

been paid by your father when he received the medical services. See *Medical Expenses* under *Final Return for Decedent*, earlier. However, you cannot deduct the funeral expenses either on your father's final return or on the estate's income tax return. They are deductible only on the federal estate tax return (Form 706).

In addition, after going over other receipts and canceled checks for the tax year with your mother, you determine that the following items are deductible on your parents' 2008 income tax return.

Health insurance	\$4,250
State income tax paid	891
Real estate tax on home	2,600
Contributions to church	3,830

Rental expenses included real estate taxes of \$700 and mortgage interest of \$410. In addition, insurance premiums of \$260 and painting and repair expenses for \$350 were paid. These rental expenses totaled \$1,720.

Your mother and father owned the property as joint tenants with right of survivorship and they were the only joint tenants, so her basis in this property upon your father's death is \$93,047. This is figured by adding the \$60,000 value of the half interest included in your father's gross estate to your mother's \$45,000 share of the cost basis and subtracting your mother's \$11,953 share of depreciation (including 2008 depreciation for the period before your father's death), as explained next.

For 2008, you must make the following computations to figure the depreciation deduction.

- For the period before your father's death, depreciate the property using the same method, basis, and life used by your parents in previous years. They used the mid-month convention, so the amount deductible for three and a half months is \$547. (This brings the total depreciation to \$23,906 (\$23,359 + \$547) at the time of your father's death.)
- For the period after your father's death, you must make two computations.
 - Your mother's cost basis (\$45,000) minus one-half of the amount allocated to the land (\$7,500) is her depreciable basis (\$37,500) for half of the property. She continues to use the same life and depreciation method as was originally used for the property. The amount deductible for the remaining eight and a half months is \$664.
 - The other half of the property must be depreciated using a depreciation method that is acceptable for property placed in service in 2008. You chose to use ADS with the mid-month convention. The value included in the estate (\$60,000) less the value allocable to the land (\$10,000) is the depreciable basis (\$50,000) for this half of the property. The amount deductible for this half of the property is \$886 (\$50,000 × .01771). See chapter 4 and *Table A-13* in Publication 946.

Show the total of the amounts in (1) and (2)(a), above, on line 17 of Form 4562, *Depreciation and Amortization*. Show the amount in

(2)(b) on line 20c. The total depreciation deduction allowed for the year is \$2,097.

Filing status. After December 31, 2008, when your mother determines the amount of her income, you and your mother must decide whether you will file a joint return or separate returns for your parents for 2008. Your mother has rental income and \$400 of interest income from her savings account at the Mayflower Bank of Juneville, so it appears to be to her advantage to file a joint return.

Tax computation. The illustrations of Form 1040 and related schedules appear near the end of this publication. These illustrations are based on information in this example. The tax refund is \$482. The computation is as follows:

Income:	
Salary (per Form W-2)	\$11,000
Interest income	3,140
Net rental income	8,183
Adjusted gross income	\$22,323
Minus: Itemized deductions	11,708
Balance	\$10,615
Minus: Exemptions (2)	7,000
Taxable income	\$3,615
Income tax from tax table \$363	
Minus: Tax withheld \$845	
Refund of taxes	\$482

Income Tax Return of an Estate—Form 1041

The illustrations of Form 1041 and the related schedules for 2008 appear near the end of this publication. These illustrations are based on the information that follows.

2008 income tax return. Having determined the tax liability for your father's final return, you now figure the estate's taxable income. You decide to use the calendar year and the cash method of accounting to report the estate's income. This return also is due by April 15, 2009.

In addition to the amount you received from your father's employer for unpaid salary and for vacation pay (\$12,000) entered on line 8 (Form 1041), you received a dividend check from the XYZ Company on June 17, 2008. The check was for \$750 and you enter it on line 2a (Form 1041). The amount is a qualified dividend and you show the allocation to the beneficiaries and the estate on line 2b. The amount allocated to the beneficiary (\$121) is based on the distributable dividend income before any deductions. The estate received a Form 1099-INT showing \$2,250 interest paid by the bank on the savings account in 2008 after your father died. Show this amount on line 1 (Form 1041).

In September, a local coin collector offered you \$3,000 for your father's coin collection. Your mother was not interested in keeping the collection, so you accepted the offer and sold him the collection on September 23, 2008.

You will have to report the sale on Schedule D (Form 1041) when you file the income tax return of the estate. The estate has a capital gain of \$200 from the sale of the coins. The gain is the excess of the sale price, \$3,000, over the value of the collection at the date of your father's death, \$2,800. See *Gain (or loss) from sale of property under Income Tax Return of an Estate—Form 1041* and its discussion, *Income To Include*, earlier.

Deductions. In November 2008, you received a bill for the real estate taxes on your parents' home. The bill was for \$2,250, which you paid. Include real estate taxes on line 11 (Form 1041). Real estate tax on the rental property was \$700; this amount, however, is reflected on Schedule E (Form 1040).

You paid \$325 for attorney's fees in connection with administration of the estate. This is an expense of administration and is deducted on line 14 (Form 1041). You must, however, file with the return a statement in duplicate that such expense has not been claimed as a deduction from the gross estate for figuring the federal estate tax on Form 706, and that all rights to claim that deduction on Form 706 are waived.

Distributions. You made a distribution of \$2,000 to your father's brother, James. The distribution was made from current income of the estate under the terms of the will.

The income distribution deduction (\$2,000) is figured on Schedule B of Form 1041 and deducted on line 18 (Form 1041).

You characterized the \$2,000 that is included in income and reported it on Schedule K-1 (Form 1041) as follows:

Step 1 Allocation of Income & Deductions

Type of Income	Amount	Deductions	Distributable Net Income
Interest (15%)	\$ 2,250	(386)	\$ 1,864
Dividends (5%)	750	(129)	621
Other Income (80%)	12,000	(2,060)	9,940
Total	\$15,000	(2,575)	\$12,425

Step 2 Allocation of Distribution (Report on the Schedule K-1 for James)

Line 1 – Interest	\$2,000 × (1,864 ÷ 12,425)	\$300
Line 2b – Total dividends	\$2,000 × (621 ÷ 12,425)	100
Line 5 – Other income	\$2,000 × (9,940 ÷ 12,425)	1,600
Total Distribution		\$2,000

The estate took an income distribution deduction, so you must prepare Schedule I (Form 1041), *Alternative Minimum Tax*, regardless of whether the estate is liable for the alternative minimum tax.

The other distribution you made out of the assets of the estate in 2008 was the transfer of the automobile to your mother on July 1. This is included in the bequest of property, so it is not taken into account in computing the distributions of income to the beneficiary. The life insurance proceeds of \$275,000 paid directly to your mother by the insurance company are not an asset of the estate.

Tax computation. The taxable income of the estate for 2008 is \$10,025, figured as follows:

Gross income:	
Income in respect of a decedent	\$12,000
Dividends	750
Interest	2,250
Capital gain	200
	\$15,200

Minus: Deductions and income distribution

Real estate taxes	\$2,250	
Attorney's fee	325	
Exemption	600	
Distribution	<u>2,000</u>	<u>5,175</u>
Taxable income		<u>\$10,025</u>

The estate had a net capital gain, which includes 28% rate gain, and taxable income, so you use the Schedule D Tax Worksheet to figure the tax, \$2,418, for 2008.

Note. For purpose of this example, we have illustrated the filled-in worksheet. You would not file the worksheet with the return. You would keep the worksheet for your records.

2009 income tax return for estate. On January 7, 2009, you receive a dividend check from the XYZ Company for \$500. You also have interest posted to the savings account in January totaling \$350. On January 28, 2009, you make a final accounting to the court and obtain permission to close the estate. In the accounting, you

list \$1,650 as the balance of the expense of administering the estate.

You advise the court that you plan to pay \$5,000 to Hometown Church under the provisions of the will, and that you will distribute the balance of the property to your mother, the remaining beneficiary.

Gross income. After making the distributions already described, you can wind up the affairs of the estate. The gross income of the estate for 2009 is more than \$600, so you must file a final income tax return, Form 1041, for 2009 (not shown). The estate's gross income for 2009 is \$850 (dividends \$500 and interest \$350).

Deductions. After making the following computations, you determine that none of the distributions made to your mother must be included in her taxable income for 2009.

Gross income for 2009:

Dividends	\$500
---------------------	-------

Interest	<u>350</u>
	\$850

Less deductions:

Administration expense	<u>\$1,650</u>
Loss	<u>(\$800)</u>

Note that because the contribution of \$5,000 to Hometown Church was not required under the terms of the will to be paid out of the gross income of the estate, it is not deductible and was not included in the computation.

The estate had no distributable net income in 2009, so none of the distributions made to your mother have to be included in her gross income. Furthermore, because the estate in the year of termination had deductions in excess of its gross income, the excess of \$800 will be allowed as a miscellaneous itemized deduction subject to the 2%-of-adjusted-gross-income limit to your mother on her individual return for the year 2009, if she itemizes deductions.

DECEASED

John R. Smith -- April 6, 2008

Form **1040**

Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return 2008

(99) IRS Use Only—Do not write or staple in this space.

Label
(See instructions on page 14.)
Use the IRS label.
Otherwise, please print or type.

LABEL HERE

For the year Jan. 1–Dec. 31, 2008, or other tax year beginning _____, 2008, ending _____, 20		OMB No. 1545-0074
Your first name and initial <i>John R.</i>	Last name <i>Smith</i>	Your social security number <i>234 : 00 : 7890</i>
If a joint return, spouse's first name and initial <i>Mary L.</i>	Last name <i>Smith</i>	Spouse's social security number <i>567 : 00 : 0123</i>
Home address (number and street). If you have a P.O. box, see page 14. <i>6406 Mayflower St.</i>		▲ You must enter your SSN(s) above. ▲
Apt. no. City, town or post office, state, and ZIP code. If you have a foreign address, see page 14. <i>Juneville, ME 00000</i>		

Presidential Election Campaign ▶ Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 14) ▶ **You** **Spouse**

Filing Status

Check only one box.

- 1 Single
- 2 Married filing jointly (even if only one had income)
- 3 Married filing separately. Enter spouse's SSN above and full name here. ▶ _____
- 4 Head of household (with qualifying person). (See page 15.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ _____
- 5 Qualifying widow(er) with dependent child (see page 16)

Exemptions

If more than four dependents, see page 17.

6a **Yourself.** If someone can claim you as a dependent, **do not** check box 6a } **Boxes checked on 6a and 6b** 2

b **Spouse** } **No. of children on 6c who:**

(1) Dependents:	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 17)
(1) First name Last name			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>

• **lived with you** _____

• **did not live with you due to divorce or separation** (see page 18) _____

Dependents on 6c not entered above _____

Add numbers on lines above ▶ 2

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 21.

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

7 Wages, salaries, tips, etc. Attach Form(s) W-2	7	11,000	
8a Taxable interest. Attach Schedule B if required	8a	3,140	
b Tax-exempt interest. Do not include on line 8a	8b		
9a Ordinary dividends. Attach Schedule B if required	9a		
b Qualified dividends (see page 21)	9b		
10 Taxable refunds, credits, or offsets of state and local income taxes (see page 22)	10		
11 Alimony received	11		
12 Business income or (loss). Attach Schedule C or C-EZ	12		
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	13		
14 Other gains or (losses). Attach Form 4797	14		
15a IRA distributions	15a		
b Taxable amount (see page 23)	15b		
16a Pensions and annuities	16a		
b Taxable amount (see page 24)	16b		
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	8,183	
18 Farm income or (loss). Attach Schedule F	18		
19 Unemployment compensation	19		
20a Social security benefits	20a		
b Taxable amount (see page 26)	20b		
21 Other income. List type and amount (see page 28)	21		
22 Add the amounts in the far right column for lines 7 through 21. This is your total income ▶	22	22,323	

Adjusted Gross Income

23 Educator expenses (see page 28)	23		
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24		
25 Health savings account deduction. Attach Form 8889	25		
26 Moving expenses. Attach Form 3903	26		
27 One-half of self-employment tax. Attach Schedule SE	27		
28 Self-employed SEP, SIMPLE, and qualified plans	28		
29 Self-employed health insurance deduction (see page 29)	29		
30 Penalty on early withdrawal of savings	30		
31a Alimony paid b Recipient's SSN ▶ _____	31a		
32 IRA deduction (see page 30)	32		
33 Student loan interest deduction (see page 33)	33		
34 Tuition and fees deduction. Attach Form 8917	34		
35 Domestic production activities deduction. Attach Form 8903	35		
36 Add lines 23 through 31a and 32 through 35	36		
37 Subtract line 36 from line 22. This is your adjusted gross income ▶	37	22,323	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 88.

Cat. No. 11320B

Form **1040** (2008)

Tax and Credits

Standard Deduction for—
 • People who checked any box on line 39a, 39b, or 39c or who can be claimed as a dependent, see page 34.
 • All others:
 Single or Married filing separately, \$5,450
 Married filing jointly or Qualifying widow(er), \$10,900
 Head of household, \$8,000

38	Amount from line 37 (adjusted gross income)	38	22,323
39a	Check <input type="checkbox"/> You were born before January 2, 1944, <input type="checkbox"/> Blind. <input type="checkbox"/> Total boxes <input type="checkbox"/> if: <input type="checkbox"/> Spouse was born before January 2, 1944, <input type="checkbox"/> Blind. <input type="checkbox"/> checked ▶ 39a <input type="checkbox"/>		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 34 and check here ▶ 39b <input type="checkbox"/>		
c	Check if standard deduction includes real estate taxes or disaster loss (see page 34) ▶ 39c <input type="checkbox"/>		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	11,708
41	Subtract line 40 from line 38	41	10,615
42	If line 38 is over \$119,975, or you provided housing to a Midwestern displaced individual, see page 36. Otherwise, multiply \$3,500 by the total number of exemptions claimed on line 6d	42	7,000
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	3,615
44	Tax (see page 36). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	44	363
45	Alternative minimum tax (see page 39). Attach Form 6251	45	
46	Add lines 44 and 45	46	363
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Credit for the elderly or the disabled. Attach Schedule R	49	
50	Education credits. Attach Form 8863	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit (see page 42). Attach Form 8901 if required	52	
53	Credits from Form: a <input type="checkbox"/> 8396 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 5695	53	
54	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	
55	Add lines 47 through 54. These are your total credits	55	
56	Subtract line 55 from line 46. If line 55 is more than line 46, enter -0-	56	363
57	Self-employment tax. Attach Schedule SE	57	
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60	Additional taxes: a <input type="checkbox"/> AEIC payments b <input type="checkbox"/> Household employment taxes. Attach Schedule H	60	
61	Add lines 56 through 60. This is your total tax	61	363

Other Taxes

Payments

If you have a qualifying child, attach Schedule EIC.

62	Federal income tax withheld from Forms W-2 and 1099	62	845
63	2008 estimated tax payments and amount applied from 2007 return	63	
64a	Earned income credit (EIC)	64a	
b	Nontaxable combat pay election 64b		
65	Excess social security and tier 1 RRTA tax withheld (see page 61)	65	
66	Additional child tax credit. Attach Form 8812	66	
67	Amount paid with request for extension to file (see page 61)	67	
68	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 4136 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	68	
69	First-time homebuyer credit. Attach Form 5405	69	
70	Recovery rebate credit (see worksheet on pages 62 and 63)	70	
71	Add lines 62 through 70. These are your total payments	71	845

Refund

Direct deposit? See page 63 and fill in 73b, 73c, and 73d, or Form 8888.

72	If line 71 is more than line 61, subtract line 61 from line 71. This is the amount you overpaid	72	482
73a	Amount of line 72 you want refunded to you . If Form 8888 is attached, check here ▶ <input type="checkbox"/>	73a	482
b	Routing number <input type="text"/>	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number <input type="text"/>		
74	Amount of line 72 you want applied to your 2009 estimated tax ▶	74	

Amount You Owe

75	Amount you owe. Subtract line 71 from line 61. For details on how to pay, see page 65 ▶	75	
76	Estimated tax penalty (see page 65)	76	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 66)? **Yes.** Complete the following. **No**

Designee's name ▶ _____ Phone no. ▶ () _____ Personal identification number (PIN) ▶ _____

Sign Here

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

Joint return? See page 15. Keep a copy for your records.

Your signature <i>Charles R. Smith, Executor</i>	Date 3-25-09	Your occupation	Daytime phone number ()
Spouse's signature. If a joint return, both must sign. <i>Mary L. Smith</i>	Date 3-25-09	Spouse's occupation	

Paid Preparer's Use Only

Preparer's signature ▶ _____	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code ▶ _____	EIN	Phone no. () _____	

SCHEDULES A&B
(Form 1040)

Schedule A—Itemized Deductions

OMB No. 1545-0074

2008

Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)

▶ **Attach to Form 1040.** ▶ **See Instructions for Schedules A&B (Form 1040).**

Name(s) shown on Form 1040

John R. (Deceased) & Mary L. Smith

Your social security number

234 00 7890

Medical and Dental Expenses	1	Caution. Do not include expenses reimbursed or paid by others. Medical and dental expenses (see page A-1).	1	6,061		
	2	Enter amount from Form 1040, line 38	2	22,323		
	3	Multiply line 2 by 7.5% (.075)	3	1,674		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4			4,387
Taxes You Paid <small>(See page A-2.)</small>	5	State and local (check only one box): a <input checked="" type="checkbox"/> Income taxes, or b <input type="checkbox"/> General sales taxes	5	891		
	6	Real estate taxes (see page A-5)	6	2,600		
	7	Personal property taxes	7			
	8	Other taxes. List type and amount ▶	8			
	9	Add lines 5 through 8	9			3,491
Interest You Paid <small>(See page A-5.)</small>	10	Home mortgage interest and points reported to you on Form 1098	10			
	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-6 and show that person's name, identifying no., and address ▶	11			
	12	Points not reported to you on Form 1098. See page A-6 for special rules.	12			
	13	Qualified mortgage insurance premiums (see page A-6)	13			
	14	Investment interest. Attach Form 4952 if required. (See page A-6.)	14			
15	Add lines 10 through 14	15				
Gifts to Charity <small>If you made a gift and got a benefit for it, see page A-7.</small>	16	Gifts by cash or check. If you made any gift of \$250 or more, see page A-7	16	3,830		
	17	Other than by cash or check. If any gift of \$250 or more, see page A-8. You must attach Form 8283 if over \$500	17			
	18	Carryover from prior year	18			
	19	Add lines 16 through 18	19			3,830
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See page A-8.)	20			
Job Expenses and Certain Miscellaneous Deductions <small>(See page A-9.)</small>	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-9.) ▶	21			
	22	Tax preparation fees	22			
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶	23			
	24	Add lines 21 through 23	24			
	25	Enter amount from Form 1040, line 38	25			
	26	Multiply line 25 by 2% (.02)	26			
27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27				
Other Miscellaneous Deductions	28	Other—from list on page A-10. List type and amount ▶	28			
Total Itemized Deductions	29	Is Form 1040, line 38, over \$159,950 (over \$79,975 if married filing separately)? <input checked="" type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> Yes. Your deduction may be limited. See page A-10 for the amount to enter.	29			11,708
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/>				

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 11330X

Schedule A (Form 1040) 2008

**SCHEDULE E
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships,
S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040, 1040NR, or Form 1041. ▶ See Instructions for Schedule E (Form 1040).

OMB No. 1545-0074

2008

Attachment
Sequence No. **13**

Name(s) shown on return

John R. (Deceased) & Mary L. Smith

Your social security number

234 : 00 : 7890

Part I Income or Loss From Rental Real Estate and Royalties Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see page E-3). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

1	List the type and address of each rental real estate property:	2	For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of:	Yes	No
A	House, 137 Main Street Juneville, ME 00000		<ul style="list-style-type: none"> • 14 days or • 10% of the total days rented at fair rental value? (See page E-3)	A	✓
B				B	
C				C	

Income:		Properties			Totals (Add columns A, B, and C.)	
		A	B	C		
3	Rents received	3	12,000		3	12,000
4	Royalties received	4			4	
Expenses:						
5	Advertising	5				
6	Auto and travel (see page E-4)	6				
7	Cleaning and maintenance.	7				
8	Commissions	8				
9	Insurance	9	260			
10	Legal and other professional fees	10				
11	Management fees.	11				
12	Mortgage interest paid to banks, etc. (see page E-5)	12	410		12	410
13	Other interest	13				
14	Repairs	14	350			
15	Supplies	15				
16	Taxes	16	700			
17	Utilities	17				
18	Other (list) ▶	18				
19	Add lines 5 through 18	19	1,720		19	1,720
20	Depreciation expense or depletion (see page E-5)	20	2,097		20	2,097
21	Total expenses. Add lines 19 and 20	21	3,817			
22	Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-5 to find out if you must file Form 6198	22	8,183			
23	Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See page E-5 to find out if you must file Form 8582. Real estate professionals must complete line 43 on page 2	23	()	()	()	
24	Income. Add positive amounts shown on line 22. Do not include any losses	24			24	8,183
25	Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here.	25	()	()	25	()
26	Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26			26	8,183

Form **4562**
 Department of the Treasury
 Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

OMB No. 1545-0172
2008
 Attachment
 Sequence No. **67**

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return: John R. (Deceased) & Mary L. Smith
 Business or activity to which this form relates: _____
 Identifying number: 234-00-7890

Part I Election To Expense Certain Property Under Section 179
Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	\$250,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	\$800,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
(a) Description of property		(b) Cost (business use only)	(c) Elected cost
6			
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.	9	
10	Carryover of disallowed deduction from line 13 of your 2007 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2009. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2008	17	1,211
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		<input type="checkbox"/>

Section B—Assets Placed in Service During 2008 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C—Assets Placed in Service During 2008 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year	7-94	50,000	40 yrs.	MM	S/L	886

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instr.	22	2,097
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Form **1041** U.S. Income Tax Return for Estates and Trusts **2008** Department of the Treasury—Internal Revenue Service OMB No. 1545-0092

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

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

C Employer identification number 10 ; 0123456

D Date entity created 4-9-08

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)

F Check applicable boxes:
 Initial return Final return Amended return
 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

Income	1 Interest income	1	2,250
	2a Total ordinary dividends	2a	750
	b Qualified dividends allocable to: (1) Beneficiaries <u>121</u> (2) Estate or trust <u>629</u>		
	3 Business income or (loss). Attach Schedule C or C-EZ (Form 1040)	3	
	4 Capital gain or (loss). Attach Schedule D (Form 1041)	4	200
	5 Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)	5	
	6 Farm income or (loss). Attach Schedule F (Form 1040)	6	
	7 Ordinary gain or (loss). Attach Form 4797	7	
	8 Other income. List type and amount <u>IRD Salary and Vacation Pay</u>	8	12,000
9 Total income. Combine lines 1, 2a, and 3 through 8 ▶	9	15,200	
Deductions	10 Interest. Check if Form 4952 is attached <input type="checkbox"/>	10	
	11 Taxes	11	2,250
	12 Fiduciary fees	12	
	13 Charitable deduction (from Schedule A, line 7)	13	
	14 Attorney, accountant, and return preparer fees	14	325
	15a Other deductions not subject to the 2% floor (attach schedule)	15a	
	b Allowable miscellaneous itemized deductions subject to the 2% floor	15b	
	16 Add lines 10 through 15b ▶	16	2,575
	17 Adjusted total income or (loss). Subtract line 16 from line 9 ▶ 17 <u>12,625</u>		
	18 Income distribution deduction (from Schedule B, line 15). Attach Schedules K-1 (Form 1041)	18	2,000
	19 Estate tax deduction including certain generation-skipping taxes (attach computation)	19	
20 Exemption	20	600	
21 Add lines 18 through 20 ▶	21	2,600	
Tax and Payments	22 Taxable income. Subtract line 21 from line 17. If a loss, see page 23 of the instructions	22	10,025
	23 Total tax (from Schedule G, line 7)	23	2,418
	24 Payments: a 2008 estimated tax payments and amount applied from 2007 return	24a	
	b Estimated tax payments allocated to beneficiaries (from Form 1041-T)	24b	
	c Subtract line 24b from line 24a	24c	
	d Tax paid with Form 7004 (see page 24 of the instructions)	24d	
	e Federal income tax withheld. If any is from Form(s) 1099, check <input type="checkbox"/> ▶	24e	
	Other payments: f Form 2439 ; g Form 4136 ; Total ▶	24h	
	25 Total payments. Add lines 24c through 24e, and 24h ▶	25	
26 Estimated tax penalty (see page 24 of the instructions)	26		
27 Tax due. If line 25 is smaller than the total of lines 23 and 26, enter amount owed	27	2,418	
28 Overpayment. If line 25 is larger than the total of lines 23 and 26, enter amount overpaid	28		
29 Amount of line 28 to be: a Credited to 2009 estimated tax ▶ ; b Refunded ▶	29		

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 Charles R. Smith Date 3-24-09 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.			
1	Amounts paid or permanently set aside for charitable purposes from gross income (see page 25)	1	
2	Tax-exempt income allocable to charitable contributions (see page 25 of the 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 page 25 of the instructions)	6	
7	Charitable deduction. Subtract line 6 from line 5. Enter here and on page 1, line 13	7	

Schedule B Income Distribution Deduction			
1	Adjusted total income (see page 26 of the instructions)	1	12,625
2	Adjusted tax-exempt interest	2	
3	Total net gain from Schedule D (Form 1041), line 15, column (1) (see page 26 of the 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 page 26 of the 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	(200)
7	Distributable net income. Combine lines 1 through 6. If zero or less, enter -0-	7	12,425
8	If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law	8	
9	Income required to be distributed currently	9	
10	Other amounts paid, credited, or otherwise required to be distributed	10	2,000
11	Total distributions. Add lines 9 and 10. If greater than line 8, see page 26 of the instructions	11	2,000
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	2,000
14	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-	14	12,425
15	Income distribution deduction. Enter the smaller of line 13 or line 14 here and on page 1, line 18	15	2,000

Schedule G Tax Computation (see page 27 of the instructions)			
1	Tax: a Tax on taxable income (see page 27 of the instructions)	1a	2,418
	b Tax on lump-sum distributions. Attach Form 4972	1b	
	c Alternative minimum tax (from Schedule I (Form 1041), line 56)	1c	-0-
	d Total. Add lines 1a through 1c	1d	2,418
2a	Foreign tax credit. Attach Form 1116	2a	
b	Other nonbusiness credits (attach schedule)	2b	
c	General business credit. Attach Form 3800	2c	
d	Credit for prior year minimum tax. Attach Form 8801	2d	
3	Total credits. Add lines 2a through 2d	3	
4	Subtract line 3 from line 1d. If zero or less, enter -0-	4	
5	Recapture taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611	5	2,418
6	Household employment taxes. Attach Schedule H (Form 1040)	6	-0-
7	Total tax. Add lines 4 through 6. Enter here and on page 1, line 23	7	2,418

Other Information		Yes	No
1	Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses Enter the amount of tax-exempt interest income and exempt-interest dividends ► \$		✓
2	Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any individual by reason of a contract assignment or similar arrangement?		✓
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? See page 29 of the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the 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? If "Yes," the estate or trust may have to file Form 3520. See page 29 of the instructions		✓
5	Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see page 30 for required attachment		✓
6	If this is an estate or a complex trust making the section 663(b) election, check here (see page 30) . . . ► <input type="checkbox"/>		
7	To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see page 30) . . . ► <input type="checkbox"/>		
8	If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the estate, and check here ► <input type="checkbox"/>		
9	Are any present or future trust beneficiaries skip persons? See page 30 of the instructions		✓

**SCHEDULE I
(Form 1041)**

Alternative Minimum Tax—Estates and Trusts

OMB No. 1545-0092

2008

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1041. See the separate instructions
for Schedule I (Form 1041).**

Name of estate or trust

Estate of John R. Smith

Employer identification number

10 0123456

Part I Estate's or Trust's Share of Alternative Minimum Taxable Income

1	Adjusted total income or (loss) (from Form 1041, line 17)	1	12,625	
2	Interest	2		
3	Taxes	3	2,250	
4	Miscellaneous itemized deductions (from Form 1041, line 15b)	4		
5	Refund of taxes	5	()	
6	Depletion (difference between regular tax and AMT)	6		
7	Net operating loss deduction. Enter as a positive amount	7		
8	Interest from specified private activity bonds exempt from the regular tax	8		
9	Qualified small business stock (see page 2 of the instructions)	9		
10	Exercise of incentive stock options (excess of AMT income over regular tax income)	10		
11	Other estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	11		
12	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	12		
13	Disposition of property (difference between AMT and regular tax gain or loss)	13		
14	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	14		
15	Passive activities (difference between AMT and regular tax income or loss)	15		
16	Loss limitations (difference between AMT and regular tax income or loss)	16		
17	Circulation costs (difference between regular tax and AMT)	17		
18	Long-term contracts (difference between AMT and regular tax income)	18		
19	Mining costs (difference between regular tax and AMT)	19		
20	Research and experimental costs (difference between regular tax and AMT)	20		
21	Income from certain installment sales before January 1, 1987	21	()	
22	Intangible drilling costs preference	22		
23	Other adjustments, including income-based related adjustments	23		
24	Alternative tax net operating loss deduction (See the instructions for the limitation that applies.)	24	()	
25	Adjusted alternative minimum taxable income. Combine lines 1 through 24	25	14,875	
Note: Complete Part II below before going to line 26.				
26	Income distribution deduction from Part II, line 44	26	2,000	
27	Estate tax deduction (from Form 1041, line 19)	27		
28	Add lines 26 and 27	28	2,000	
29	Estate's or trust's share of alternative minimum taxable income. Subtract line 28 from line 25	29	12,875	

If line 29 is:

- \$22,500 or less, stop here and enter -0- on Form 1041, Schedule G, line 1c. The estate or trust is not liable for the alternative minimum tax.
- Over \$22,500, but less than \$165,000, go to line 45.
- \$165,000 or more, enter the amount from line 29 on line 51 and go to line 52.

Part II Income Distribution Deduction on a Minimum Tax Basis

30	Adjusted alternative minimum taxable income (see page 6 of the instructions)	30	14,875	
31	Adjusted tax-exempt interest (other than amounts included on line 8)	31		
32	Total net gain from Schedule D (Form 1041), line 15, column (1). If a loss, enter -0-	32		
33	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes (from Form 1041, Schedule A, line 4)	33		
34	Capital gains paid or permanently set aside for charitable purposes from gross income (see page 6 of the instructions)	34		
35	Capital gains computed on a minimum tax basis included on line 25	35	(200)	
36	Capital losses computed on a minimum tax basis included on line 25. Enter as a positive amount	36		
37	Distributable net alternative minimum taxable income (DNAMTI). Combine lines 30 through 36. If zero or less, enter -0-	37	14,675	
38	Income required to be distributed currently (from Form 1041, Schedule B, line 9)	38		
39	Other amounts paid, credited, or otherwise required to be distributed (from Form 1041, Schedule B, line 10)	39	2,000	
40	Total distributions. Add lines 38 and 39	40	2,000	
41	Tax-exempt income included on line 40 (other than amounts included on line 8)	41		
42	Tentative income distribution deduction on a minimum tax basis. Subtract line 41 from line 40	42	2,000	

For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Cat. No. 51517Q

Schedule I (Form 1041) (2008)

Part II Income Distribution Deduction on a Minimum Tax Basis *(continued)*

43	Tentative income distribution deduction on a minimum tax basis. Subtract line 31 from line 37. If zero or less, enter -0-	43	14,675	
44	Income distribution deduction on a minimum tax basis. Enter the smaller of line 42 or line 43. Enter here and on line 26	44	2,000	

Part III Alternative Minimum Tax

45	Exemption amount	45	\$22,500	00
46	Enter the amount from line 29	46		
47	Phase-out of exemption amount	47	\$75,000	00
48	Subtract line 47 from line 46. If zero or less, enter -0-	48		
49	Multiply line 48 by 25% (.25)	49		
50	Subtract line 49 from line 45. If zero or less, enter -0-	50		
51	Subtract line 50 from line 46	51		
52	Go to Part IV of Schedule I to figure line 52 if the estate or trust has qualified dividends or has a gain on lines 14a and 15 of column (2) of Schedule D (Form 1041) (as refigured for the AMT, if necessary). Otherwise, if line 51 is— <ul style="list-style-type: none"> • \$175,000 or less, multiply line 51 by 26% (.26). • Over \$175,000, multiply line 51 by 28% (.28) and subtract \$3,500 from the result 	52		
53	Alternative minimum foreign tax credit (see page 7 of the instructions)	53		
54	Tentative minimum tax. Subtract line 53 from line 52	54		
55	Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a)	55		
56	Alternative minimum tax. Subtract line 55 from line 54. If zero or less, enter -0-. Enter here and on Form 1041, Schedule G, line 1c	56		

Part IV Line 52 Computation Using Maximum Capital Gains Rates

Caution: If you did not complete Part V of Schedule D (Form 1041), the Schedule D Tax Worksheet, or the Qualified Dividends Tax Worksheet, see page 8 of the instructions before completing this part.

57	Enter the amount from line 51	57		
58	Enter the amount from Schedule D (Form 1041), line 22, line 13 of the Schedule D Tax Worksheet, or line 4 of the Qualified Dividends Tax Worksheet, whichever applies (as refigured for the AMT, if necessary)	58		
59	Enter the amount from Schedule D (Form 1041), line 14b, column (2) (as refigured for the AMT, if necessary). If you did not complete Schedule D for the regular tax or the AMT, enter -0-	59		
60	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 58. Otherwise, add lines 58 and 59 and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary)	60		
61	Enter the smaller of line 57 or line 60	61		
62	Subtract line 61 from line 57	62		
63	If line 62 is \$175,000 or less, multiply line 62 by 26% (.26). Otherwise, multiply line 62 by 28% (.28) and subtract \$3,500 from the result	63		
64	Maximum amount subject to the 0% rate	64	\$2,200	00
65	Enter the amount from line 23 of Schedule D (Form 1041), line 14 of the Schedule D Tax Worksheet, or line 5 of the Qualified Dividends Tax Worksheet on page 27 of the Instructions for Form 1041, whichever applies (as figured for the regular tax). If you did not complete Schedule D or either worksheet for the regular tax, enter -0-	65		
66	Subtract line 65 from line 64. If zero or less, enter -0-	66		
67	Enter the smaller of line 57 or line 58	67		
68	Enter the smaller of line 66 or line 67	68		
69	Subtract line 68 from line 67	69		
70	Multiply line 69 by 15% (.15). If line 59 is zero or blank, skip lines 71 and 72 and go to line 73. Otherwise, go to line 71.	70		
71	Subtract line 67 from line 61	71		
72	Multiply line 71 by 25% (.25)	72		
73	Add lines 63, 70, and 72	73		
74	If line 57 is \$175,000 or less, multiply line 57 by 26% (.26). Otherwise, multiply line 57 by 28% (.28) and subtract \$3,500 from the result	74		
75	Enter the smaller of line 73 or line 74 here and on line 52	75		

**SCHEDULE D
(Form 1041)**

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

▶ **Attach to Form 1041, Form 5227, or Form 990-T. See the separate instructions for Form 1041 (also for Form 5227 or Form 990-T, if applicable).**

OMB No. 1545-0092

2008

Name of estate or trust <i>Estate of John R. Smith</i>	Employer identification number 10 : 0123456
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Note: Form 5227 filers need to complete *only* Parts I and II.

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

(a) Description of property (Example: 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see page 4 of the instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
1a					
b Enter the short-term gain or (loss), if any, from Schedule D-1, line 1b					1b
2 Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824					2
3 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts					3
4 Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2007 Capital Loss Carryover Worksheet					4 ()
5 Net short-term gain or (loss). Combine lines 1a through 4 in column (f). Enter here and on line 13, column (3) on the back ▶					5

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

(a) Description of property (Example: 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see page 4 of the instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
6a <i>Coin Collection</i>	<i>4-9-08</i>	<i>9-23-08</i>	<i>3,000</i>	<i>2,800</i>	<i>200</i>
b Enter the long-term gain or (loss), if any, from Schedule D-1, line 6b.					6b
7 Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824					7
8 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts					8
9 Capital gain distributions					9
10 Gain from Form 4797, Part I					10
11 Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2007 Capital Loss Carryover Worksheet					11 ()
12 Net long-term gain or (loss). Combine lines 6a through 11 in column (f). Enter here and on line 14a, column (3) on the back ▶					12 <i>200</i>

Part III Summary of Parts I and II		(1) Beneficiaries' (see page 5)	(2) Estate's or trust's	(3) Total
Caution: Read the instructions <i>before</i> completing this part.				
13	Net short-term gain or (loss)	13		
14	Net long-term gain or (loss):			
a	Total for year	14a	200	200
b	Unrecaptured section 1250 gain (see line 18 of the wrksht.)	14b		
c	28% rate gain	14c	200	200
15	Total net gain or (loss). Combine lines 13 and 14a . ▶	15	200	200

Note: If line 15, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 990-T, Part I, line 4a). If lines 14a and 15, column (2), are net gains, go to Part V, and **do not** complete Part IV. If line 15, column (3), is a net loss, complete Part IV and the **Capital Loss Carryover Worksheet**, as necessary.

Part IV Capital Loss Limitation	
16	Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the smaller of: a The loss on line 15, column (3) or b \$3,000 16 ()

Note: If the loss on line 15, column (3), is more than \$3,000, **or** if Form 1041, page 1, line 22 (or Form 990-T, line 34), is a loss, complete the **Capital Loss Carryover Worksheet** on page 7 of the instructions to figure your capital loss carryover.

Part V Tax Computation Using Maximum Capital Gains Rates

Form 1041 filers. Complete this part **only** if both lines 14a and 15 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), **and** Form 1041, line 22, is more than zero.

Caution: Skip this part and complete the worksheet on page 8 of the instructions if:

- Either line 14b, col. (2) or line 14c, col. (2) is more than zero, or
- Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero.

Form 990-T trusts. Complete this part **only** if both lines 14a and 15 are gains, or qualified dividends are included in income in Part I of Form 990-T, **and** Form 990-T, line 34, is more than zero. Skip this part and complete the worksheet on page 8 of the instructions if either line 14b, col. (2) or line 14c, col. (2) is more than zero.

17	Enter taxable income from Form 1041, line 22 (or Form 990-T, line 34)	17		
18	Enter the smaller of line 14a or 15 in column (2) but not less than zero	18		
19	Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2) (or enter the qualified dividends included in income in Part I of Form 990-T)	19		
20	Add lines 18 and 19	20		
21	If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0- . ▶	21		
22	Subtract line 21 from line 20. If zero or less, enter -0-	22		
23	Subtract line 22 from line 17. If zero or less, enter -0-	23		
24	Enter the smaller of the amount on line 17 or \$2,200	24		
25	Is the amount on line 23 equal to or more than the amount on line 24? <input type="checkbox"/> Yes. Skip lines 25 and 26; go to line 27 and check the "No" box. <input type="checkbox"/> No. Enter the amount from line 23	25		
26	Subtract line 25 from line 24	26		
27	Are the amounts on lines 22 and 26 the same? <input type="checkbox"/> Yes. Skip lines 27 thru 30; go to line 31. <input type="checkbox"/> No. Enter the smaller of line 17 or line 22	27		
28	Enter the amount from line 26 (If line 26 is blank, enter -0-).	28		
29	Subtract line 28 from line 27	29		
30	Multiply line 29 by 15% (.15)	30		
31	Figure the tax on the amount on line 23. Use the 2008 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions)	31		
32	Add lines 30 and 31	32		
33	Figure the tax on the amount on line 17. Use the 2008 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions)	33		
34	Tax on all taxable income. Enter the smaller of line 32 or line 33 here and on line 1a of Schedule G, Form 1041 (or line 36 of Form 990-T).	34		

661108

**Schedule K-1
(Form 1041)**

Department of the Treasury
Internal Revenue Service

2008

For calendar year 2008,
or tax year beginning _____, 2008,
and ending _____, 20____

Final K-1

Amended K-1

OMB No. 1545-0092

Beneficiary's Share of Income, Deductions, Credits, etc.

▶ See back of form and instructions.

Part I Information About the Estate or Trust

A Estate's or trust's employer identification number
10-0123456

B Estate's or trust's name
Estate of John R. Smith

C Fiduciary's name, address, city, state, and ZIP code
*Charles R. Smith, Executor
6406 Mayflower Street
Juneville, ME 00000*

D Check if Form 1041-T was filed and enter the date it was filed
____/____/____

E Check if this is the final Form 1041 for the estate or trust

Part II Information About the Beneficiary

F Beneficiary's identifying number
123-00-6789

G Beneficiary's name, address, city, state, and ZIP code
*James Smith
6407 Mayflower Street
Juneville, ME 00000*

H Domestic beneficiary Foreign beneficiary


Part III Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items

1	Interest income		11	Final year deductions
		<i>300</i>		
2a	Ordinary dividends			
		<i>100</i>		
2b	Qualified dividends			
		<i>100</i>		
3	Net short-term capital gain			
4a	Net long-term capital gain			
4b	28% rate gain		12	Alternative minimum tax adjustment
4c	Unrecaptured section 1250 gain			
5	Other portfolio and nonbusiness income			
		<i>1,600</i>		
6	Ordinary business income			
7	Net rental real estate income			
8	Other rental income		13	Credits and credit recapture
9	Directly apportioned deductions			
			14	Other information
10	Estate tax deduction			

*See attached statement for additional information.
Note. A statement must be attached showing the beneficiary's share of income and directly apportioned deductions from each business, rental real estate, and other rental activity.

For IRS Use Only

Schedule D Tax Worksheet

Keep for Your Records 

Complete this worksheet only if:

- On Schedule D, line 14b, column (2), or line 14c, column (2), is more than zero, or
- Both line 2b(1) of Form 1041 and line 4g of Form 4952 are more than zero.

Exception: Do not use this worksheet to figure the estate's or trust's tax if line 14a, column (2), or line 15, column (2), of Schedule D or Form 1041, line 22 is zero or less; instead, see the instructions for Schedule G, line 1a of Form 1041.

1. Enter the estate's or trust's taxable income from Form 1041, line 22	1.	10,025
2. Enter qualified dividends, if any, from Form 1041, line 2b(2)	2.	629
3. Enter the amount from Form 4952, line 4g	3.	
4. Enter the amount from Form 4952, line 4e*	4.	
5. Subtract line 4 from line 3. If zero or less, enter -0-	5.	-0-
6. Subtract line 5 from line 2. If zero or less, enter -0-	6.	629
7. Enter the smaller of line 14a, col. (2) or line 15, col. (2) from Sch. D	7.	200
8. Enter the smaller of line 3 or line 4	8.	-0-
9. Subtract line 8 from line 7. If zero or less, enter -0-	9.	200
10. Add lines 6 and 9	10.	829
11. Add lines 14b, column (2) and 14c, column (2) from Schedule D	11.	200
12. Enter the smaller of line 9 or line 11	12.	200
13. Subtract line 12 from line 10.	13.	629
14. Subtract line 13 from line 1. If zero or less, enter -0-.	14.	9,396
15. Enter the smaller of line 1 or \$2,200	15.	2,200
16. Enter the smaller of line 14 or line 15	16.	2,200
17. Subtract line 10 from line 1. If zero or less, enter -0-	17.	9,196
18. Enter the larger of line 16 or line 17	▶ 18.	9,196
If lines 15 and 16 are the same, skip line 19 and go to line 20. Otherwise, go to line 19.		
19. Subtract line 16 from line 15	▶ 19.	
If lines 1 and 15 are the same, skip lines 20 through 32 and go to line 33. Otherwise, go to line 20.		
20. Enter the smaller of line 1 or line 13	20.	629
21. Enter the amount from line 19 (if line 19 is blank, enter -0-)	21.	-0-
22. Subtract line 21 from line 20. If zero or less, enter -0-	▶ 22.	629
23. Multiply line 22 by 15% (.15)	23.	94
If Schedule D, line 14b, column (2) is zero or blank, skip lines 24 through 29 and go to line 30. Otherwise, go to line 24.		
24. Enter the smaller of line 9 (above) or line 14b, col. (2) (from Schedule D)	24.	
25. Add lines 10 and 18	25.	
26. Enter the amount from line 1 above	26.	
27. Subtract line 26 from line 25. If zero or less, enter -0-	27.	
28. Subtract line 27 from line 24. If zero or less, enter -0-	▶ 28.	
29. Multiply line 28 by 25% (.25)	29.	
If Schedule D, line 14c, column (2) is zero or blank, skip lines 30 through 32 and go to line 33. Otherwise, go to line 30.		
30. Add lines 18, 19, 22, and 28	30.	9,825
31. Subtract line 30 from line 1	31.	200
32. Multiply line 31 by 28% (.28)	32.	56
33. Figure the tax on the amount on line 18. Use the 2008 Tax Rate Schedule in the Instructions for Form 1041	33.	2,268
34. Add lines 23, 29, 32, and 33	34.	2,418
35. Figure the tax on the amount on line 1. Use the 2008 Tax Rate Schedule in the Instructions for Form 1041	35.	2,541
36. Tax on all taxable income (including capital gains and qualified dividends). Enter the smaller of line 34 or line 35 here and on line 1a of Sch. G, Form 1041	36.	2,418

*If applicable, enter instead the smaller amount entered on the dotted line next to line 4e of Form 4952.

Table A. Checklist of Forms and Due Dates For Executor, Administrator, or Personal Representative

Form No.	Title	Due Date**
SS-4	Application for Employer Identification Number	As soon as possible. The identification number must be included in returns, statements, and other documents.
56	Notice Concerning Fiduciary Relationship	As soon as all necessary information is available.*
706	United States Estate (and Generation-Skipping Transfer) Tax Return	9 months after date of decedent's death.
706-A	United States Additional Estate Tax Return	6 months after cessation or disposition of special-use valuation property.
706-GS(D)	Generation-Skipping Transfer Tax Return for Distributions	See form instructions.
706-GS(D-1)	Notification of Distribution From a Generation-Skipping Trust	See form instructions.
706-GS(T)	Generation-Skipping Transfer Tax Return for Terminations	See form instructions.
706-NA	United States Estate (and Generation-Skipping Transfer) Tax Return, Estate of nonresident not a citizen of the United States	9 months after date of decedent's death.
712	Life Insurance Statement	Part I to be filed with estate tax return.
1040	U.S. Individual Income Tax Return	Generally, April 15th of the year after death.**
1040NR	U.S. Nonresident Alien Income Tax Return	See form instructions.
1041	U.S. Income Tax Return for Estates and Trusts	15th day of 4th month after end of estate's tax year.**
1041-T	Allocation of Estimated Tax Payments to Beneficiaries	65th day after end of estate's tax year.
1041-ES	Estimated Income Tax for Estates and Trusts	Generally, April 15, June 15, Sept. 15, and Jan. 15 for calendar-year filers.**
1042	Annual Withholding Tax Return for U.S. Source Income of Foreign Persons	March 15th.**
1042-S	Foreign Person's U.S. Source Income Subject to Withholding	March 15th.**
4768	Application for Extension of Time To File a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes	See form instructions.
4810	Request for Prompt Assessment Under Internal Revenue Code Section 6501(d)	As soon as possible after filing Form 1040 or Form 1041.
4868	Application for Automatic Extension of Time To File U.S. Individual Income Tax Return	April 15th.**
5495	Request for Discharge From Personal Liability Under Internal Revenue Code Section 2204 or 6905	See form instructions.
7004	Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns	15th day of 4th month after end of estate's tax year.**
8300	Report of Cash Payments Over \$10,000 Received in a Trade or Business	15th day after the date of the transaction.
8822	Change of Address	As soon as the address is changed.

* A personal representative must report the termination of the estate, in writing, to the Internal Revenue Service. Form 56 can be used for this purpose.
** If the due date falls on a Saturday, Sunday, or legal holiday, file on the next business day.

Table B. Worksheet To Reconcile Amounts Reported in Name of Decedent on Information Returns (Forms W-2, 1099-INT, 1099-DIV, etc.)

Keep for Your Records



Name of Decedent		Date of Death	Decedent's Social Security Number		
Name of Personal Representative, Executor, or Administrator		Estate's Employer Identification Number (If Any)			
Source (list each payer)	A Enter total amount shown on information return	B Enter part of amount in column A reportable on decedent's final return	C Amount reportable on estate's or beneficiary's income tax return (column A minus column B)	D Part of column C that is <i>income in respect of a decedent</i>	
1. Wages					
2. Interest income					
3. Dividends					
4. State income tax refund					
5. Capital gains					
6. Pension income					
7. Rents, royalties					
8. Taxes withheld*					
9. Other items, such as social security, business and farm income or loss, unemployment compensation, etc.					

* List each withholding agent (employer, etc.)

How To Get Tax Help

You can get help with unresolved tax issues, order free publications and forms, ask tax questions, and get information from the IRS in several ways. By selecting the method that is best for you, you will have quick and easy access to tax help.

Contacting your Taxpayer Advocate. The Taxpayer Advocate Service (TAS) is an independent organization within the IRS whose employees assist taxpayers who are experiencing economic harm, who are seeking help in resolving tax problems that have not been resolved through normal channels, or who believe that an IRS system or procedure is not working as it should.

You can contact the TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059 to see if you are eligible for assistance. You can also call or write your local taxpayer advocate, whose phone number and address are listed in your local telephone directory and in Publication 1546, Taxpayer Advocate Service—Your Voice at the IRS. You can file Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order), or ask an IRS employee to complete it on your behalf. For more information, go to www.irs.gov/advocate.

Low Income Taxpayer Clinics (LITCs). LITCs are independent organizations that provide low income taxpayers with representation in federal tax controversies with the IRS for free or for a nominal charge. The clinics also provide tax education and outreach for taxpayers with limited English proficiency or who speak English as a second language. Publication 4134, Low Income Taxpayer Clinic List, provides information on clinics in your area. It is available at www.irs.gov or at your local IRS office.

Free tax services. To find out what services are available, get Publication 910, IRS Guide to Free Tax Services. It contains lists of free tax information sources, including publications, services, and free tax education and assistance programs. It also has an index of over 100 TeleTax topics (recorded tax information) you can listen to on your telephone.

Accessible versions of IRS published products are available on request in a variety of alternative formats for people with disabilities.



Internet. You can access the IRS website at www.irs.gov 24 hours a day, 7 days a week to:

- *E-file* your return. Find out about commercial tax preparation and *e-file* services available free to eligible taxpayers.
- Check the status of your 2008 refund. Go to www.irs.gov and click on *Where's My Refund*. Wait at least 72 hours after the IRS acknowledges receipt of your e-filed return, or 3 to 4 weeks after mailing a paper return. If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically). Have your 2008 tax return available so you can provide your social security number, your filing status, and the exact whole dollar amount of your refund.

- Download forms, instructions, and publications.
- Order IRS products online.
- Research your tax questions online.
- Search publications online by topic or keyword.
- View Internal Revenue Bulletins (IRBs) published in the last few years.
- Figure your withholding allowances using the withholding calculator online at www.irs.gov/individuals.
- Determine if Form 6251 must be filed using our Alternative Minimum Tax (AMT) Assistant.
- Sign up to receive local and national tax news by email.
- Get information on starting and operating a small business.



Phone. Many services are available by phone.

- *Ordering forms, instructions, and publications.* Call 1-800-829-3676 to order current-year forms, instructions, and publications, and prior-year forms and instructions. You should receive your order within 10 days.
- *Asking tax questions.* Call the IRS with your tax questions at 1-800-829-1040.
- *Solving problems.* You can get face-to-face help solving tax problems every business day in IRS Taxpayer Assistance Centers. An employee can explain IRS letters, request adjustments to your account, or help you set up a payment plan. Call your local Taxpayer Assistance Center for an appointment. To find the number, go to www.irs.gov/localcontacts or look in the phone book under *United States Government, Internal Revenue Service*.
- *TTY/TDD equipment.* If you have access to TTY/TDD equipment, call 1-800-829-4059 to ask tax questions or to order forms and publications.
- *TeleTax topics.* Call 1-800-829-4477 to listen to pre-recorded messages covering various tax topics.
- *Refund information.* To check the status of your 2008 refund, call 1-800-829-1954 during business hours or 1-800-829-4477 (automated refund information 24 hours a day, 7 days a week). Wait at least 72 hours after the IRS acknowledges receipt of your e-filed return, or 3 to 4 weeks after mailing a paper return. If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically). Have your 2008 tax return available so you can provide your social security number, your filing status, and the exact whole dollar amount of your refund. Refunds are sent out weekly on Fridays. If you check the status of your refund and are not given the

date it will be issued, please wait until the next week before checking back.

- *Other refund information.* To check the status of a prior year refund or amended return refund, call 1-800-829-1954.

Evaluating the quality of our telephone services. To ensure IRS representatives give accurate, courteous, and professional answers, we use several methods to evaluate the quality of our telephone services. One method is for a second IRS representative to listen in on or record random telephone calls. Another is to ask some callers to complete a short survey at the end of the call.



Walk-in. Many products and services are available on a walk-in basis.

- *Products.* You can walk in to many post offices, libraries, and IRS offices to pick up certain forms, instructions, and publications. Some IRS offices, libraries, grocery stores, copy centers, city and county government offices, credit unions, and office supply stores have a collection of products available to print from a CD or photocopy from reproducible proofs. Also, some IRS offices and libraries have the Internal Revenue Code, regulations, Internal Revenue Bulletins, and Cumulative Bulletins available for research purposes.
- *Services.* You can walk in to your local Taxpayer Assistance Center every business day for personal, face-to-face tax help. An employee can explain IRS letters, request adjustments to your tax account, or help you set up a payment plan. If you need to resolve a tax problem, have questions about how the tax law applies to your individual tax return, or you are more comfortable talking with someone in person, visit your local Taxpayer Assistance Center where you can spread out your records and talk with an IRS representative face-to-face. No appointment is necessary—just walk in. If you prefer, you can call your local Center and leave a message requesting an appointment to resolve a tax account issue. A representative will call you back within 2 business days to schedule an in-person appointment at your convenience. If you have an ongoing, complex tax account problem or a special need, such as a disability, an appointment can be requested. All other issues will be handled without an appointment. To find the number of your local office, go to www.irs.gov/localcontacts or look in the phone book under *United States Government, Internal Revenue Service*.



Mail. You can send your order for forms, instructions, and publications to the address below. You should receive a response within 10 days after your request is received.

Internal Revenue Service
1201 N. Mitsubishi Motorway
Bloomington, IL 61705-6613



DVD for tax products. You can order Publication 1796, IRS Tax Products DVD, and obtain:

- Current-year forms, instructions, and publications.
- Prior-year forms, instructions, and publications.
- Tax Map: an electronic research tool and finding aid.
- Tax law frequently asked questions.
- Tax Topics from the IRS telephone response system.
- Internal Revenue Code—Title 26 of the U.S. Code.
- Fill-in, print, and save features for most tax forms.
- Internal Revenue Bulletins.
- Toll-free and email technical support.
- Two releases during the year.
 - The first release will ship the beginning

of January 2009.

- The final release will ship the beginning of March 2009.

Purchase the DVD from National Technical Information Service (NTIS) at www.irs.gov/cdorders for \$30 (no handling fee) or call 1-877-233-6767 toll free to purchase the DVD for \$30 (plus a \$6 handling fee).



Small Business Resource Guide 2009. This online guide is a must for every small business owner or any taxpayer about to start a business. This year's guide includes:

- Helpful information, such as how to prepare a business plan, find financing for your business, and much more.
- All the business tax forms, instructions, and publications needed to successfully manage a business.

- Tax law changes for 2009.
- Tax Map: an electronic research tool and finding aid.
- Web links to various government agencies, business associations, and IRS organizations.
- “Rate the Product” survey—your opportunity to suggest changes for future editions.
- A site map of the guide to help you navigate the pages with ease.
- An interactive “Teens in Biz” module that gives practical tips for teens about starting their own business, creating a business plan, and filing taxes.

The information is updated during the year. Visit www.irs.gov and enter keyword “SBRG” in the upper right-hand corner for more information.

Tax Publications for Individual TaxpayersSee *How To Get Tax Help* for a variety of ways to get publications, including by computer, phone, and mail.**General Guides**

- 1** Your Rights as a Taxpayer
- 17** Your Federal Income Tax For Individuals
- 334** Tax Guide for Small Business (For Individuals Who Use Schedule C or C-EZ)
- 509** Tax Calendars for 2009
- 553** Highlights of 2008 Tax Changes
- 910** IRS Guide to Free Tax Services

Specialized Publications

- 3** Armed Forces' Tax Guide
- 54** Tax Guide for U.S. Citizens and Resident Aliens Abroad
- 225** Farmer's Tax Guide
- 463** Travel, Entertainment, Gift, and Car Expenses
- 501** Exemptions, Standard Deduction, and Filing Information
- 502** Medical and Dental Expenses (Including the Health Coverage Tax Credit)
- 503** Child and Dependent Care Expenses
- 504** Divorced or Separated Individuals
- 505** Tax Withholding and Estimated Tax
- 514** Foreign Tax Credit for Individuals
- 516** U.S. Government Civilian Employees Stationed Abroad
- 517** Social Security and Other Information for Members of the Clergy and Religious Workers
- 519** U.S. Tax Guide for Aliens
- 521** Moving Expenses
- 523** Selling Your Home
- 524** Credit for the Elderly or the Disabled
- 525** Taxable and Nontaxable Income
- 526** Charitable Contributions
- 527** Residential Rental Property (Including Rental of Vacation Homes)
- 529** Miscellaneous Deductions
- 530** Tax Information for Homeowners

- 531** Reporting Tip Income
- 535** Business Expenses
- 536** Net Operating Losses (NOLs) for Individuals, Estates, and Trusts
- 537** Installment Sales
- 541** Partnerships
- 544** Sales and Other Dispositions of Assets
- 547** Casualties, Disasters, and Thefts
- 550** Investment Income and Expenses (Including Capital Gains and Losses)
- 551** Basis of Assets
- 552** Recordkeeping for Individuals
- 554** Tax Guide for Seniors
- 555** Community Property
- 556** Examination of Returns, Appeal Rights, and Claims for Refund
- 559** Survivors, Executors, and Administrators
- 561** Determining the Value of Donated Property
- 564** Mutual Fund Distributions
- 570** Tax Guide for Individuals With Income From U.S. Possessions
- 571** Tax-Sheltered Annuity Plans (403(b) Plans) For Employees of Public Schools and Certain Tax-Exempt Organizations
- 575** Pension and Annuity Income
- 584** Casualty, Disaster, and Theft Loss Workbook (Personal-Use Property)
- 587** Business Use of Your Home (Including Use by Daycare Providers)
- 590** Individual Retirement Arrangements (IRAs)
- 593** Tax Highlights for U.S. Citizens and Residents Going Abroad
- 594** The IRS Collection Process
- 596** Earned Income Credit (EIC)
- 721** Tax Guide to U.S. Civil Service Retirement Benefits
- 901** U.S. Tax Treaties
- 907** Tax Highlights for Persons with Disabilities

- 908** Bankruptcy Tax Guide
- 915** Social Security and Equivalent Railroad Retirement Benefits
- 919** How Do I Adjust My Tax Withholding?
- 925** Passive Activity and At-Risk Rules
- 926** Household Employer's Tax Guide For Wages Paid in 2009
- 929** Tax Rules for Children and Dependents
- 936** Home Mortgage Interest Deduction
- 946** How To Depreciate Property
- 947** Practice Before the IRS and Power of Attorney
- 950** Introduction to Estate and Gift Taxes
- 967** The IRS Will Figure Your Tax
- 969** Health Savings Accounts and Other Tax-Favored Health Plans
- 970** Tax Benefits for Education
- 971** Innocent Spouse Relief
- 972** Child Tax Credit
- 1542** Per Diem Rates (For Travel Within the Continental United States)
- 1544** Reporting Cash Payments of Over \$10,000 (Received in a Trade or Business)
- 1546** Taxpayer Advocate Service – Your Voice at the IRS

Spanish Language Publications

- 1SP** Derechos del Contribuyente
- 17SP** El Impuesto Federal sobre los Ingresos (Para Personas Físicas)
- 594SP** El Proceso de Cobro del IRS
- 596SP** Crédito por Ingreso del Trabajo
- 850** English-Spanish Glossary of Words and Phrases Used in Publications Issued by the Internal Revenue Service
- 1544SP** Informe de Pagos en Efectivo en Exceso de \$10,000 (Recibidos en una Ocupación o Negocio)

Commonly Used Tax FormsSee *How To Get Tax Help* for a variety of ways to get forms, including by computer, phone, and mail.

Form Number and Title
1040 U.S. Individual Income Tax Return
Sch A&B Itemized Deductions & Interest and Ordinary Dividends
Sch C Profit or Loss From Business
Sch C-EZ Net Profit From Business
Sch D Capital Gains and Losses
Sch D-1 Continuation Sheet for Schedule D
Sch E Supplemental Income and Loss
Sch EIC Earned Income Credit
Sch F Profit or Loss From Farming
Sch H Household Employment Taxes
Sch J Income Averaging for Farmers and Fishermen
Sch R Credit for the Elderly or the Disabled
Sch SE Self-Employment Tax
1040A U.S. Individual Income Tax Return
Sch 1 Interest and Ordinary Dividends for Form 1040A Filers
Sch 2 Child and Dependent Care Expenses for Form 1040A Filers
Sch 3 Credit for the Elderly or the Disabled for Form 1040A Filers
1040EZ Income Tax Return for Single and Joint Filers With No Dependents
1040-ES Estimated Tax for Individuals
1040X Amended U.S. Individual Income Tax Return

Form Number and Title
2106 Employee Business Expenses
2106-EZ Unreimbursed Employee Business Expenses
2210 Underpayment of Estimated Tax by Individuals, Estates, and Trusts
2441 Child and Dependent Care Expenses
2848 Power of Attorney and Declaration of Representative
3903 Moving Expenses
4562 Depreciation and Amortization
4868 Application for Automatic Extension of Time To File U.S. Individual Income Tax Return
4952 Investment Interest Expense Deduction
5329 Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts
6251 Alternative Minimum Tax—Individuals
8283 Noncash Charitable Contributions
8582 Passive Activity Loss Limitations
8606 Nondeductible IRAs
8812 Additional Child Tax Credit
8822 Change of Address
8829 Expenses for Business Use of Your Home
8863 Education Credits (Hope and Lifetime Learning Credits)
9465 Installment Agreement Request