SCHEDULE J (Form 1041)

Department of the Treasury Internal Revenue Service

Accumulation Distribution for Certain Complex Trusts

Attach to Form 1041.

Go to *www.irs.gov/Form1041* for instructions and the latest information.

OMB No. 1545-0092

2025

Name of trust	Employer identification number

Part I Accumulation Distribution in 2025

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

1	Other amounts paid, credited, or otherwise required to be distributed for 2025 (from Form 1041, Schedule B, line 10)			1	
2	Distributable net income for 2025 (from Form 1041, Schedule B, line 7)	2			
3	Income required to be distributed currently for 2025 (from Form 1041, Schedule B, line 9)	3			
4	Subtract line 3 from line 2. If zero or less, enter -0-			4	
5	Accumulation distribution for 2025. Subtract line 4 from line 1			5	

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

Note: If the distribution is thrown back to more than 5 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** ------------------
6 Distributable net income (see the instructions)	6					
7 Distributions (see the instructions)	7					
8 Subtract line 7 from line 6	8					
9 Enter amount from page 2, line 25 or line 31, as applicable	9					
10 Undistributed net income. Subtract line 9 from line 8	10					
11 Enter amount of prior accumulation distributions thrown back to any of these years	11					
12 Subtract line 11 from line 10	12					
13 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 the instructions	13					
14 Divide line 13 by line 10 and multiply result by amount on line 9	14					
15 Add lines 13 and 14	15					
16 Tax-exempt interest included on line 13 (see the instructions)	16					
17 Subtract line 16 from line 15	17					

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

Note: If more than 5 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** ______
18 Regular tax	**18**					
19 Trust's share of net short-term gain	**19**					
20 Trust's share of net long-term gain	**20**					
21 Add lines 19 and 20 . . .	**21**					
22 Taxable income	**22**					
23 Enter percent. Divide line 21 by line 22, but do not enter more than 100%	**23**	%	%	%	%	%
24 Multiply line 18 by the percentage on line 23 . . .	**24**					
25 Tax on undistributed net income. Subtract line 24 from line 18. Enter here and on page 1, line 9	**25**					
Do not complete lines 26 through 31 unless the trust elected the alternative tax on long-term capital gain.						
26 Tax on income other than long-term capital gain . . .	**26**					
27 Trust's share of net short-term gain	**27**					
28 Trust's share of taxable income less section 1202 deduction	**28**					
29 Enter percent. Divide line 27 by line 28, but do not enter more than 100%	**29**	%	%	%	%	%
30 Multiply line 26 by the percentage on line 29 . . .	**30**					
31 Tax on undistributed net income. Subtract line 30 from line 26. Enter here and on page 1, line 9	**31**					

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) City, state, and ZIP code	**(a)** This beneficiary's share of line 13	**(b)** This beneficiary's share of line 14	**(c)** This beneficiary's share of line 16

		(a)	(b)	(c)
32 Throwback year ______	**32**			
33 Throwback year ______	**33**			
34 Throwback year ______	**34**			
35 Throwback year ______	**35**			
36 Throwback year ______	**36**			
37 Total. Add lines 32 through 36. Enter here and on the appropriate lines of Form 4970	**37**			