

**A** Type of entity (see instr.): For calendar year 2008 or fiscal year beginning \_\_\_\_\_, 2008, and ending \_\_\_\_\_, 20

Decedent's estate  
 Simple trust  
 Complex trust  
 Qualified disability trust  
 ESBT (S portion only)  
 Grantor type trust  
 Bankruptcy estate—Ch. 7  
 Bankruptcy estate—Ch. 11  
 Pooled income fund

Name of estate or trust (If a grantor type trust, see page 14 of the instructions.)

Name and title of fiduciary

Number, street, and room or suite no. (If a P.O. box, see page 15 of the instructions.)

City or town, state, and ZIP code

**C** Employer identification number

**D** Date entity created

**E** Nonexempt charitable and split-interest trusts, check applicable boxes (see page 16 of the instr.):

Described in section 4947(a)(1)  
 Not a private foundation  
 Described in section 4947(a)(2)

**B** Number of Schedules K-1 attached (see instructions) ▶

**F** Check applicable boxes:  Initial return  Final return  Amended return  Change in trust's name  
 Change in fiduciary  Change in fiduciary's name  Change in fiduciary's address

**G** Check here if the estate or filing trust made a section 645 election . . . . .

<b>Income</b>	<b>1</b> Interest income . . . . .	<b>1</b>		
	<b>2a</b> Total ordinary dividends . . . . .	<b>2a</b>		
	<b>b</b> Qualified dividends allocable to: <b>(1)</b> Beneficiaries . . . . . <b>(2)</b> Estate or trust . . . . .			
	<b>3</b> Business income or (loss). Attach Schedule C or C-EZ (Form 1040) . . . . .	<b>3</b>		
	<b>4</b> Capital gain or (loss). Attach Schedule D (Form 1041) . . . . .	<b>4</b>		
	<b>5</b> Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)	<b>5</b>		
	<b>6</b> Farm income or (loss). Attach Schedule F (Form 1040) . . . . .	<b>6</b>		
	<b>7</b> Ordinary gain or (loss). Attach Form 4797 . . . . .	<b>7</b>		
	<b>8</b> Other income. List type and amount . . . . .	<b>8</b>		
<b>9</b> <b>Total income.</b> Combine lines 1, 2a, and 3 through 8 . . . . . ▶	<b>9</b>			
<b>Deductions</b>	<b>10</b> Interest. Check if Form 4952 is attached ▶ <input type="checkbox"/>	<b>10</b>		
	<b>11</b> Taxes . . . . .	<b>11</b>		
	<b>12</b> Fiduciary fees . . . . .	<b>12</b>		
	<b>13</b> Charitable deduction (from Schedule A, line 7) . . . . .	<b>13</b>		
	<b>14</b> Attorney, accountant, and return preparer fees . . . . .	<b>14</b>		
	<b>15a</b> Other deductions <b>not</b> subject to the 2% floor (attach schedule) . . . . .	<b>15a</b>		
	<b>b</b> Allowable miscellaneous itemized deductions subject to the 2% floor . . . . .	<b>15b</b>		
	<b>16</b> Add lines 10 through 15b . . . . . ▶	<b>16</b>		
	<b>17</b> Adjusted total income or (loss). Subtract line 16 from line 9 . . . . . <b>17</b>			
	<b>18</b> Income distribution deduction (from Schedule B, line 15). Attach Schedules K-1 (Form 1041)	<b>18</b>		
	<b>19</b> Estate tax deduction including certain generation-skipping taxes (attach computation) . . . . .	<b>19</b>		
<b>20</b> Exemption . . . . .	<b>20</b>			
<b>21</b> Add lines 18 through 20 . . . . . ▶	<b>21</b>			
<b>Tax and Payments</b>	<b>22</b> Taxable income. Subtract line 21 from line 17. If a loss, see page 23 of the instructions	<b>22</b>		
	<b>23</b> <b>Total tax</b> (from Schedule G, line 7) . . . . .	<b>23</b>		
	<b>24</b> <b>Payments:</b> <b>a</b> 2008 estimated tax payments and amount applied from 2007 return . . . . .	<b>24a</b>		
	<b>b</b> Estimated tax payments allocated to beneficiaries (from Form 1041-T) . . . . .	<b>24b</b>		
	<b>c</b> Subtract line 24b from line 24a . . . . .	<b>24c</b>		
	<b>d</b> Tax paid with Form 7004 (see page 24 of the instructions) . . . . .	<b>24d</b>		
	<b>e</b> Federal income tax withheld. If any is from Form(s) 1099, check ▶ <input type="checkbox"/>	<b>24e</b>		
	Other payments: <b>f</b> Form 2439 . . . . . ; <b>g</b> Form 4136 . . . . . ; Total ▶	<b>24h</b>		
	<b>25</b> <b>Total payments.</b> Add lines 24c through 24e, and 24h . . . . . ▶	<b>25</b>		
	<b>26</b> Estimated tax penalty (see page 24 of the instructions) . . . . .	<b>26</b>		
<b>27</b> <b>Tax due.</b> If line 25 is smaller than the total of lines 23 and 26, enter amount owed . . . . .	<b>27</b>			
<b>28</b> <b>Overpayment.</b> If line 25 is larger than the total of lines 23 and 26, enter amount overpaid . . . . .	<b>28</b>			
<b>29</b> Amount of line 28 to be: <b>a</b> Credited to 2009 estimated tax ▶ ; <b>b</b> Refunded ▶	<b>29</b>			

**Sign Here** ▶ Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of fiduciary or officer representing fiduciary \_\_\_\_\_ Date \_\_\_\_\_ EIN of fiduciary if a financial institution \_\_\_\_\_

May the IRS discuss this return with the preparer shown below (see instr.)?  Yes  No

**Paid Preparer's Use Only**

Preparer's signature \_\_\_\_\_ Date \_\_\_\_\_ Check if self-employed  Preparer's SSN or PTIN \_\_\_\_\_

Firm's name (or yours if self-employed), address, and ZIP code \_\_\_\_\_ EIN \_\_\_\_\_ Phone no. ( ) \_\_\_\_\_

**Schedule A Charitable Deduction.** Do not complete for a simple trust or a pooled income fund.

Table with 7 rows for Schedule A Charitable Deduction. Rows include: 1 Amounts paid or permanently set aside for charitable purposes; 2 Tax-exempt income allocable to charitable contributions; 3 Subtract line 2 from line 1; 4 Capital gains for the tax year allocated to corpus; 5 Add lines 3 and 4; 6 Section 1202 exclusion allocable to capital gains; 7 Charitable deduction.

**Schedule B Income Distribution Deduction**

Table with 15 rows for Schedule B Income Distribution Deduction. Rows include: 1 Adjusted total income; 2 Adjusted tax-exempt interest; 3 Total net gain from Schedule D; 4 Enter amount from Schedule A, line 4; 5 Capital gains for the tax year included on Schedule A; 6 Enter any gain from page 1, line 4, as a negative number; 7 Distributable net income; 8 If a complex trust, enter accounting income; 9 Income required to be distributed currently; 10 Other amounts paid, credited, or otherwise required to be distributed; 11 Total distributions; 12 Enter the amount of tax-exempt income included on line 11; 13 Tentative income distribution deduction; 14 Tentative income distribution deduction; 15 Income distribution deduction.

**Schedule G Tax Computation** (see page 27 of the instructions)

Table with 7 rows for Schedule G Tax Computation. Rows include: 1 Tax: a Tax on taxable income; b Tax on lump-sum distributions; c Alternative minimum tax; d Total; 2a Foreign tax credit; 2b Other nonbusiness credits; 2c General business credit; 2d Credit for prior year minimum tax; 3 Total credits; 4 Subtract line 3 from line 1d; 5 Recapture taxes; 6 Household employment taxes; 7 Total tax.

**Other Information**

Table with 9 rows for Other Information. Rows include: 1 Did the estate or trust receive tax-exempt income?; 2 Did the estate or trust receive all or any part of the earnings; 3 At any time during calendar year 2008, did the estate or trust have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?; 4 During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a foreign trust?; 5 Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing?; 6 If this is an estate or a complex trust making the section 663(b) election, check here; 7 To make a section 643(e)(3) election, attach Schedule D; 8 If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the estate; 9 Are any present or future trust beneficiaries skip persons?