

**SCHEDULE J  
(Form 1041)**

**Accumulation Distribution for Certain Complex Trusts**

OMB No. 1545-0092

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 1041.

▶ See the Instructions for Form 1041.

**2009**

Name of trust

Employer identification number

**Part I Accumulation Distribution in 2009**

**Note:** See the Form 4970 instructions for certain income that minors may exclude and special rules for multiple trusts.

<b>1</b>	Other amounts paid, credited, or otherwise required to be distributed for <b>2009</b> (from Form 1041, Schedule B, line 10)	<b>1</b>	
<b>2</b>	Distributable net income for <b>2009</b> (from Form 1041, Schedule B, line 7)	<b>2</b>	
<b>3</b>	Income required to be distributed currently for <b>2009</b> (from Form 1041, Schedule B, line 9)	<b>3</b>	
<b>4</b>	Subtract line 3 from line 2. If zero or less, enter -0-	<b>4</b>	
<b>5</b>	Accumulation distribution for <b>2009</b> . Subtract line 4 from line 1	<b>5</b>	

**Part II Ordinary Income Accumulation Distribution** (Enter the applicable throwback years below.)

**Note:** If the distribution is thrown back to more than five years (starting with the earliest applicable tax year beginning after 1968), attach additional schedules. (If the trust was a simple trust, see Regulations section 1.665(e)-1A(b).)

	Throwback year ending	Throwback year ending	Throwback year ending	Throwback year ending	Throwback year ending
	-----	-----	-----	-----	-----
<b>6</b>	Distributable net income (see page 30 of the instructions)	<b>6</b>			
<b>7</b>	Distributions (see page 30 of the instructions)	<b>7</b>			
<b>8</b>	Subtract line 7 from line 6	<b>8</b>			
<b>9</b>	Enter amount from page 2, line 25 or line 31, as applicable	<b>9</b>			
<b>10</b>	Undistributed net income Subtract line 9 from line 8	<b>10</b>			
<b>11</b>	Enter amount of prior accumulation distributions thrown back to any of these years	<b>11</b>			
<b>12</b>	Subtract line 11 from line 10	<b>12</b>			
<b>13</b>	Allocate the amount on line 5 to the earliest applicable year first. Do not allocate an amount greater than line 12 for the same year (see page 30 of the instructions)	<b>13</b>			
<b>14</b>	Divide line 13 by line 10 and multiply result by amount on line 9	<b>14</b>			
<b>15</b>	Add lines 13 and 14	<b>15</b>			
<b>16</b>	Tax-exempt interest included on line 13 (see page 31 of the instructions)	<b>16</b>			
<b>17</b>	Subtract line 16 from line 15	<b>17</b>			

31

31

**Part III Taxes Imposed on Undistributed Net Income** (Enter the applicable throwback years below.) (See page 31 of the instructions.)

**Note:** If more than five throwback years are involved, attach additional schedules. If the trust received an accumulation distribution from another trust, see Regulations section 1.665(d)-1A.

If the trust elected the alternative tax on capital gains (repealed for tax years beginning after 1978), skip lines 18 through 25 and complete lines 26 through 31.		Throwback year ending -----	Throwback year ending -----	Throwback year ending -----	Throwback year ending -----	Throwback year ending -----
<b>18</b>	Regular tax . . . . .	<b>18</b>				
<b>19</b>	Trust's share of net short-term gain . . . . .	<b>19</b>				
<b>20</b>	Trust's share of net long-term gain . . . . .	<b>20</b>				
<b>21</b>	Add lines 19 and 20 . . . . .	<b>21</b>				
<b>22</b>	Taxable income . . . . .	<b>22</b>				
<b>23</b>	Enter percent. Divide line 21 by line 22, but do not enter more than 100% . . . . .	<b>23</b>	%	%	%	%
<b>24</b>	Multiply line 18 by the percentage on line 23 . . . . .	<b>24</b>				
<b>25</b>	Tax on undistributed net income. Subtract line 24 from line 18. Enter here and on page 1, line 9 . . . . .	<b>25</b>				
<b>Do not</b> complete lines 26 through 31 unless the trust elected the alternative tax on long-term capital gain.						
<b>26</b>	Tax on income other than long-term capital gain . . . . .	<b>26</b>				
<b>27</b>	Trust's share of net short-term gain . . . . .	<b>27</b>				
<b>28</b>	Trust's share of taxable income less section 1202 deduction . . . . .	<b>28</b>				
<b>29</b>	Enter percent. Divide line 27 by line 28, but do not enter more than 100% . . . . .	<b>29</b>	%	%	%	%
<b>30</b>	Multiply line 26 by the percentage on line 29 . . . . .	<b>30</b>				
<b>31</b>	Tax on undistributed net income. Subtract line 30 from line 26. Enter here and on page 1, line 9 . . . . .	<b>31</b>				

**Part IV Allocation to Beneficiary**

**Note:** Be sure to complete Form 4970, Tax on Accumulation Distribution of Trusts.

Beneficiary's name		Identifying number		
Beneficiary's address (number and street including apartment number or P.O. box)		<b>(a)</b> This beneficiary's share of line 13	<b>(b)</b> This beneficiary's share of line 14	<b>(c)</b> This beneficiary's share of line 16
City, state, and ZIP code				
<b>32</b>	Throwback year ----- . . . . .	<b>32</b>		
<b>33</b>	Throwback year ----- . . . . .	<b>33</b>		
<b>34</b>	Throwback year ----- . . . . .	<b>34</b>		
<b>35</b>	Throwback year ----- . . . . .	<b>35</b>		
<b>36</b>	Throwback year ----- . . . . .	<b>36</b>		
<b>37</b>	Total. Add lines 32 through 36. Enter here and on the appropriate lines of Form 4970 . . . . .	<b>37</b>		