

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:		

	2024	2023	2022	2021	2020
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) 2024	(b) 2023	(c) 2022	(d) 2021	(e) 2020
3 Were you a resident or part-year resident? Check "Yes" or "No" for each year (Answer "No" for nonresident years.)	<input type="checkbox"/> Yes <input type="checkbox"/> No				
4					
5					
6					
7					
8					
9					
10					
11					
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) 2024	(b) 2023	(c) 2022	(d) 2021
5 Were you a resident or part-year resident? Check "Yes" or "No" for each year (Answer "No" for nonresident years.)	<input type="checkbox"/> Yes <input type="checkbox"/> No			
6				
7				
8				
9				
10				
11				
12				
13				
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 Behavioral Health Services Tax (previously Mental Health Services Tax) 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.

- 1 Enter the recomputed taxable income from Part II, Section A, line 6
- 2 Subtract 1,000,000 from line 1. If zero or less, enter -0-
- 3 Multiply line 2 by 1%
- 4 Behavioral Health Services Tax paid on taxable income before distribution
- 5 Subtract line 4 from line 3
- 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

	(a) Year _____	(b) Year _____	(c) Year _____	(d) Year _____	(e) Year _____
1					
2					
3					
4					
5					
6					00

Section B — See instructions.

List the tax year where you selected "Yes" to Part II, Section B, line 5.

- 1 Enter the recomputed taxable income from Part II, Section B, line 8
- 2 Subtract 1,000,000 from line 1. If zero or less enter -0-
- 3 Multiply line 2 by 1%
- 4 Behavioral Health Services Tax paid on taxable income before distribution
- 5 Subtract line 4 from line 3
- 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

	(a) Year _____	(b) Year _____	(c) Year _____	(d) Year _____
1				
2				
3				
4				
5				
6				00