Form 1041
U.S. Income Tax Return for Estates and Trusts

A. Check all that apply:
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

For calendar year 2016 or fiscal year beginning 2016, ending 20

B. Number of Schs K-1 attached (see instructions) .

F. Check applicable boxes:
Initial return
Final return
Amended return
Initial return
Final return
Amended return

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

C. Employer identification number

D. Date entity created

E. Nonexempt charitable and split-interest trusts, check applicable box(es) see instr.
Described in sec. 4947(a)(1). Check here if not a private foundation .

F. Nonexempt charitable and split-interest trusts, check applicable box(es) see instr.

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

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

10. Interest. Check if Form 4952 is attached
11. Taxes .
12. Fiduciary fees .
13. Charitable deduction (from Schedule A, line 7) .
14. Attorney, accountant, and return preparer fees .
15a Other deductions not subject to the 2% floor (attach schedule) .
15b Net operating loss deduction. See instructions.
15c Allowable miscellaneous itemized deductions subject to the 2% floor.
16. Add lines 10 through 15c.
17. Adjusted total income or (loss). Subtract line 16 from line 9
19. Estate tax deduction including certain generation-skipping taxes (attach computation) .
20. Exemption .

22. Taxable income. Subtract line 21 from line 17. If a loss, see instructions
23. Total tax (from Schedule G, line 7) .
24a Estimated tax payments allocated to beneficiaries (from Form 1041-T) .
24b Subtract line 24a from line 24a.
24c Tax paid with Form 7004. See instructions.
24d Federal income tax withheld. If any is from Form(s) 1099, check
24e Other payments: f Form 2439
24f Form 4136
24g Total
24h ; b Refunded .

25. Total payments. Add lines 24c through 24e, and 24h.
26. Estimated tax penalty. See instructions
27. Tax due. If line 25 is smaller than the total of lines 23 and 26, enter amount owed
28. Overpayment. If line 25 is larger than the total of lines 23 and 26, enter amount overpaid
29. Amount of line 25 to be a Credited to 2017 estimated tax .

Sign Here
I declare that the information on this return, including accompanying schedules and statements, and to the best of my knowledge and belief, 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

Paid Preparer Use Only
Print/Type preparer’s name
Preparer’s signature
Date
Check if self-employed
PTIN

Firm’s name
Firm’s EIN
Firm’s address
Phone no.

BAA For Paperwork Reduction Act Notice, see the separate instructions.

Form 1041 (2016)
### Schedule A  charitable deduction

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>Line</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Amounts paid or permanently set aside for charitable purposes from gross income. See instructions.</td>
<td>1</td>
</tr>
<tr>
<td>2</td>
<td>Tax-exempt income allocable to charitable contributions. See instructions</td>
<td>2</td>
</tr>
<tr>
<td>3</td>
<td>Subtract line 2 from line 1</td>
<td>3</td>
</tr>
<tr>
<td>4</td>
<td>Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes.</td>
<td>4</td>
</tr>
<tr>
<td>5</td>
<td>Add lines 3 and 4</td>
<td>5</td>
</tr>
<tr>
<td>6</td>
<td>Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable purposes.</td>
<td>6</td>
</tr>
<tr>
<td>7</td>
<td>Charitable deduction. Subtract line 6 from line 5. Enter here and on page 1, line 1</td>
<td>7</td>
</tr>
</tbody>
</table>

### Schedule B income distribution deduction

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>Line</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Adjusted total income. See instructions</td>
<td>1</td>
</tr>
<tr>
<td>2</td>
<td>Adjusted tax-exempt interest</td>
<td>2</td>
</tr>
<tr>
<td>3</td>
<td>Total net gain from Schedule D (Form 1041), line 19, column (1). See instructions</td>
<td>3</td>
</tr>
<tr>
<td>4</td>
<td>Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion)</td>
<td>4</td>
</tr>
<tr>
<td>5</td>
<td>Capital gains for the tax year included on Schedule A, line 1. See instructions</td>
<td>5</td>
</tr>
<tr>
<td>6</td>
<td>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.</td>
<td>6</td>
</tr>
<tr>
<td>7</td>
<td>Distributable net income. Combine lines 1 through 6. If zero or less, enter -0-</td>
<td>7</td>
</tr>
</tbody>
</table>

#### If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law.

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>Line</th>
</tr>
</thead>
<tbody>
<tr>
<td>8</td>
<td></td>
<td>8</td>
</tr>
</tbody>
</table>

### Schedule G tax computation (see instructions)

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>Line</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Tax: a. Tax on taxable income. See instructions</td>
<td>1a</td>
</tr>
<tr>
<td></td>
<td>b. Tax on lump-sum distributions. Attach Form 4972.</td>
<td>1b</td>
</tr>
<tr>
<td></td>
<td>c. Alternative minimum tax (from Schedule I (Form 1041), line 56).</td>
<td>1c</td>
</tr>
<tr>
<td></td>
<td>d. Total. Add lines 1a through 1c.</td>
<td>1d</td>
</tr>
<tr>
<td>2</td>
<td>a. Foreign tax credit. Attach Form 1116.</td>
<td>2a</td>
</tr>
<tr>
<td></td>
<td>b. General business credit. Attach Form 3800.</td>
<td>2b</td>
</tr>
<tr>
<td></td>
<td>c. Credit for prior year minimum tax. Attach Form 8801.</td>
<td>2c</td>
</tr>
<tr>
<td></td>
<td>d. Bond credits. Attach Form 8912.</td>
<td>2d</td>
</tr>
<tr>
<td>3</td>
<td>e. Total credits. Add lines 2a through 2d</td>
<td>2e</td>
</tr>
<tr>
<td>4</td>
<td>Subtract line 2e from line 1d. If zero or less, enter -0-.</td>
<td>3</td>
</tr>
<tr>
<td>5</td>
<td>Net investment income tax from Form 8960, line 21.</td>
<td>4</td>
</tr>
<tr>
<td>6</td>
<td>Recapture taxes. Check if from: Form 4255 Form 8611.</td>
<td>5</td>
</tr>
<tr>
<td>7</td>
<td>Household employment taxes. Attach Schedule H (Form 1040).</td>
<td>6</td>
</tr>
<tr>
<td>8</td>
<td>Total tax. Add lines 3 through 6. Enter here and on page 1, line 23</td>
<td>7</td>
</tr>
</tbody>
</table>

### Other information

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>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.</td>
<td>$</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>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?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>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.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>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.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If 'Yes,' see the instructions for required attachment.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>If this is an estate or a complex trust making the section 663(b) election, check here. See instructions.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here. See instructions.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>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.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Are any present or future trust beneficiaries skip persons? See instructions.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Was the trust as specified domestic entity required to file Form 8938 for the tax year (see the instructions for Form 8938)?</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### 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 |

### Part III: Beneficiary’s Share of Current Year Income, Deductions, Credits, and Other Items

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

*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.

[ ] Domestic beneficiary  [ ] Foreign beneficiary

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For Paperwork Reduction Act Notice, see the instructions for Form 1041.
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.

1. Interest income
   - Form 1040, line 8a

2a. Ordinary dividends
    - Form 1040, line 9a

2b. Qualified dividends
    - Form 1040, line 9b

3. Net short-term capital gain
    - Schedule D, line 5

4a. Net long-term capital gain
    - Schedule D, line 12

4b. 28% rate gain
    - 28% Rate Gain Worksheet, line 4

4c. Unrecaptured section 1250 gain
    - Unrecaptured Section 1250 Gain Worksheet, line 11

5. Other portfolio and nonbusiness income
    - Schedule E, line 33, column (f)

6. Ordinary business income
    - Schedule E, line 33, column (d) or (f)

7. Net rental real estate income
    - Schedule E, line 33, column (d) or (f)

8. Other rental income
    - Schedule E, line 33, column (d) or (f)

9. Directly apportioned deductions
   - Code
     - A. Depreciation
     - B. Depletion
     - C. Amortization

10. Estate tax deduction
    - Schedule A, line 28

11. Final year deductions
    - A. Excess deductions
    - B. Short-term capital loss carryover
    - C. Long-term capital loss carryover
    - D. Net operating loss carryover → regular tax
    - E. Net operating loss carryover → minimum tax

12. Alternative minimum tax (AMT) items
    - A. Adjustment for minimum tax purposes
    - B. AMT adjustment attributable to qualified dividends
    - C. AMT adjustment attributable to net short-term capital gain
    - D. AMT adjustment attributable to net long-term capital gain
    - E. AMT adjustment attributable to unrecaptured section 1250 gain
    - F. AMT adjustment attributable to 28% rate gain
    - G. Accelerated depreciation
    - H. Depletion
    - I. Amortization
    - J. Exclusion items

13. Credits and credit recapture
    - Code
      - A. Credit for estimated taxes
      - B. Credit for backup withholding
      - C. Low-income housing credit
      - D. Rehabilitation credit and energy credit
      - E. Other qualifying investment credit
      - F. Work opportunity credit
      - G. Credit for small employer health insurance premiums
      - H. Biofuel producer credit
      - I. Credit for increasing research activities
      - J. Renewable electricity, refined coal, and Indian coal production credit
      - K. Empowerment zone employment credit
      - L. Indian employment credit
      - M. Orphan drug credit
      - N. Credit for employer-provided child care and facilities
      - O. Biodiesel and renewable diesel fuels credit
      - P. Credit to holders of tax credit bonds
      - Q. Credit for employer differential wage payments
      - R. Recapture of credits

14. Other information
    - A. Tax-exempt interest
    - B. Foreign taxes
    - C. Qualified production activities income
      - Form 8803, line 7, col. (b)
      - (also see the beneficiary’s instructions)
    - D. Form W-2 wages
    - E. Net investment income
      - Form 4952, line 4a
    - F. Gross farm and fishing income
      - Schedule E, line 17
    - G. Foreign trading gross receipts
      - IRC 942(a)
      - See the Instructions for Form 8873
    - H. Adjustment for section 1411 net investment income or deductions
      - Form 8860, line 7 (also see the beneficiary’s instructions)
    - I. Other information
      - See the beneficiary’s instructions

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.