TAXABLE YEAR

Tax on Accumulation Distribution of Trusts

5870Δ	
JUIVA	

Attach to bene		n of Trusts						5870A	١
	eficiary's tax return.								
Name(s) as shown	n on your tax return					SSN or ITIN			
Name of trust FEIN									
Address of trust (no	umber and street, apt., suite,	PO box, or PMB no.)							
City					State	ZIP code			
City					State	ZIF code			
Beneficiary's date o	of birth (mm/dd/yyyy)	onth Day	Year	Enter number of trusts accumulation distribut					
Part I Tax on	n Accumulation Distribution	n under Internal Revenu	e Code So	ection 667.					
	Average Income and Dete			ble years from Schedul	e J (541),				
,	mn (a)						1		00
	of income accumulated be	•	-				2		00
	2 from line 1						3		00
	ed on the trust on amounts						4		00
	e 3 and line 4						5		00
•	nterest included on line 5 for	, ,		` '			7		00
•	of line 5. Subtract line 6 fro						8		00
	rust's earlier taxable years in						0		
	ual amount considered dist		ino Q	0		00			
-		•				00	-		
10 Multiply line 9	9 by 25% (.25)			10		00	11		
10 Multiply line 9	9 by 25% (.25) ust's earlier taxable years to	o be taken into account.	 See instru			00	11 12		00
Multiply line 9Number of troAverage amo	9 by 25% (.25)	o be taken into account. ivide line 7 by line 11. En	 See instru ter here a	ctionsnd in each column on li	ne 15 belo	00	11 12		00
Multiply line 9Number of troAverage amo	9 by 25% (.25) ust's earlier taxable years to	o be taken into account. ivide line 7 by line 11. En	 See instru ter here a	ctionsnd in each column on li	ne 15 belo	00		2014	00
10 Multiply line 9 11 Number of tro 12 Average amo 13 Enter your tax	9 by 25% (.25)	o be taken into account. ivide line 7 by line 11. En istribution for the five im	 See instru ter here a	ctionsnd in each column on li	ne 15 belo	00 w		2014	00
10 Multiply line 9 11 Number of tro 12 Average amo 13 Enter your tax	9 by 25% (.25)	o be taken into account. Sivide line 7 by line 11. En istribution for the five imi	 See instru ter here a	ctionsnd in each column on li	ne 15 belo	00 w		2014	00
10 Multiply line 9 11 Number of tro 12 Average amo 13 Enter your tax	9 by 25% (.25)	o be taken into account. Sivide line 7 by line 11. En istribution for the five imi	 See instru ter here a	ctions	ne 15 belo	00 w			00
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Nultiply line 9 11 Number of tri 12 Average amo 13 Enter your tax Section B — 14 Enter the amo highest and lo 15 Enter amount 16 Recomputed	9 by 25% (.25)	o be taken into account. Sivide line 7 by line 11. En stribution for the five impact of t	See instru ter here a mediately	ctions	ne 15 belo	00 w		(c)	
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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.					_			
1	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 8f, co	olumn	C,						
	or CA (540NR), Part II, line 8f, column C						2		00
			(a)	(b)	(c)		(d)	(e)
			2018	2017	2016	;	2015	5 20)14
3	Were you a resident or part-year resident? Check "Yes" or "No" for each year	3	Yes	Yes	Yes		Yes	П	es
	(Answer "No" for nonresident years.)		☐ No	│	☐ No	l i	No	<u> </u>	0
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							
	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							
	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	d on				
	Form 540, line 34; Form 540NR, line 41; or Form 541, line 21b. See instruct					-	4		00
	 a Enter the number of years the trust accumulated the amount on line 1 b Distribution year	 colum	2b				3 4		00
	or concedite on (o-cont), i are ii, iiile oi, coluinii c				· · · · · · · · · · · · · · · · · · ·		<u> </u>		00
			(a)	(b)		(c)		(d)	
			2018	2017		201		201	5
5	Were you a resident or part-year resident? Check "Yes" or "No" for each year.	5	Yes	Yes		☐ Yes		Yes	
	(Answer "No" for nonresident years.)		☐ No	∏ No		⊟ No		∏ No	
6	Enter your taxable income before this distribution for the number of					_			
	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							
8	Recomputed taxable income. Add line 6 and line 7	8							
9	Tax on amounts on line 8	9							
10	Tax before credits on line 6 income	10							
11	Additional tax before credits. Subtract line 10 from line 9	11							
12	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							
16	Add line 15, column (a) through column (d) for all taxable years that you ch								
	Form 540, line 34; Form 540NR, line 41; or Form 541, line 21b. See instruct	tions.				1	6		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.

Section A — See instructions

List the tax year where you selected "Yes" to Part II, Section A, line 3.		(a) Year	(b) Year	(c) Year	Yea	(d) r	(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; Fo	rm 5	40NR, line 72; c	r					
Form 541, line 27. See instructions					6			00

Section B — See instructions.

Section B — See instructions.					T
List the tax year where you selected "Yes" to Part II, Section B, line 5.		(a)	(b)	(c)	(d)
		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; Form 540NR, line	e 72; d	or			
Form 541, line 27. See instructions				6	00

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