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If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

**U.S. Income Tax Return for Settlement Funds  
 (Under Section 468B)**

OMB No. 1545-1394

For calendar year 20.....

Please Type or Print

Name of fund	Employer identification number of fund (see instructions)
Number, street, and room or suite no. (If a P.O. box, see instructions.)	
City or town, state, and ZIP code	
Name and address of administrator (defined on page 3 of the instructions)	

Check applicable boxes: (1)  Final return (2)  Name change (3)  Address change (4)  Amended return

**Part I Income and Deductions** (see instructions)

<b>Income</b>	<b>1</b>	Taxable interest . . . . .					<b>1</b>	
	<b>2</b>	Dividends . . . . .					<b>2</b>	
	<b>3</b>	Capital gain net income (attach Schedule D (Form 1120)) . . . . .					<b>3</b>	
	<b>4</b>	Items of income or gain from a partnership interest . . . . .					<b>4</b>	
	<b>5</b>	Other income (attach schedule) . . . . .					<b>5</b>	
	<b>6</b>	<b>Gross income.</b> Add lines 1 through 5. . . . .					<b>6</b>	
<b>Deductions</b>	<b>7</b>	Trustee/administrator fees . . . . .					<b>7</b>	
	<b>8</b>	Taxes . . . . .					<b>8</b>	
	<b>9</b>	Accounting and legal services (attach schedule) . . . . .					<b>9</b>	
	<b>10</b>	Notification of claimants and claim processing expenses . . . . .					<b>10</b>	
	<b>11</b>	Other deductions (attach schedule). . . . .					<b>11</b>	
	<b>12</b>	Net operating loss deduction . . . . .					<b>12</b>	
	<b>13</b>	<b>Total deductions.</b> Add lines 7 through 12 . . . . .					<b>13</b>	

**Part II Tax Computation** (see instructions)

	<b>14</b>	<b>Modified gross income.</b> Subtract line 13 from line 6 . . . . .					<b>14</b>	
	<b>15</b>	<b>Total tax.</b> Enter 35% of line 14 . . . . .					<b>15</b>	
	<b>16</b>	<b>Credits and payments:</b>						
	<b>a</b>	Overpayment from prior year allowed as a credit . . . . .	<b>16a</b>					
	<b>b</b>	Current year estimated tax payments . . . . .	<b>16b</b>					
	<b>c</b>	Refund of overpaid estimated tax applied for on Form 4466 . . . . .	<b>16c</b>					
	<b>d</b>	Subtract line 16c from the total of lines 16a and 16b. . . . .	<b>16d</b>					
	<b>e</b>	Tax deposited with Form 7004 . . . . .	<b>16e</b>					
	<b>f</b>	Total credits and payments (add lines 16d and 16e) . . . . .					<b>16f</b>	
	<b>17</b>	Estimated tax penalty (see page 4 of instructions). Check if Form 2220 is attached <input type="checkbox"/> . . . . .					<b>17</b>	
	<b>18</b>	<b>Tax due.</b> If the total of lines 15 and 17 is more than line 16f, enter amount owed . . . . .					<b>18</b>	
	<b>19</b>	<b>Overpayment.</b> If line 16f is more than the total of lines 15 and 17, enter amount overpaid . . . . .					<b>19</b>	
	<b>20</b>	Enter amount of line 19 you want: <b>Credited to next year's estimated tax</b> <input type="checkbox"/> <b>Refunded</b> <input type="checkbox"/> . . . . .					<b>20</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 fund administrator	Date	Title
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May the IRS discuss this return with the preparer shown below (see instructions)?  **Yes**  **No**

<b>Paid Preparer's Use Only</b>	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no. ( )	

<b>Schedule L Balance Sheets</b>		(a) Beginning of year	(b) End of year
<b>Assets</b>			
<b>1</b>	Cash . . . . .	<b>1</b>	
<b>2</b>	U.S. Government obligations . . . . .	<b>2</b>	
<b>3</b>	State and local government obligations . . . . .	<b>3</b>	
<b>4</b>	Other investments (attach schedule) . . . . .	<b>4</b>	
<b>5</b>	Other assets (attach schedule) . . . . .	<b>5</b>	
<b>6</b>	Total assets. Add lines 1 through 5 . . . . .	<b>6</b>	
<b>Liabilities and Fund Balance</b>			
<b>7</b>	Liabilities . . . . .	<b>7</b>	
<b>8</b>	Fund balance . . . . .	<b>8</b>	
<b>9</b>	Total. Add lines 7 and 8 . . . . .	<b>9</b>	

<b>Additional Information</b>	Yes	No
<p><b>1a</b> Enter the amount of cash and the fair market value of property, valued at the date of the transfer, transferred to the fund during the tax year . . . . . \$ _____</p> <p><b>b</b> For transfers of property included on line 1a, attach a copy of each qualified appraisal and the statements received from a transferor under Regulations sections 1.468B-3(b) and 1.468B-3(e).</p> <p><b>c</b> Were amounts transferred to the fund during the tax year by a person other than a transferor? . . . . . ▶</p>		
<p><b>2</b> Enter the amount of tax-exempt interest received or accrued during the tax year . . . . . \$ _____</p>		
<p><b>3a</b> Were direct and indirect distributions made to claimants during the tax year? . . . . . ▶</p> <p><b>b</b> If "Yes," enter the amount of the total distributions. . . . . \$ _____</p>		
<p><b>4a</b> Did the fund make any distributions (including deemed distributions) to a transferor or related party during the tax year? . . . . . ▶</p> <p><b>b</b> If "Yes," enter the amount of the total distributions and attach a statement showing the name, identifying number, and the amount of distributions to each transferor or related party. . . \$ _____</p>		
<p><b>5a</b> Check the type of liability (or liabilities) for which the fund was established.</p> <p><input type="checkbox"/> Tort</p> <p><input type="checkbox"/> Breach of Contract</p> <p><input type="checkbox"/> Violation of Law</p> <p><input type="checkbox"/> CERCLA</p> <p><input type="checkbox"/> Other</p> <p><b>b</b> If "Other" is checked, enter the percent (by value) of the assets of the fund that are allocated to the "Other" liability . . . . . ▶ _____ %                      Attach a statement describing the type of liability (or liabilities).</p>		
<p><b>6</b> If the fund was established by a court order, enter the Court Order Number under which the fund was established . . . . . _____</p>		