## Department of the Treasury—Internal Revenue Service U.S. Income Tax Return for Estates and Trusts 2014 OMB No. 1545-0092

	► Info	ormation about Fo	orm 1041 and its separate i	instructions is at www.irs.gov/form104	11.					
A Check all that apply:			For calendar year 2014 or f	fiscal year beginning	, 2014, and	ending	1	, 20	0	
	Decede	ent's estate	Name of estate or trust (If a gra	antor type trust, see the instructions.)		CE	mployer i	identification num	ber	
	Simple :	trust								
	Comple	ex trust	Name and title of fiduciary			<b>D</b> D	D Date entity created			
	Qualifie	d disability trust								
	SBT (S	S portion only)	Number, street, and room or suite no. (If a P.O. box, see the instructions.)					t charitable and spl		
Grantor type trust						interest trusts, check applicable box(es), see instructions.				
	Bankrup	ptcy estate-Ch. 7				Described in sec. 4947(a)(1). Check here				
	Bankrup	ptcy estate-Ch. 11	City or town, state or province, country, and ZIP or foreign postal code			if not	if not a private foundation ▶ □			
Pooled income fund							Described in sec. 4947(a)(2)			
B Number of Schedules K-			F Check Initial return Final return Amended return			<u> </u>	Net operating loss carryback			
attached (see instructions) ▶			applicable boxes: Change in trust's name Change in fiduciary Change in fiduciary's name				Change in fiduciary's address			
G C	heck h	ere if the estate or fili	ing trust made a section 645 elec				-			
	1	Interest incom					1			
	2a						2a			
Income	b									
	3	Business income or (loss). Attach Schedule C or C-EZ (Form 1040)							•	
	4	Capital gain or (loss). Attach Schedule D (Form 1041)								
		Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 104)								
	5									
	6	Farm income or (loss). Attach Schedule F (Form 1040)							_	
	7	Ordinary gain or (loss). Attach Form 4797							_	
	8		List type and amount				. 8		_	
	9			d 3 through 8		. •				
	10	Interest. Chec	k if Form 4952 is attached	d ▶ 📙			10			
	11						11 12			
	12	Fiduciary fees								
	13	Charitable dec	Charitable deduction (from Schedule A, line 7)							
<b>'</b> 0	14	Attorney, acco	ttorney, accountant, and return preparer fees							
ž	15a	Other deduction	r deductions <b>not</b> subject to the 2% floor (attach schedule)							
Deductions	b	Net operating	let operating loss deduction (see instructions)							
	С		Allowable miscellaneous itemized deductions subject to the 2% floor				15c			
	16		Add lines 10 through 15c							
	17	Adjusted total income or (loss). Subtract line 16 from line 9   17								
	18	Income distribution deduction (from Schedule B, line 15). Attach Schedules K-1 (Form 10								
	19		Estate tax deduction including certain generation-skipping taxes (attach computation) .							
	20	Exemption					19 20			
	21	Add lines 18 th					21			
Payments	22			line 17. If a loss, see instructions .	<u></u>	· •	_			
	23								_	
		<b>Total tax</b> (from Schedule G, line 7)							_	
	24	Estimated tax payments allocated to beneficiaries (from Form 1041-T)							_	
	b						24b 24c		_	
	c .		Subtract line 24b from line 24a							
	d	Tax paid with Form 7004 (see instructions)					24d		_	
	е						24e		_	
Tax and				; <b>g</b> Form 4136						
×	25	Total paymen	its. Add lines 24c through	n 24e, and 24h		. ▶	25			
Ta	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					28			
	29		e 28 to be: a Credited to		; b Refun					
٥.				mined this return, including accompanying sch					edge and	
Sig	J''	belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of w						May the IRS discuss t	thin rot	
He	re	<b>\</b>		<b>&gt;</b>			w	vith the preparer show	wn below	
	J		iary or officer representing fiducia	·	ciary if a financia	l institut	tion (s	see instr.)? Yes	No	
Pa	id	Print/Type prep	parer's name	Preparer's signature	Date		Check _	] if PTIN		
	epar	er				,	self-emplo	yed		
	e Or		<b>•</b>			Firm's I	Firm's EIN ▶			
	J J1	Firm's address	· · · · · · · · · · · · · · · · · · ·			Phone		· · · · · · · · · · · · · · · · · · ·		

Form 1041 (2014) Page 2 Schedule A Charitable Deduction. Do not complete for a simple trust or a pooled income fund. Amounts paid or permanently set aside for charitable purposes from gross income (see instructions) . 1 2 2 Tax-exempt income allocable to charitable contributions (see instructions) . . . . . . . . . . . . 3 3 4 4 Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes 5 5 6 6 Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable purposes (see instructions) . 7 Charitable deduction. Subtract line 6 from line 5. Enter here and on page 1, line 13 . . . . . 7 Schedule B **Income Distribution Deduction** 1 2 2 3 Total net gain from Schedule D (Form 1041), line 19, column (1) (see instructions) . . . . 3 4 Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion) . . . . 4 5 Capital gains for the tax year included on Schedule A, line 1 (see instructions) . . . . . 5 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 . 6 7 **Distributable net income.** Combine lines 1 through 6. If zero or less, enter -0- . . . . . . . . . 7 8 If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law . | 8 9 9 10 10 11 Total distributions. Add lines 9 and 10. If greater than line 8, see instructions . . . . . . 11 12 12 Tentative income distribution deduction. Subtract line 12 from line 11 . . . . . . . . . . . . 13 13 14 Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-14 15 Income distribution deduction. Enter the smaller of line 13 or line 14 here and on page 1, line 18 15 Tax Computation (see instructions) Tax: a Tax on taxable income (see instructions) . . . . . . . 1a **b** Tax on lump-sum distributions. Attach Form 4972 . . . . 1b c Alternative minimum tax (from Schedule I (Form 1041), line 56) 1c d Total. Add lines 1a through 1c . . . . . . . . . . . . 1d Foreign tax credit. Attach Form 1116 . . . . . . . . . . . . . . . . General business credit. Attach Form 3800 . . . . . . . . . 2b Credit for prior year minimum tax. Attach Form 8801 . . . . . 2c Total credits. Add lines 2a through 2d . . . . . . . . . . . . . . . 2e 3 3 Subtract line 2e from line 1d. If zero or less, enter -0- . . . . . . Net investment income tax from Form 8960, line 21 . . . . . . . . . . 4 4 5 Recapture taxes. Check if from: Form 4255 Form 8611 . . . . . 5 6 Household employment taxes. Attach Schedule H (Form 1040) . . . . . . . . . . . . 6 7 Total tax. Add lines 3 through 6. Enter here and on page 1, line 23 . . . . . . . . . . . . . Other Information Yes No Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses. 1 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 At any time during calendar year 2014, did the estate or trust have an interest in or a signature or other authority 3 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 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 . . . . . . . . . . . . . . . . Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see 5 If this is an estate or a complex trust making the section 663(b) election, check here (see instructions) . . . ▶ 6 7 To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see instructions) . . .  $\blacktriangleright$ 

8