

2023**Tax on Accumulation
Distribution of Trusts****5870A****Attach to beneficiary's tax return.**

Name(s) as shown on your tax return	SSN or ITIN	
Name of trust	FEIN	
Address of trust (number and street, apt., suite, PO box, or PMB no.)		
City	State	ZIP code
Enter number of trusts from which you received accumulation distributions in this taxable year. _____		

Part I Tax on Accumulation Distribution under Internal Revenue Code Section 667.**Section A — Average Income and Determination of Computation Years**

1 Amount of current distribution that is considered distributed in earlier taxable years from Schedule J (541), line 30, column (a)	1		00		
2 Taxes imposed on the trust on amounts from line 1 from Schedule J (541), line 30, column (b)	2		00		
3 Total. Add line 1 and line 2	3		00		
4 Tax-exempt interest included on line 3 from Schedule J (541), line 30, column (c)	4		00		
5 Taxable part of line 3. Subtract line 4 from line 3	5		00		
6 Number of trust's earlier taxable years in which amounts on line 5 are considered distributed	6				
7 Average annual amount considered distributed. Divide line 1 by line 6	7		00		
8 Multiply line 7 by 25% (.25)	8		00		
9 Number of trust's earlier taxable years to be taken into account. See instructions	9				
10 Average amount for recomputing tax. Divide line 5 by line 9. Enter here and in each column on line 13 below.	10		00		
11 Enter your taxable income before this distribution for the five immediately preceding taxable years:					
	2022	2021	2020	2019	2018
11					

Section B — Tax Attributable to the Accumulation Distribution

	(a) Year _____	(b) Year _____	(c) Year _____	
12 Enter the amounts and the years from line 11, eliminating the highest and lowest taxable income years	12			
13 Enter amount from line 10 in each column	13			
14 Recomputed taxable income. Add line 12 and line 13	14			
15 Tax on amounts on line 14	15			
16 Tax before credits on line 12 income	16			
17 Additional tax before credits. Subtract line 16 from line 15	17			
18 Tax credit adjustment. Attach schedule	18			
19 See instructions	19			
20 Alternative minimum tax adjustments	20			
21 Combine line 19 and line 20	21			
22 Add column (a), column (b), and column (c) of line 21	22			00
23 Divide the amount on line 22 by 3	23			00
24 Multiply the amount on line 23 by the number of taxable years on line 9.	24			00
25 Enter the amount from line 2	25			00
26 Partial tax attributable to the accumulation distribution. Subtract line 25 from line 24. If zero or less, enter -0-. See instructions	26			00

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.

Section 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, Section B, line 8z, column C, or CA (540NR), Part II, Section B, line 8z, column C.	2		00		
		(a) 2022	(b) 2021	(c) 2020	(d) 2019	(e) 2018
3	Were you a resident or part-year resident? Check "Yes" or "No" for each year (Answer "No" for nonresident years.)	3	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ 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				
11	Subtract line 10 from line 9. See instructions.	11				
12	Alternative minimum tax adjustments	12				
13	Add line 11 and line 12.	13				
14	Add line 13, column (a) through column (e) for all taxable years that you checked "Yes" on line 3. Enter here and on Form 540, line 34; Form 540NR, line 41; or Form 541, line 21b. See instructions.	14				00

Section B — See instructions.

1	Income accumulated less than five taxable years.	1		00	
2	Averaging factor:				
	a Enter the number of years the trust accumulated the amount on line 1	2a			
	b Distribution year	2b	1		
3	Add line 2a and line 2b.	3			
4	Divide line 1 by line 3. Enter here and on Schedule CA (540), Part I, Section B, line 8z, column C, or Schedule CA (540NR), Part II, Section B, line 8z, column C.	4		00	
		(a) 2022	(b) 2021	(c) 2020	(d) 2019
5	Were you a resident or part-year resident? Check "Yes" or "No" for each year. (Answer "No" for nonresident years.)	5	☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ 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			
13	Subtract line 12 from line 11. See instructions	13			
14	Alternative minimum tax adjustments	14			
15	Add line 13 and line 14.	15			
16	Add line 15, column (a) through column (d) for all taxable years that you checked "Yes" on line 5. Enter here and on Form 540, line 34; Form 540NR, line 41; or Form 541, line 21b. See instructions.	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.

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 _____	(d) Year _____	(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; Form 540NR, line 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) Year _____	(b) Year _____	(c) Year _____	(d) 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 72; or Form 541, line 27. See instructions	6			00