Form **1041** Department of the Treasury—Internal Revenue Service

U.S. Income Tax Return for Estates and Trusts 2009

OMB No. 1545-0092

A Type of entity (see instr.):
- ☐ Decedent's estate
- ☐ Simple trust
- ☐ Complex trust
- ☐ Qualified disability trust
- ☐ ESBT (S portion only)
- ☐ Grantor type trust
- ☐ Bankruptcy estate-Ch. 7
- ☐ Bankruptcy estate-Ch. 11
- ☐ Pooled income fund

B Number of Schedules K-1 attached (see instructions) ▶

For calendar year 2009 or fiscal year beginning , 2009, and ending , 20

Name of estate or trust (If a grantor type trust, see page 14 of the instructions.)

Name and title of fiduciary

Number, street, and room or suite no. (If a P.O. box, see page 14 of the instructions.)

City or town, state, and ZIP code

C Employer identification number

D Date entity created

E Nonexempt charitable and split-interest trusts, check applicable boxes (see page ~~15~~ 16 of the instr.):
- ☐ Described in section 4947(a)(1)
- ☐ Not a private foundation
- ☐ Described in section 4947(a)(2)

F Check applicable boxes: ☐ Initial return ☐ Final return ☐ Amended return ☐ Change in trust's name ☐ Change in fiduciary ☐ Change in fiduciary's name ☐ Change in fiduciary's address

G Check here if the estate or filing trust made a section 645 election . . . . ▶ ☐

DRAFT AS OF September 18, 2009

Income	1	Interest income	1	
	2a	Total ordinary dividends	2a	
	b	Qualified dividends allocable to: **(1)** Beneficiaries ______ **(2)** Estate or trust ______		
	3	Business income or (loss). Attach Schedule C or C-EZ (Form 1040)	3	
	4	Capital gain or (loss). Attach Schedule D (Form 1041)	4	
	5	Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)	5	
	6	Farm income or (loss). Attach Schedule F (Form 1040)	6	
	7	Ordinary gain or (loss). Attach Form 4797	7	
	8	Other income. List type and amount	8	
	9	**Total income.** Combine lines 1, 2a, and 3 through 8 ▶	9	
Deductions	10	Interest. Check if Form 4952 is attached ▶ ☐	10	
	11	Taxes	11	
	12	Fiduciary fees	12	
	13	Charitable deduction (from Schedule A, line 7)	13	
	14	Attorney, accountant, and return preparer fees	14	
	15a	Other deductions **not** subject to the 2% floor (attach schedule)	15a	
	b	Allowable miscellaneous itemized deductions subject to the 2% floor	15b	
	16	Add lines 10 through 15b ▶	16	
	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)	18	
	19	Estate tax deduction including certain generation-skipping taxes (attach computation)	19	
	20	Exemption	20	
	21	Add lines 18 through 20 ▶	21	
Tax and Payments	22	Taxable income. Subtract line 21 from line 17. If a loss, see page 23 of the instructions	22	
	23	**Total tax** (from Schedule G, line 7)	23	
	24	**Payments: a** 2009 estimated tax payments and amount applied from 2008 return	24a	
	b	Estimated tax payments allocated to beneficiaries (from Form 1041-T)	24b	
	c	Subtract line 24b from line 24a	24c	
	d	Tax paid with Form 7004 (see page 24 of the instructions)	24d	
	e	Federal income tax withheld. If any is from Form(s) 1099, check ▶ ☐	24e	
		Other payments: **f** Form 2439 ______ ; **g** Form 4136 ______ ; Total ▶	24h	
	25	**Total payments.** Add lines 24c through 24e, and 24h ▶	25	
	26	Estimated tax penalty (see page 24 of the instructions)	26	
	27	**Tax due.** If line 25 is smaller than the total of lines 23 and 26, enter amount owed	27	
	28	**Overpayment.** If line 25 is larger than the total of lines 23 and 26, enter amount overpaid	28	
	29	Amount of line 28 to be: **a Credited to 2010 estimated tax** ▶ ; **b Refunded** ▶	29	

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 fiduciary or officer representing fiduciary | Date | ▶ EIN of fiduciary if a financial institution

May the IRS discuss this return with the preparer shown below (see instr.)? ☐ **Yes** ☐ **No**

Paid Preparer's Use Only

▶ Preparer's signature | Date | Check if self-employed ☐ | Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code ▶ | EIN | Phone no.

Schedule 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 page 25)	1	
2	Tax-exempt income allocable to charitable contributions (see page 25 of the 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 page 25 of the instructions) 26	6	
7	**Charitable deduction.** Subtract line 6 from line 5. Enter here and on page 1, line 13	7	

Schedule B — Income Distribution Deduction

1	Adjusted total income (see page ~~25~~ of the instructions)		1	
2	Adjusted tax-exempt interest		2	
3	Total net gain from Schedule D (Form 1041), line 15, column (1) (see page 26 of the 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 page 26 of the 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 27		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 page ~~26~~ of the 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	

Schedule G — Tax Computation (see page 27 of the instructions)

1	**Tax: a**	Tax on taxable income (see page 27 of the instructions)	1a		
	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 ▶		1d	
2a		Foreign tax credit. Attach Form 1116	2a		
b		Other nonbusiness credits (attach schedule)	2b		
c		General business credit. Attach Form 3800	2c		
d		Credit for prior year minimum tax. Attach Form 8801	2d		
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	

Other 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 2009, 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 page 29 of 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 transferor to, a foreign trust? If "Yes," the estate or trust may have to file Form 3520. See page ~~29~~ of the instructions		
5	Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see page ~~29~~ for required attachment		
6	If this is an estate or a complex trust making the section 663(b) election, check here (see page 30) ▶ ☐		
7	To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see page 30) ▶ ☐		
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 page 30 of the instructions		

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