SCHEDULE J (Form 1041)	Accumulation Distribution for Certain Complex Trusts	OMB No. 1545-0092
Department of the Treasury Internal Revenue Service	▶ Attach to Form 1041. ▶ Information about Schedule J (Form 1041) and its separate instructions is at *www.irs.gov/form1041.*	20**15**

Name of trust	Employer identification number

Part I — Accumulation Distribution in 2015

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 2015 (from Form 1041, Schedule B, line 10)	**1**
2	Distributable net income for 2015 (from Form 1041, Schedule B, line 7)	**2**
3	Income required to be distributed currently for 2015 (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 2015. 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)		**(a)** This beneficiary's share of line 13	**(b)** This beneficiary's share of line 14	**(c)** This beneficiary's share of line 16
City, state, and ZIP code				
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			

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