in trust's name Change in fiduciary Change in fiduciary's name								in fiduciary's address		
			the estate or fili	ng trust made a section 645				Trust TIN				,		
	1		terest incom							1				
	28		otal ordinary dividends								2a			
	k		-	nds allocable to: (1) Beneficiaries (2) Estate or trust										
a)	3			me or (loss). Attach Schedule C (Form 1040)							3			
Ĕ	4			(loss). Attach Schedule D (Form 1041)							4			
Income	5			s, partnerships, other		•					5			
므	6		-	or (loss). Attach Schedu				-			6			
	7			or (loss). Attach Form 4	•	•					7			
	8			List type and amount							8			
	9	To	otal income.	. Combine lines 1, 2a, a	and 3 through	8					9			
	10	Total income. Combine lines 1, 2a, and 3 through 8									10			
	11	Ta	ixes								11			
	12	Fiduciary fees. If only a portion is deductible under section 67(e), see instructions							12					
	13	Charitable deduction (from Schedule A, line 7)								13				
	14	At	Attorney, accountant, and return preparer fees. If only a portion is deductible under section 67(e)							67(e),				
JS		se	e instruction	ns							14			
Deductions	15a	a O	ther deduction	er deductions (attach schedule). See instructions for deductions allowable under section 67(e)							15a			
S	k	Net operating loss deduction. See instructions								15b				
eq	16		Add lines 10 through 15b							16				
Ω	17		Adjusted total income or (loss). Subtract line 16 from line 9											
	18		Income 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	ess income deduction. Attach Form 8995 or 8995-A						20			
	21	•							•		21	_		
	22			rough 21							22			
Tax and Payments	23		Taxable income. Subtract line 22 from line 17. If a loss, see instructions								23			
ne	24 25		otal tax (from Schedule G, Part I, line 9)								24 25			
ž	26		=								26			
2	27			nents (from Schedule G, Part II, line 19)							27			
밀	28			ex penalty. See instructions							28			
×	29			x due. If line 26 is smaller than the total of lines 24, 25, and 27, enter amount owed erpayment. If line 26 is larger than the total of lines 24, 25, and 27, enter amount overpaid .							29			
Ta	30			29 to be: a Credited t			b Refur				30			
		Unde	r penalties of pe	erjury, I declare that I have ex	camined this retur	n, including accomp	panying sch	edules and state	ments	s, and to	the best			
Sig	gn	belief	, it is true, corre	ct, and complete. Declaration	of preparer (othe	r than taxpayer) is b	ased on all i	information of wh	ich p	reparer h	<u> </u>			
Here											e IRS discuss this return e preparer shown below?			
_	_	Signa	ature of fiduciar	y or officer representing fiduc	ary D	ate	EIN of fidu	ciary if a financia	ıl insti	tution		structions. Yes No		
Paid Prepa			Print/Type prep	parer's name	Preparer's sig	gnature		Date		Check	if	PTIN		
		ror								self-en	nployed			
	e O		Eirm's name								n's EIN			
		ıııy	Firm's address Ph								hone no.			

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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							
Ū	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								
	edule G Tax Computation and Payments (see instructions)	15						
	<u> </u>							
	l — Tax Computation							
	I — Tax Computation Tax:							
Part I	Tax:							
Part I 1 a	Tax: Tax on taxable income. See instructions							
Part I 1 a b	Tax: Tax on taxable income. See instructions							
Part I 1 a b c	Tax: Tax on taxable income. See instructions	1d						
Part I 1 a b c d	Tax: Tax on taxable income. See instructions	1d						
Part I 1 a b c d 2a	Tax: Tax on taxable income. See instructions	1d						
Part I 1 a b c d 2a	Tax: Tax on taxable income. See instructions	1d						
Part I 1 a b c d 2a b c	Tax: Tax on taxable income. See instructions	1d						
Part I 1 a b c d 2a b c d	Tax: 1a Tax on taxable income. See instructions 1a Tax on lump-sum distributions. Attach Form 4972 1b Alternative minimum tax (from Schedule I (Form 1041), line 54) 1c Total. Add lines 1a through 1c Foreign tax credit. Attach Form 1116 2a General business credit. Attach Form 3800 2b Credit for prior year minimum tax. Attach Form 8801 2c Bond credits. Attach Form 8912 2d							
Part I 1 a b c d 2a b c d	Tax: Tax on taxable income. See instructions	2e						
Part I 1 a b c d 2a b c d s	Tax: Tax on taxable income. See instructions	2e 3						
Part I a b c d 2a b c d 4	Tax: Tax on taxable income. See instructions	2e 3 4						
Part I 1 a b c d 2a b c d 4 5	Tax: Tax on taxable income. See instructions	2e 3 4 5						
Part I 1 a b c d 2a b c d e 3 4 5 6	Tax: Tax on taxable income. See instructions	2e 3 4 5 6						
Part I 1 a b c d 2a b c d e 3 4 5 6 7	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. Attach Form 8912 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)	2e 3 4 5 6 7						
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Part I 1 a b c d e 3 4 5 6 7 8 9 Part I 10 11 12 13 14 15 16 17	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. Attach Form 8912 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) Other taxes and amounts due Total tax. Add lines 3 through 8. Enter here and on page 1, line 24 II — Payments 2022 estimated tax payments and amount applied from 2021 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 Current year net 965 tax liability from Form 965-A, Part I, column (f) (see instructions) Other payments: a Form 2439	2e 3 4 5 6 7 8 9 10 11 12 13 14 15 16c						

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Other	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 2022, 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 either make a section 965(i) election or enter into a transfer agreement as an eligible 965(i)		
	transferee 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		

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