

**A** Check all that apply: For calendar year 2016 or fiscal year beginning \_\_\_\_\_, 2016, and ending \_\_\_\_\_, 20

<input type="checkbox"/> Decedent's estate		<b>C</b> Employer identification number
<input type="checkbox"/> Simple trust		<b>D</b> Date entity created
<input type="checkbox"/> Complex trust		<b>E</b> Nonexempt charitable and split-interest trusts, check applicable box(es) see instr.
<input type="checkbox"/> Qualified disability trust		
<input type="checkbox"/> ESBT (S portion only)		
<input type="checkbox"/> Grantor type trust		
<input type="checkbox"/> Bankruptcy estate — Ch. 7		
<input type="checkbox"/> Bankruptcy estate — Ch. 11		
<input type="checkbox"/> Pooled income fund		

**B** Number of Schs K-1 attached (see instructions) . . . ▶ **F** Check applicable boxes:

<input type="checkbox"/> Initial return	<input type="checkbox"/> Final return	<input type="checkbox"/> Amended return	<input type="checkbox"/> Net operating loss carryback
<input type="checkbox"/> Change in trust's name	<input type="checkbox"/> Change in fiduciary	<input type="checkbox"/> Change in fiduciary's name	<input type="checkbox"/> Change in fiduciary's address

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

<b>Income</b>	<b>1</b> Interest income . . . . .	<b>1</b>
	<b>2a</b> Total ordinary dividends . . . . .	<b>2a</b>
	<b>b</b> Qualified dividends allocable to: <b>(1)</b> Beneficiaries <b>(2)</b> Estate or trust	
	<b>3</b> Business income or (loss). Attach Schedule C or C-EZ (Form 1040) . . . . .	<b>3</b>
	<b>4</b> Capital gain or (loss). Attach Schedule D (Form 1041) . . . . .	<b>4</b>
	<b>5</b> Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040) . . . . .	<b>5</b>
	<b>6</b> Farm income or (loss). Attach Schedule F (Form 1040) . . . . .	<b>6</b>
	<b>7</b> Ordinary gain or (loss). Attach Form 4797 . . . . .	<b>7</b>
	<b>8</b> Other income. List type and amount	<b>8</b>
<b>9</b> <b>Total income.</b> Combine lines 1, 2a, and 3 through 8 . . . . . ▶	<b>9</b>	

<b>Deductions</b>	<b>10</b> Interest. Check if Form 4952 is attached ▶ <input type="checkbox"/>	<b>10</b>
	<b>11</b> Taxes . . . . .	<b>11</b>
	<b>12</b> Fiduciary fees . . . . .	<b>12</b>
	<b>13</b> Charitable deduction (from Schedule A, line 7) . . . . .	<b>13</b>
	<b>14</b> Attorney, accountant, and return preparer fees . . . . .	<b>14</b>
	<b>15a</b> Other deductions <b>not</b> subject to the 2% floor (attach schedule) . . . . .	<b>15a</b>
	<b>b</b> Net operating loss deduction. See instructions . . . . .	<b>15b</b>
	<b>c</b> Allowable miscellaneous itemized deductions subject to the 2% floor . . . . .	<b>15c</b>
	<b>16</b> Add lines 10 through 15c . . . . . ▶	<b>16</b>
	<b>17</b> Adjusted total income or (loss). Subtract line 16 from line 9 . . . . .	<b>17</b>
	<b>18</b> Income distribution deduction (from Schedule B, line 15). Attach Schedules K-1 (Form 1041) . . . . .	<b>18</b>
<b>19</b> Estate tax deduction including certain generation-skipping taxes (attach computation) . . . . .	<b>19</b>	
<b>20</b> Exemption . . . . .	<b>20</b>	
<b>21</b> Add lines 18 through 20 . . . . . ▶	<b>21</b>	

<b>Tax and Payments</b>	<b>22</b> Taxable income. Subtract line 21 from line 17. If a loss, see instructions . . . . .	<b>22</b>
	<b>23</b> <b>Total tax</b> (from Schedule G, line 7) . . . . .	<b>23</b>
	<b>24</b> <b>Payments:</b> a 2016 estimated tax payments and amount applied from 2015 return . . . . .	<b>24a</b>
	<b>b</b> Estimated tax payments allocated to beneficiaries (from Form 1041-T) . . . . .	<b>24b</b>
	<b>c</b> Subtract line 24b from line 24a . . . . .	<b>24c</b>
	<b>d</b> Tax paid with Form 7004. See instructions . . . . .	<b>24d</b>
	<b>e</b> Federal income tax withheld. If any is from Form(s) 1099, check ▶ <input type="checkbox"/>	<b>24e</b>
	Other payments: <b>f</b> Form 2439 _____ ; <b>g</b> Form 4136 _____ ; Total . . . . . ▶	<b>24h</b>
	<b>25</b> <b>Total payments.</b> Add lines 24c through 24e, and 24h . . . . . ▶	<b>25</b>
<b>26</b> Estimated tax penalty. See instructions . . . . .	<b>26</b>	
<b>27</b> <b>Tax due.</b> If line 25 is smaller than the total of lines 23 and 26, enter amount owed . . . . .	<b>27</b>	
<b>28</b> <b>Overpayment.</b> If line 25 is larger than the total of lines 23 and 26, enter amount overpaid . . . . .	<b>28</b>	
<b>29</b> Amount of line 28 to be: <b>a Credited to 2017 estimated tax</b> ▶ _____ ; <b>b Refunded</b> . . . . . ▶	<b>29</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 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 Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶ _____	Firm's EIN ▶ _____			
Firm's address ▶ _____	Phone no. _____			

<b>Schedule A Charitable Deduction.</b> Don't 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. . . . .
2	Tax-exempt income allocable to charitable contributions. See instructions. . . . .
3	Subtract line 2 from line 1. . . . .
4	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes. . . . .
5	Add lines 3 and 4. . . . .
6	Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable purposes. See instructions. . . . .
7	<b>Charitable deduction.</b> Subtract line 6 from line 5. Enter here and on page 1, line 13

<b>Schedule B Income Distribution Deduction</b>	
1	Adjusted total income. See instructions. . . . .
2	Adjusted tax-exempt interest. . . . .
3	Total net gain from Schedule D (Form 1041), line 19, column (1). See instructions. . . . .
4	Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion). . . . .
5	Capital gains for the tax year included on Schedule A, line 1. See instructions. . . . .
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. . . . .
7	<b>Distributable net income.</b> Combine lines 1 through 6. If zero or less, enter -0-. . . . .
8	If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law. . . . . <b>8</b>
9	Income required to be distributed currently. . . . .
10	Other amounts paid, credited, or otherwise required to be distributed. . . . .
11	Total distributions. Add lines 9 and 10. If greater than line 8, see instructions. . . . .
12	Enter the amount of tax-exempt income included on line 11. . . . .
13	Tentative income distribution deduction. Subtract line 12 from line 11. . . . .
14	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-. . . . .
15	<b>Income distribution deduction.</b> Enter the smaller of line 13 or line 14 here and on page 1, line 18. . . . .

<b>Schedule G Tax Computation</b> (see instructions)	
1	<b>Tax:</b> a Tax on taxable income. See instructions. . . . . <b>1 a</b>
	b Tax on lump-sum distributions. Attach Form 4972. . . . . <b>1 b</b>
	c Alternative minimum tax (from Schedule I (Form 1041), line 56). . . . . <b>1 c</b>
	<b>d Total.</b> Add lines 1a through 1c. . . . . <b>1 d</b>
2a	Foreign tax credit. Attach Form 1116. . . . . <b>2 a</b>
	b General business credit. Attach Form 3800. . . . . <b>2 b</b>
	c Credit for prior year minimum tax. Attach Form 8801. . . . . <b>2 c</b>
	d Bond credits. Attach Form 8912. . . . . <b>2 d</b>
	<b>e Total credits.</b> Add lines 2a through 2d. . . . . <b>2 e</b>
3	Subtract line 2e from line 1d. If zero or less, enter -0-. . . . . <b>3</b>
4	Net investment income tax from Form 8960, line 21. . . . . <b>4</b>
5	Recapture taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611. . . . . <b>5</b>
6	Household employment taxes. Attach Schedule H (Form 1040). . . . . <b>6</b>
7	<b>Total tax.</b> Add lines 3 through 6. Enter here and on page 1, line 23. . . . . <b>7</b>

<b>Other Information</b>		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 2016, 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 the instructions for exceptions and filing requirements for FinCEN Form 114. 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 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 instructions. . . . . ▶ <input type="checkbox"/>		
7	To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here. See instructions. . . . . ▶ <input type="checkbox"/>		
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. . . . . ▶ <input type="checkbox"/>		
9	Are any present or future trust beneficiaries skip persons? See instructions. . . . .		
10	Was the trust as specified domestic entity required to file Form 8938 for the tax year (see the instructions for Form 8938)? . . . . .		

Schedule K-1  
(Form 1041)

Department of the Treasury  
Internal Revenue Service

2016

For calendar year 2016,  
or tax year beginning \_\_\_\_\_, 2016,  
and ending \_\_\_\_\_, 20\_\_\_\_\_

Final K-1

Amended K-1

661113  
OMB No. 1545-0092

**Beneficiary's Share of Income, Deductions, Credits, etc.**

▶ See back of form and instructions.

**Part I Information About the Estate or Trust**

**A** Estate's or trust's employer identification number

**B** Estate's or trust's name

**C** Fiduciary's name, address, city, state, and ZIP code

**D**  Check if Form 1041-T was filed and enter the date it was filed \_\_\_\_\_

**E**  Check if this is the final Form 1041 for the estate or trust

**Part II Information About the Beneficiary**

**F** Beneficiary's identifying number

**G** Beneficiary's name, address, city, state, and ZIP code

**H**  Domestic beneficiary  Foreign beneficiary

**Part III Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items**

<b>1</b>	Interest income	<b>11</b>	Final year deductions
<b>2a</b>	Ordinary dividends		
<b>2b</b>	Qualified dividends		
<b>3</b>	Net short-term capital gain		
<b>4a</b>	Net long-term capital gain		
<b>4b</b>	28% rate gain	<b>12</b>	Alternative minimum tax adjustment
<b>4c</b>	Unrecaptured section 1250 gain		
<b>5</b>	Other portfolio and nonbusiness income		
<b>6</b>	Ordinary business income		
<b>7</b>	Net rental real estate income		
<b>8</b>	Other rental income	<b>13</b>	Credits and credit recapture
<b>9</b>	Directly apportioned deductions		
		<b>14</b>	Other information
<b>10</b>	Estate tax deduction		

\*See attached statement for additional information.  
**Note.** A statement must be attached showing the beneficiary's share of income and directly apportioned deductions from each business, rental real estate, and other rental activity.

**F O R I R S U S E O N L Y**

This list identifies the codes used on Schedule K-1 for beneficiaries and provides summarized reporting information for beneficiaries who file Form 1040. For detailed reporting and filing information, see the Instructions for Schedule K-1 (Form 1041) for a Beneficiary Filing Form 1040 and the instructions for your income tax return.

	<i>Report on</i>		<i>Report on</i>
<b>1 Interest income</b>	Form 1040, line 8a	<b>13 Credits and credit recapture</b>	
<b>2a Ordinary dividends</b>	Form 1040, line 9a	<i>Code</i>	
<b>2b Qualified dividends</b>	Form 1040, line 9b	<b>A</b> Credit for estimated taxes	Form 1040, line 65
<b>3 Net short-term capital gain</b>	Schedule D, line 5	<b>B</b> Credit for backup withholding	Form 1040, line 64
<b>4a Net long-term capital gain</b>	Schedule D, line 12	<b>C</b> Low-income housing credit	See the beneficiary's instructions
<b>4b 28% rate gain</b>	28% Rate Gain Worksheet, line 4 (Schedule D Instructions)	<b>D</b> Rehabilitation credit and energy credit	
<b>4c Unrecaptured section 1250 gain</b>	Unrecaptured Section 1250 Gain Worksheet, line 11 (Schedule D Instructions)	<b>E</b> Other qualifying investment credit	
<b>5 Other portfolio and nonbusiness income</b>	Schedule E, line 33, column (f)	<b>F</b> Work opportunity credit	
<b>6 Ordinary business income</b>	Schedule E, line 33, column (d) or (f)	<b>G</b> Credit for small employer health insurance premiums	
<b>7 Net rental real estate income</b>	Schedule E, line 33, column (d) or (f)	<b>H</b> Biofuel producer credit	
<b>8 Other rental income</b>	Schedule E, line 33, column (d) or (f)	<b>I</b> Credit for increasing research activities	
<b>9 Directly apportioned deductions</b>		<b>J</b> Renewable electricity, refined coal, and Indian coal production credit	
<i>Code</i>		<b>K</b> Empowerment zone employment credit	
<b>A</b> Depreciation	Form 8582 or Schedule E, line 33, column (c) or (e)	<b>L</b> Indian employment credit	
<b>B</b> Depletion	Form 8582 or Schedule E, line 33, column (c) or (e)	<b>M</b> Orphan drug credit	
<b>C</b> Amortization	Form 8582 or Schedule E, line 33, column (c) or (e)	<b>N</b> Credit for employer-provided child care and facilities	
<b>10 Estate tax deduction</b>	Schedule A, line 28	<b>O</b> Biodiesel and renewable diesel fuels credit	
<b>11 Final year deductions</b>		<b>P</b> Credit to holders of tax credit bonds	
<b>A</b> Excess deductions	Schedule A, line 23	<b>Q</b> Credit for employer differential wage payments	
<b>B</b> Short-term capital loss carryover	Schedule D, line 5	<b>R</b> Recapture of credits	
<b>C</b> Long-term capital loss carryover	Schedule D, line 12; line 5 of the wksht. for Sch. D, line 18; and line 16 of the wksht. for Sch. D, line 19	<b>14 Other information</b>	
<b>D</b> Net operating loss carryover — regular tax	Form 1040, line 21	<b>A</b> Tax-exempt interest	Form 1040, line 8b
<b>E</b> Net operating loss carryover — minimum tax	Form 6251, line 11	<b>B</b> Foreign taxes	Form 1040, line 48 or Sch. A, line 8
<b>12 Alternative minimum tax (AMT) items</b>		<b>C</b> Qualified production activities income	Form 8903, line 7, col. (b) (also see the beneficiary's instructions)
<b>A</b> Adjustment for minimum tax purposes	Form 6251, line 15	<b>D</b> Form W-2 wages	Form 8903, line 17
<b>B</b> AMT adjustment attributable to qualified dividends	See the beneficiary's instructions and the Instructions for Form 6251	<b>E</b> Net investment income	Form 4952, line 4a
<b>C</b> AMT adjustment attributable to net short-term capital gain		<b>F</b> Gross farm and fishing income	Schedule E, line 42
<b>D</b> AMT adjustment attributable to net long-term capital gain		<b>G</b> Foreign trading gross receipts (IRC 942(a))	See the Instructions for Form 8873
<b>E</b> AMT adjustment attributable to unrecaptured section 1250 gain		<b>H</b> Adjustment for section 1411 net investment income or deductions	Form 8960, line 7 (also see the beneficiary's instructions)
<b>F</b> AMT adjustment attributable to 28% rate gain		<b>I</b> Other information	See the beneficiary's instructions
<b>G</b> Accelerated depreciation			
<b>H</b> Depletion			
<b>I</b> Amortization			
<b>J</b> Exclusion items		2017 Form 8801	

**Note.** If you are a beneficiary who does not file a Form 1040, see instructions for the type of income tax return you are filing.