TAXABLE YEAR

Tax on Accumulation Distribution of Trusts

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2018	Distributio	n oi irusis					5870	A
	eficiary's tax return.							
Name(s) as show	n on your tax return				SSN or	ITIN		
Name of trust					FEIN			
Address of trust (r	number and street, apt., suite,	PO box, or PMB no.)						-
City					State Zip code	е		
							T	
Beneficiary's date	of birth (mm/dd/yyyy)	/ /		Enter number of trusts f	rom which you recei	ved		
	M	onth Day	Year	accumulation distributio	ns in this taxable yea	ar		
Part I Tax o	n Accumulation Distributio	n under Internal Revenu	e Code Se	ection 667				
Fait I lax o	ii Accumulation Distributio	ii anaci internai nevenu	c oouc o	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
Section A —	- Average Income and Dete	ermination of Computatio	on Years					
	current distribution that is co			ble years from Schedule	J (541),			
line 30, colu	ımn (a)					1		00
2 Distributions	s of income accumulated be	efore you were born or rea	ached age	21		2		00
	e 2 from line 1							00
•	sed on the trust on amounts		. ,					00
	ne 3 and line 4							00
	interest included on line 5 f							00
7 Tavahla nart	of line 5. Subtract line 6 fro	ım line 5				7		00
•								
8 Number of t	rust's earlier taxable years i	n which amounts on line	7 are cons	sidered distributed				
8 Number of t9 Average ann	rust's earlier taxable years in nual amount considered dist	n which amounts on line ributed. Divide line 3 by li	7 are consine 8	sidered distributed		00		
8 Number of t9 Average ann10 Multiply line	rust's earlier taxable years in ual amount considered dist 9 by 25% (.25)	n which amounts on line ributed. Divide line 3 by li	7 are consine 8	sidered distributed 9		00		
8 Number of t9 Average ann10 Multiply line11 Number of t	rust's earlier taxable years in nual amount considered dist e 9 by 25% (.25)	n which amounts on line ributed. Divide line 3 by li o be taken into account. S	7 are consine 8	sidered distributed 9 10 ctions		00 00 11		000
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Part II Tax on Distributions of previously untaxed trust income under Revenue and Taxation Code Section 17745 (b) and (d):

- If the income was accumulated over a period of five taxable years or more, complete Section A.
- If the income was accumulated over a period of less than five taxable years, complete Section B.

Se	ction A — See instructions.								
	Income accumulated over five taxable years or more					. 1			00
2	Divide line 1 by six. Enter here and on Schedules CA (540), Part I, line 21f, of	colum	n C,						
	or CA (540NR), Part II, line 21f, column C		<u> </u>			. 2			00
			(a)	(b)	(c)		(d)	(e)	
			2017	2016	2015		2014	201	3
3	Were you a resident or part-year resident? Check "Yes" or "No" for each year	3	☐ Yes	☐ Yes	☐ Yes		Yes	☐ Yes	
	(Answer "No" for nonresident years.)		□ No	□ No	□ No		No	□ No	
4	Enter your taxable income before this distribution for the five immediately								
	preceding years. See instructions	4							
5	Enter the amount from line 2 in col. (a) through col. (e) if the distribution								
	is ordinary income. For a capital gain distribution, see instructions	5							
6	Recomputed taxable income. Add line 4 and line 5	6							
7	Tax on amounts on line 6	7							
8	Tax before credits on line 4 income	8							
9	Additional tax before credits. Subtract line 8 from line 7	9							
10	Tax credit adjustment. Attach schedule	10							
	Subtract line 10 from line 9. See instructions	11							
12	Alternative minimum tax adjustments	12							
	Add line 11 and line 12.	13							
	Add line 13, column (a) through column (e) for all taxable years that you ch	ecked	"Yes" on line	3. Enter here an	id on				
	Form 540, line 34; Long Form 540NR, line 41; or Form 541, line 21b. See in	nstruct	tions			. 14			00
	a Enter the number of years the trust accumulated the amount on line 1 b Distribution year	 , colur	2b mn C,						
	or Schedule CA (540NR), Part II, line 21f, column C					. 4			00
			(a)	(b)		(c)		(d)	
			2017	2016	; ;	2015		2014	
5	Were you a resident or part-year resident? Check "Yes" or "No" for each year.	5	☐ Yes	☐ Yes			1	☐ Yes	
ŭ	(Answer "No" for nonresident years.)	•	□ No	□ No				⊒ No	
6	Enter your taxable income before this distribution for the number of					10			
·	preceding years entered on line 2a. See instructions	6							
7	Enter the amount from line 4 in col. (a) through col. (d). See instructions	7							
	Recomputed taxable income. Add line 6 and line 7	8							
	Tax on amounts on line 8	9							
	Tax before credits on line 6 income	10							
	Additional tax before credits. Subtract line 10 from line 9	11							
	Tax credit adjustment. Attach schedule	12							
	Subtract line 12 from line 11. See instructions	13							
	Alternative minimum tax adjustments	14							
	Add line 13 and line 14	15							
	Add line 15, column (a) through column (d) for all taxable years that you ch		l "Yes" on line	5. Enter here an	nd on				
	Form 540, line 34; Long Form 540NR, line 41; or Form 541, line 21b. See in					16			00

Part III Mental Health Services Tax under Revenue and Taxation Code Section 17043:

- If the income was accumulated over a period of five taxable years or more, complete Section A.
- If the income was accumulated over a period of less than five taxable years, complete Section B.

List the tax year where you selected "Yes" to Part II, Section A, line 3.		(a) Year	(b) Year	(c) Year	Yea	(d) ır	(e) Year	
1 Enter the recomputed taxable income from Part II, Section A, line 6	1							
2 Subtract 1,000,000 from line 1. If zero or less, enter -0	2							
3 Multiply line 2 by 1%	3							
4 Mental Health Services Tax paid on taxable income before distribution	4							
5 Subtract line 4 from line 3	5							
6 Add line 5, columns (a) through (e). Enter here and on Form 540, line 62; Lo	ng Fo	orm 540NR, line	e 72; or					
Form 541, line 27. See instructions					6			00

Section B — See instructions

List the tax year where you selected "Yes" to Part II, Section B, line 5.		(a)	(b)	(c)	(d)
Election tax year whore you esteem for to fart if, esteem B, into e.		Year	Year	Year	_ Year
1 Enter the recomputed taxable income from Part II, Section B, line 8	1				
2 Subtract 1,000,000 from line 1. If zero or less enter -0	2				
3 Multiply line 2 by 1%	3				
4 Mental Health Services Tax paid on taxable income before distribution	4				
5 Subtract line 4 from line 3	5				
6 Add line 5, columns (a) through (d). Enter here and on Form 540, line 62; Long Form 540Nf	R, line	e 72; or			
Form 541, line 27. See instructions				6	(

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