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

OMB No. 1545-0092

2013

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

Α	Check	all tha	at apply: For calendar year 2013 or fiscal year beginning , 2013, and er							endin	nding , 20						
	Decec	lent's	estate	Name of estate or trust (If a grantor type trust, see the instructions.)						CI	Employe	^r identi	fication num	ber			
	Simple	e trust															
	Complex trust			Name and title of fiduciary							D Date entity created						
	Qualifi	ed dis	isability trust														
ESBT (S portion only)				Number, street, and room or suite no. (If a P.O. box, see the instructions.)									itable and spli				
_	Granto											interest trusts, check applicable box(es), see instructions.					
\square	Bankr	uptcy	tcy estate-Ch. 7								Described in sec. 4947(a)(1). Check here						
\square	Bankr	uptcy									if not a private foundation \ldots .						
_			me fund										c. 4947(a)(2)				
B Number of Schedules K				F Check Initial return Final return Amended return									oss carryback				
attached (see instructions) ►				applicable boxes: Change in trust's name Change in fiduciary Change in fiduciary's name								•	iary's address				
G	Check	here if	ere if the estate or filing trust made a section 645 election.														
	1	In	terest incom	e							. 1			\top			
	28	a To	otal ordinary	dividends .							. 2a			+			
			Total ordinary dividends														
•	3			me or (loss). Attach Schedule C or C-EZ (Form 1040)													
Ĕ	4			(loss). Attach Schedule D (Form 1041)										+			
Income	5			s, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)										+			
2	6		-	pr (loss). Attach Schedule F (Form 1040)										+			
	7					-	-				-			+			
	8			n or (loss). Attach Form 4797										+			
	9			• •		13 through	18				-			+			
	10				52 is attached						. 10			+			
	11										. 11						
	12									•	. 12						
	13		-	luction (from Schedule A, line 7)							. 13	-					
	14			buntant, and return preparer fees							. 14	-					
ns	15			tions not subject to the 2% floor (attach schedule)													
tio				loss deduction (see instructions)							. 15a . 15b	_					
S			Allowable miscellaneous itemized deductions subject to the 2% floor								. 150	_		+			
Deductions	16		dd lines 10 th	·							▶ 16			+			
Δ	17		Adjusted total income or (loss). Subtract line 16 from line 9 17														
	18		Income distribution deduction (from Schedule B, line 15). Attach Schedules K-1 (Form 1041)											<u> </u>			
	19	Estate tax deduction including certain generation-skipping taxes (attach									. 19			+			
	20		xemption .					-	· · · ·		. 20	_		+			
	21		•	rough 20						. 🕨	▶ 21			<u> </u>			
	22	Та	Taxable income. Subtract line 21 from line 17. If a loss, see instructions								. 22						
	23			n Schedule G, line 7)							. 23			-			
	24	P	Payments: a 2013 estimated tax payments and amount applied from 2012 return								. 24a	1					
nts	1		Estimated tax payments allocated to beneficiaries (from Form 1041-T)								. 24t)					
Tax and Payments		s S	Subtract line 24b from line 24a								. 240	;					
			Tax paid with Form 7004 (see instructions)								. 240	1					
		ə Fe	Federal income tax withheld. If any is from Form(s) 1099, check 🕨 🗌 🔹 · · · · ·								· 24e	•					
pd			ther payments: f			;	g Form 4136		; T	otal 🕨		۱ –					
a A	25	Т	otal paymen	ts. Add lines	s 24c through	124e, and 2	24h			. 🕨	▶ 25						
Ta	26	Estimated tax penalty (see instructions)									. 26						
•	27	Tax due. If line 25 is smaller than the total of lines 23 and 26, enter amount owed															
	28				-		ines 23 and 26	6, enter amou	int overpaid			-		<u> </u>			
	29				Credited to				; b Refun					<u> </u>			
c:	an		der penalties of perjury, I declare that I have examined this return, including accompanying schedules and statemen ef, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which											dge and			
	gn										ĺ	May the	e IRS discuss th				
П (ere		anaturo of fidual	any or officer re-	r officer representing fiduciary Date EIN of fiduciary if a financial ins						ution	with the (see inst	e preparer show tr.)? Yes	vn below			
		, 31	Print/Type prep			Preparer's sig			Date			_ 1	PTIN				
Paid Prepa			I			1. 10parel 2 21(gnataro		Duit		Check [self-emp	11					
				<u> </u>								oyeu					
Us	se O	nly	Firm's name	► ►							irm's EIN ►						
For	Pan	arwo	Firm's address ► Ph work Reduction Act Notice, see the separate instructions. Cat. No. 11370H									hone no. Form 1041 (2013)					
								Ual						- (-0.0)			

Form 10	041 (2013)			F	Page 2						
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						
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 . 8										
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									
Sch	edule G Tax Computation (see instructions)										
	Tax: a Tax on taxable income (see instructions)										
	b Tax on lump-sum distributions. Attach Form 4972 1b	-									
	c Alternative minimum tax (from Schedule I (Form 1041), line 56) 1c	-									
	d Total. Add lines 1a through 1c \ldots \ldots \ldots \ldots	1d									
2a	Foreign tax credit. Attach Form 1116										
b	General business credit. Attach Form 3800	-									
c	Credit for prior year minimum tax. Attach Form 8801	-									
d	Bond credits. Attach Form 8912	-									
e	Total credits. Add lines 2a through 2d	2e									
3	Subtract line 2e from line 1d. If zero or less, enter -0-	3									
4	Net investment income tax from Form 8960, line 21	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 3 through 6. Enter here and on page 1, line 23	7									
	Other Information			Yes	No						
1	Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation	on of e	xpenses.								
-	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 compe	nsatior	n) of any								
	individual by reason of a contract assignment or similar arrangement?										
3	At any time during calendar year 2013, 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 FinCEN Form 114. If "Yes," enter the name of foreign country.										
	foreign country ► During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or	tropof	vor to -								
4											
-	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 required attachment		· · ·								
6	If this is an estate or a complex trust making the section 663(b) election, check here (see instruction										
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										