



# Schedule IDD Income Distribution Deduction

Name of estate or trust

Estate or trust employer identification number

## Part 1. Income Distribution Deduction — Part B Income

<b>1</b> Total Part B 5.25% income. From line 9 of Form 2 . . . . .	<b>1</b>	
<b>2</b> Enter the amount of total Part B 5.25% income included in line 1 required to be distributed currently . . . . .	<b>2</b>	
<b>3</b> Enter any other amounts included in line 1 paid, credited or otherwise required to be distributed . . . . .	<b>3</b>	
<b>4</b> Total distributions. Add lines 2 and 3. . . . .	<b>4</b>	
<b>5</b> Income distribution deduction. Enter the smaller of line 1 or line 4 here and on line 10 of Form 2 . . . . .	<b>5</b>	

## Part 2. Income Distribution Deduction — Part A Interest and Dividend Income

<b>6</b> Total Part A 5.25% interest and dividend income. From line 16 of Form 2 . . . . .	<b>6</b>	
<b>7</b> Enter the amount of total Part A 5.25% interest and dividend income included in line 6 required to be distributed currently . . . . .	<b>7</b>	
<b>8</b> Enter any other amounts included in line 6 paid, credited or otherwise required to be distributed . . . . .	<b>8</b>	
<b>9</b> Total distribution. Add lines 7 and 8. . . . .	<b>9</b>	
<b>10</b> Income distribution deduction. Enter the smaller of line 6 or line 9 here and on line 17 of Form 2 . . . . .	<b>10</b>	

## Part 3. Income Distribution Deduction — Part A 12% Capital Gains

<b>11</b> Total Part A 12% capital gains. From line 25 of Form 2 . . . . .	<b>11</b>	
<b>12</b> Enter the amount of total Part A 12% capital gains included in line 11 required to be distributed currently. . . . .	<b>12</b>	
<b>13</b> Enter any other amounts included in line 11 paid, credited, or otherwise required to be distributed. . . . .	<b>13</b>	
<b>14</b> Total distribution. Add lines 12 and 13 . . . . .	<b>14</b>	
<b>15</b> Income distribution deduction. Enter the smaller of line 11 or line 14 here and on line 26 of Form 2 . . . . .	<b>15</b>	

## Part 4. Income Distribution Deduction — Part C 5.25% Capital Gains

<b>16</b> Total Part C 5.25% long-term capital gains. From line 33 of Form 2 . . . . .	<b>16</b>	
<b>17</b> Enter the amount of total Part C 5.25% long-term capital gains included in line 16 required to be distributed currently . . . . .	<b>17</b>	
<b>18</b> Enter any other amounts included in line 16 paid, credited, or otherwise required to be distributed. . . . .	<b>18</b>	
<b>19</b> Total distributions. Add lines 17 and 18 . . . . .	<b>19</b>	
<b>20</b> Income distribution deduction. Enter the smaller of line 16 or line 19 here and on line 34 of Form 2 . . . . .	<b>20</b>	