**1041** Department of the Treasury-Internal Revenue Service U.S. Income Tax Return for Estates and Trusts

OMB No. 1545-0092

2014

▶ Information about Form 1041 and its separate instructions is at www.irs.gov/form1041.

A Check all that apply:		at apply:	For calendar year 2014 or fiscal year beginning , 2014, and ending						ending	, 20						
	Decedent's estate		Name of estate or trust (If a grantor type trust, see the instructions.)						C Em	ployer	identifica	tion numb	er			
	Simple	e trust														
Complex trust				Name and title of fiduciary D D								created				
Qualified disability trust				Number, street, and room or suite no. (If a P.O. box, see the instructions.)						E Nor	exemp	t charitabl	le and split-	-		
ESBT (S portion only)										interest trusts, check applicable						
Grantor type trust										box(es), see instructions.						
Bankruptcy estate-Ch. 7											Described in sec. 4947(a)(1). Check here					
Bankruptcy estate-Ch. 11				City or town, state or province, country, and ZIP or foreign postal code							if not a private foundation►					
_			me fund									Described in sec. 4947(a)(2)				
		er of S ed (se	Schedules K-1 e	F Check applicable	Initial return	L	Final return	Amended retu	rn	Net operating loss carryback						
i	nstruc	ctions)	►	boxes:	Change in trus		Change in fiduciary		iciary's name	Change in fiduciary's address						
G	heck	here if	f the estate or fili	ng trust made a	a section 645 el	ection	🕨	Trust TIN								
	1	In	iterest incom	е							1					
	2	a To	otal ordinary	dividends .							2a					
	1	b Q	ualified divide	nds allocable to: (1) Beneficiaries (2) Estate or trust												
ወ	3	В	usiness incor	ne or (loss).	Attach Sch		or C-EZ (Form 1				3					
Income	4	С	apital gain or	(loss). Atta	ch Schedule	D (Form	n 1041)				4			-		
ວິ	5			r (loss). Attach Schedule D (Form 1041)							5			+		
<u>_</u>	6			e or (loss). Attach Schedule F (Form 1040)							6			+		
	7			· · ·		•					7			+		
	8		ther income.								8			+		
	9					d 3 thro	ugh 8			•	9			+		
	10		terest. Check								10			+		
	11		axes							• •	11			+		
										• •	12			+		
	12									• •				+		
	13									• •	13			+		
S	14									• •	14			+		
Deductions	15			-		,	attach schedule	,		• •	15a			<u> </u>		
G				loss deduction (see instructions)						15b			──			
p	•				temized ded	uctions s	subject to the 2	% floor			15c			<u> </u>		
Å	16		dd lines 10 th							16						
_	17	A	Adjusted total income or (loss). Subtract line 16 from line 9 <b>17</b> Income distribution deduction (from Schedule B, line 15). Attach Schedules K-1 (Form 1041)													
	18	In									18					
	19	E	state tax ded	uction inclu	ding certain	generati	on-skipping tax	es (attach com	putation) .		19					
	20	E	xemption .								20					
	21	A	dd lines 18 th	rough 20							21					
	22	Та	axable incom	e. Subtract line 21 from line 17. If a loss, see instructions							22					
	23	Т	otal tax (from	NSchedule G, line 7)							23					
	24	P	ayments: a 2	2014 estima	ted tax payn	nents an	d amount appli	ed from 2013 re	eturn		24a					
ts	1	b Es	stimated tax	payments a	llocated to b	eneficia	ries (from Form	1041-T)			24b					
Tax and Payments				4b from line 24a							24c			1		
				Form 7004 (see instructions)							24d			<u> </u>		
			Federal income tax withheld. If any is from Form(s) 1099, check 🕨 🗌								24e			+		
			Other payments: <b>f</b> Form 2439; <b>g</b> Form 4136; <b>T</b> of the payments: <b>f</b> Form 2439; <b>T</b> of the payments and the payments are straight as the payment of the								24h			+		
ar	25		<b>Total payments.</b> Add lines 24c through 24e, and 24h								25			+-		
Тах	26		Estimated tax penalty (see instructions)								26			+		
	27	<b>Tax due.</b> If line 25 is smaller than the total of lines 23 and 26, enter amount owed								27			+			
	28										28			+		
	29				-		stimated tax		-		29			+		
	23								; b Refund lules and statem			best of r	ny knowler	dge and		
Si	gn			erjury, I declare that I have examined this return, including accompanying schedules and statements, a ct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which prep												
	ere										May the IRS discuss this return					
п	e e		gnature of fiducia	any or officer re-	presenting fidur	iany	Date	FIN of fiduai	ary if a financial	inetitutio		vith the pre see instr.)?	eparer shown	n below		
		, 31	Print/Type prep	-	presenting hour		r's signature		Date					<u> </u>		
Pa	id		I much the blet	מוכו שוומווופ		Fiepaier	s signature		Dale		ieck	] IT	N			
Prepa		rer							I		lf-emplo	byed				
Us	e O	Dnly Firm's name Firm'						Firm's Ell	i's EIN ►							
			Firm's address  Phone no.													
For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11370H												Form <b>1041</b> (2014)				

Form 10	041 (2014)			F	Page <b>2</b>				
Sch	edule A Charitable Deduction. Do not complete for a simple trust or a pooled income	fund.							
1	Amounts paid or permanently set aside for charitable purposes from gross income (see instructions) .	1							
2	Tax-exempt income allocable to charitable contributions (see instructions)	2							
3	Subtract line 2 from line 1	3							
4	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes	4							
5	Add lines 3 and 4	5							
6	Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable purposes (see instructions).	6							
7	Charitable deduction. Subtract line 6 from line 5. Enter here and on page 1, line 13	7							
Sch	edule B Income Distribution Deduction	1							
1	Adjusted total income (see instructions)	1							
2	Adjusted tax-exempt interest	2							
3	Total net gain from Schedule D (Form 1041), line 19, column (1) (see instructions)	3							
4	Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion)	4							
5	Capital gains for the tax year included on Schedule A, line 1 (see instructions)	5							
6	Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss as a positive number .	6							
7	<b>Distributable net income.</b> Combine lines 1 through 6. If zero or less, enter -0	7							
8	If a complex trust, enter accounting income for the tax year as								
	determined under the governing instrument and applicable local law								
9	Income required to be distributed currently	9							
10	Other amounts paid, credited, or otherwise required to be distributed	10							
11	Total distributions. Add lines 9 and 10. If greater than line 8, see instructions	11							
12	Enter the amount of tax-exempt income included on line 11	12							
13	Tentative income distribution deduction. Subtract line 12 from line 11	13							
14	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-	14							
15	<b>Income distribution deduction.</b> Enter the smaller of line 13 or line 14 here and on page 1, line 18	15							
Sch	edule G Tax Computation (see instructions)	1.14			·				
_	Tax: a Tax on taxable income (see instructions)								
	<b>b</b> Tax on lump-sum distributions. Attach Form 4972 1 <b>b</b>								
	c Alternative minimum tax (from Schedule I (Form 1041), line 56) 1c								
	d Total. Add lines 1a through 1c	1d							
2a	Foreign tax credit. Attach Form 1116								
b	General business credit. Attach Form 3800								
c	Credit for prior year minimum tax. Attach Form 8801								
d	Bond credits. Attach Form 8912								
e	Total credits. Add lines 2a through 2d	2e							
3	Subtract line 2e from line 1d. If zero or less, enter -0-	3							
4	Net investment income tax from Form 8960, line 21	4							
5	Recapture taxes. Check if from: Form 4255 Form 8611	5							
6	Household employment taxes. Attach Schedule H (Form 1040)	6							
7	Total tax. Add lines 3 through 6. Enter here and on page 1, line 23	7							
	Other Information			Yes	No				
1	Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation	n of e	xpenses.						
	Enter the amount of tax-exempt interest income and exempt-interest dividends <b>&gt;</b> \$		•						
2	Did the estate or trust receive all or any part of the earnings (salary, wages, and other compe								
	individual by reason of a contract assignment or similar arrangement?								
3	At any time during calendar year 2014, did the estate or trust have an interest in or a signature or over a bank, securities, or other financial account in a foreign country?								
	See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter t foreign country ►								
4	During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or								
5	Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see								
~	the instructions for required attachment		· · ·						
6	If this is an estate or a complex trust making the section $663(b)$ election, check here (see instruction	-							
7	To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see instruction (the decaderation state has been encodered attach and a surface the decaderation of the state and a surface the decaderation of the state attach and a surface the state attach and a surface the state attach as a surface the state attach at a surface the state at a surface the state attach at a surface the state at a surface t								
8 9	If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the estate, and of Are any present or future trust beneficiaries skip persons? See instructions								