

## 1041 MeF ATS Scenario #4

### Forms Included in Scenario

Form 1041  
Schedule I (Form 1041)  
Form 1116 (2)  
Form 2210  
Form 4684  
Form 4952  
Form 4972  
Form 8453-FE  
Form 1099R  
IRS Payment  
Form 1041 Estate Tax Deduction with IRD Computation Statement  
Form 1116 (LSD) Worksheet  
Form 2210 Waiver Explanation Statement  
Schedule K-1 (Form 1041)  
Schedule K-1 Ordinary Business Income Explanation  
Schedule K-1 Estate Tax Deductions Explanation  
Schedule K-1 Foreign Tax Schedule

### Taxpayer's Name, Address and TIN

Hobert Green Estate  
4 Test St  
Baltimore, MD 21215  
00-4011114

### Signature Information

Signature on Form 8453-FE and included in submission as PDF.

### IRS Payment Record

Routing Number	101000695
Bank Account Number	0536647211
Bank Account Type	Checking
Payment Amount	5877
Requested Payment Date	11/15/2014

Daytime Phone Number:	000-453-6455
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### Form 1041 Line 8 Income -- Repeating Group

Description	Amount
Lump sum pension	10000
Final Wages	1000

### Statement Information

#### Form 1041 Line 19 Estate Tax Deduction with IRD Computation Statement

IRD – Wages	1000
Estate tax after credits	26800
Estate tax without net value amount	26500
Qualifying Estate Tax Deduction	300
IRD Included in Recipient Income	500
Estate Tax Deduction	150

### Form 2210 Waiver Explanation Statement

Estates not required to file estimated taxes in the first two years.

### Form 1041 Schedule K-1 Ordinary Business Income Explanation

Final Wages	500
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### Form 1041 Sch K-1 Estate Tax Deductions Explanation

Total IRD Income	1000
Qualifying estate tax deduction	300
IRD Included in Recipient Income	500
Estate Tax Deduction	150

### 1041 Sch K-1 Foreign Tax Schedule

Country	SZ
Interest Income	5000
Foreign tax paid	500

► Information about Form 1041 and its separate instructions is at [www.irs.gov/form1041](http://www.irs.gov/form1041).

<b>A</b> Check all that apply:		For calendar year 2013 or fiscal year beginning <u>08/01</u> , 2013, and ending <u>07/31</u> , 20 <u>14</u>	
<input checked="" type="checkbox"/> Decedent's estate	Name of estate or trust (If a grantor type trust, see the instructions.)		<b>C</b> Employer identification number
<input type="checkbox"/> Simple trust	<u>Hubert Green Estate</u>		<u>00-4011114</u>
<input type="checkbox"/> Complex trust	Name and title of fiduciary		<b>D</b> Date entity created
<input type="checkbox"/> Qualified disability trust	<u>AA &amp; BB Estate Planning</u>		<u>2012-08-19</u>
<input type="checkbox"/> ESBT (S portion only)	Number, street, and room or suite no. (If a P.O. box, see the instructions.)		<b>E</b> Nonexempt charitable and split-interest trusts, check applicable box(es), see instructions.
<input type="checkbox"/> Grantor type trust	<u>4 Test St</u>		<input type="checkbox"/> Described in sec. 4947(a)(1). Check here if not a private foundation . . . <input type="checkbox"/>
<input type="checkbox"/> Bankruptcy estate—Ch. 7	City or town, state or province, country, and ZIP or foreign postal code		<input type="checkbox"/> Described in sec. 4947(a)(2)
<input type="checkbox"/> Bankruptcy estate—Ch. 11	<u>Baltimore, MD 21215</u>		<input type="checkbox"/> Net operating loss carryback
<input type="checkbox"/> Pooled income fund			<input type="checkbox"/> Change in fiduciary's address
<b>B</b> Number of Schedules K-1 attached (see instructions) ► <u>1</u>	<b>F</b> Check applicable boxes:		
	<input type="checkbox"/> Initial return	<input type="checkbox"/> Final return	<input type="checkbox"/> Amended return
	<input type="checkbox"/> Change in trust's name	<input type="checkbox"/> Change in fiduciary	<input type="checkbox"/> Change in fiduciary's name
<b>G</b> Check here if the estate or filing trust made a section 645 election . . . <input type="checkbox"/> Trust EIN ►			

<b>Income</b>	<b>1</b> Interest income . . . . .	<b>1</b>	<u>80000</u>
	<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>	<u>11000</u>
<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 checked="" type="checkbox"/> . . . . .	<b>10</b>	<u>3500</u>
	<b>11</b> Taxes . . . . .	<b>11</b>	<u>8000</u>
	<b>12</b> Fiduciary fees . . . . .	<b>12</b>	<u>6875</u>
	<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>	<u>5860</u>
	<b>b</b> Net operating loss deduction (see instructions) . . . . .	<b>15b</b>	
	<b>c</b> Allowable miscellaneous itemized deductions subject to the 2% floor . . . . .	<b>15c</b>	
	<b>16</b> Add lines 10 through 15c . . . . .	<b>16</b>	
	<b>17</b> Adjusted total income or (loss). Subtract line 16 from line 9 . . . . .	<b>17</b>	<u>62265</u>
	<b>18</b> Income distribution deduction (from Schedule B, line 15). Attach Schedules K-1 (Form 1041) . . . . .	<b>18</b>	<u>40000</u>
<b>19</b> Estate tax deduction including certain generation-skipping taxes (attach computation) . . . . .	<b>19</b>	<u>150</u>	
<b>20</b> Exemption . . . . .	<b>20</b>	<u>600</u>	
<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 instructions . . . . .	<b>22</b>	<u>21515</u>
	<b>23</b> <b>Total tax</b> (from Schedule G, line 7) . . . . .	<b>23</b>	
	<b>24</b> <b>Payments:</b> a 2013 estimated tax payments and amount applied from 2012 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 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 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 Credited to 2014 estimated tax</b> ► . . . . . ; <b>b Refunded</b> ► . . . . .	<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 Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name ►

Firm's EIN ►

Firm's address ►

Phone no.

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

<b>1</b>	Amounts paid or permanently set aside for charitable purposes from gross income (see instructions)	<b>1</b>	4500
<b>2</b>	Tax-exempt income allocable to charitable contributions (see instructions)	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1	<b>3</b>	4500
<b>4</b>	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes	<b>4</b>	
<b>5</b>	Add lines 3 and 4	<b>5</b>	
<b>6</b>	Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable purposes (see instructions)	<b>6</b>	
<b>7</b>	<b>Charitable deduction.</b> Subtract line 6 from line 5. Enter here and on page 1, line 13	<b>7</b>	4500

**Schedule B Income Distribution Deduction**

<b>1</b>	Adjusted total income (see instructions)	<b>1</b>	62265
<b>2</b>	Adjusted tax-exempt interest	<b>2</b>	
<b>3</b>	Total net gain from Schedule D (Form 1041), line 15, column (1) (see instructions)	<b>3</b>	
<b>4</b>	Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion)	<b>4</b>	
<b>5</b>	Capital gains for the tax year included on Schedule A, line 1 (see instructions)	<b>5</b>	
<b>6</b>	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	<b>6</b>	
<b>7</b>	<b>Distributable net income.</b> Combine lines 1 through 6. If zero or less, enter -0-	<b>7</b>	62265
<b>8</b>	If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law	<b>8</b>	
<b>9</b>	Income required to be distributed currently	<b>9</b>	40000
<b>10</b>	Other amounts paid, credited, or otherwise required to be distributed	<b>10</b>	
<b>11</b>	Total distributions. Add lines 9 and 10. If greater than line 8, see instructions	<b>11</b>	40000
<b>12</b>	Enter the amount of tax-exempt income included on line 11	<b>12</b>	
<b>13</b>	Tentative income distribution deduction. Subtract line 12 from line 11	<b>13</b>	40000
<b>14</b>	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-	<b>14</b>	62265
<b>15</b>	<b>Income distribution deduction.</b> Enter the smaller of line 13 or line 14 here and on page 1, line 18	<b>15</b>	

**Schedule G Tax Computation** (see instructions)

<b>1 Tax: a</b>	Tax on taxable income (see instructions)	<b>1a</b>	6878
<b>b</b>	Tax on lump-sum distributions. Attach Form 4972	<b>1b</b>	2000
<b>c</b>	Alternative minimum tax (from Schedule I (Form 1041), line 56)	<b>1c</b>	0
<b>d Total.</b>	Add lines 1a through 1c	<b>1d</b>	
<b>2a</b>	Foreign tax credit. Attach Form 1116	<b>2a</b>	3000
<b>b</b>	General business credit. Attach Form 3800	<b>2b</b>	
<b>c</b>	Credit for prior year minimum tax. Attach Form 8801	<b>2c</b>	
<b>d</b>	Bond credits. Attach Form 8912	<b>2d</b>	
<b>e Total credits.</b>	Add lines 2a through 2d	<b>2e</b>	
<b>3</b>	Subtract line 2e from line 1d. If zero or less, enter -0-	<b>3</b>	
<b>4</b>	Net investment income tax from Form 8960, line 21	<b>4</b>	
<b>5</b>	Recapture taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611	<b>5</b>	
<b>6</b>	Household employment taxes. Attach Schedule H (Form 1040)	<b>6</b>	
<b>7 Total tax.</b>	Add lines 3 through 6. Enter here and on page 1, line 23	<b>7</b>	

**Other Information**

	Yes	No
<b>1</b> 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 ► \$		✓
<b>2</b> 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?		✓
<b>3</b> At any time during calendar year 2013, 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 the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ►		✓
<b>4</b> 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 instructions		✓
<b>5</b> Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see the instructions for required attachment		✓
<b>6</b> If this is an estate or a complex trust making the section 663(b) election, check here (see instructions) ► <input type="checkbox"/>		
<b>7</b> To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see instructions) ► <input type="checkbox"/>		
<b>8</b> 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"/>		
<b>9</b> Are any present or future trust beneficiaries skip persons? See instructions		✓

**SCHEDULE I  
(Form 1041)**Department of the Treasury  
Internal Revenue Service**Alternative Minimum Tax—Estates and Trusts**

► Attach to Form 1041.

► Information about Schedule I (Form 1041) and its separate instructions is at [www.irs.gov/form1041](http://www.irs.gov/form1041).

OMB No. 1545-0092

**2013**

Name of estate or trust

Hobert Green Estate

Employer identification number

00-4011114

**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	62265
2	Interest	2	3500
3	Taxes	3	8000
4	Miscellaneous itemized deductions (from Form 1041, line 15c)	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 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	
26	Income distribution deduction from Part II, line 44	26	40000
27	Estate tax deduction (from Form 1041, line 19)	27	150
28	Add lines 26 and 27	28	
29	Estate's or trust's share of alternative minimum taxable income. Subtract line 28 from line 25	29	

If line 29 is:

- \$23,100 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 \$23,100, but less than \$179,500, go to line 45.
- \$179,500 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 instructions)	30	73765
31	Adjusted tax-exempt interest (other than amounts included on line 8)	31	
32	Total net gain from Schedule D (Form 1041), line 19, 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 instructions)	34	
35	Capital gains computed on a minimum tax basis included on line 25	35	( )
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	
38	Income required to be distributed currently (from Form 1041, Schedule B, line 9)	38	40000
39	Other amounts paid, credited, or otherwise required to be distributed (from Form 1041, Schedule B, line 10)	39	
40	Total distributions. Add lines 38 and 39	40	40000
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	

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

<b>43</b>	Tentative income distribution deduction on a minimum tax basis. Subtract line 31 from line 37. If zero or less, enter -0-	<b>43</b>	73765	
<b>44</b>	<b>Income distribution deduction on a minimum tax basis.</b> Enter the smaller of line 42 or line 43. Enter here and on line 26	<b>44</b>	40000	

**Part III** Alternative Minimum Tax

<b>45</b>	Exemption amount	<b>45</b>	\$23,100	00
<b>46</b>	Enter the amount from line 29	<b>46</b>	33615	
<b>47</b>	Phase-out of exemption amount	<b>47</b>	\$76,950	00
<b>48</b>	Subtract line 47 from line 46. If zero or less, enter -0-	<b>48</b>		
<b>49</b>	Multiply line 48 by 25% (.25)	<b>49</b>		
<b>50</b>	Subtract line 49 from line 45. If zero or less, enter -0-	<b>50</b>	23100	
<b>51</b>	Subtract line 50 from line 46	<b>51</b>	10515	
<b>52</b>	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 18a and 19 of column (2) of Schedule D (Form 1041) (as refigured for the AMT, if necessary). Otherwise, if line 51 is— • \$179,500 or less, multiply line 51 by 26% (.26). • Over \$179,500, multiply line 51 by 28% (.28) and subtract \$3,590 from the result	<b>52</b>	2734	
<b>53</b>	Alternative minimum foreign tax credit (see instructions)	<b>53</b>	1611	
<b>54</b>	Tentative minimum tax. Subtract line 53 from line 52	<b>54</b>	1123	
<b>55</b>	Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a)	<b>55</b>	3878	
<b>56</b>	<b>Alternative minimum tax.</b> Subtract line 55 from line 54. If zero or less, enter -0-. Enter here and on Form 1041, Schedule G, line 1c	<b>56</b>		

**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 in the Instructions for Form 1041, see the instructions before completing this part.

<b>57</b>	Enter the amount from line 51	<b>57</b>		
<b>58</b>	Enter the amount from Schedule D (Form 1041), line 26, line 13 of the Schedule D Tax Worksheet, or line 4 of the Qualified Dividends Tax Worksheet in the Instructions for Form 1041, whichever applies (as refigured for the AMT, if necessary)	<b>58</b>		
<b>59</b>	Enter the amount from Schedule D (Form 1041), line 18b, 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-	<b>59</b>		
<b>60</b>	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 <b>smaller</b> of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary)	<b>60</b>		
<b>61</b>	Enter the <b>smaller</b> of line 57 or line 60	<b>61</b>		
<b>62</b>	Subtract line 61 from line 57	<b>62</b>		
<b>63</b>	If line 62 is \$179,500 or less, multiply line 62 by 26% (.26). Otherwise, multiply line 62 by 28% (.28) and subtract \$3,590 from the result	<b>63</b>		
<b>64</b>	Maximum amount subject to the 0% rate	<b>64</b>	\$2,450	00
<b>65</b>	Enter the amount from line 27 of Schedule D (Form 1041), line 14 of the Schedule D Tax Worksheet, or line 5 of the Qualified Dividends Tax Worksheet in 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-	<b>65</b>		
<b>66</b>	Subtract line 65 from line 64. If zero or less, enter -0-	<b>66</b>		
<b>67</b>	Enter the <b>smaller</b> of line 57 or line 58	<b>67</b>		
<b>68</b>	Enter the <b>smaller</b> of line 66 or line 67. This amount is taxed at 0%	<b>68</b>		
<b>69</b>	Subtract line 68 from line 67	<b>69</b>		



**Part IV** Line 52 Computation Using Maximum Capital Gains Rates *(continued)*

<b>70</b>	Enter the amount from line 35 of Schedule D (Form 1041), line 25 of the Schedule D Tax Worksheet, or line 13 of the Qualified Dividends Tax Worksheet in 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-	<b>70</b>			
<b>71</b>	Enter the <b>smaller</b> of line 69 or 70	<b>71</b>			
<b>72</b>	Multiply line 71 by 15% (.15)			<b>72</b>	
<b>73</b>	Add lines 68 and 71	<b>73</b>			
<b>If lines 73 and 57 are the same, skip lines 74 through 78 and go to line 79. Otherwise, go to line 74.</b>					
<b>74</b>	Subtract line 73 from line 67	<b>74</b>			
<b>75</b>	Multiply line 74 by 20% (.20)			<b>75</b>	
<b>If line 59 is zero or blank, skip lines 76 through 78 and go to line 79. Otherwise, go to line 76.</b>					
<b>76</b>	Add lines 62, 73, and 74	<b>76</b>			
<b>77</b>	Subtract line 76 from line 57	<b>77</b>			
<b>78</b>	Multiply line 77 by 25% (.25)			<b>78</b>	
<b>79</b>	Add lines 63, 72, 75, and 78			<b>79</b>	
<b>80</b>	If line 57 is \$179,500 or less, multiply line 57 by 26% (.26). Otherwise, multiply line 57 by 28% (.28) and subtract \$3,590 from the result			<b>80</b>	
<b>81</b>	Enter the <b>smaller</b> of line 79 or line 80 here and on line 52			<b>81</b>	

Schedule I (Form 1041) (2013)



**Foreign Tax Credit**

(Individual, Estate, or Trust)

▶ Attach to Form 1040, 1040NR, 1041, or 990-T.

▶ Information about Form 1116 and its separate instructions is at [www.irs.gov/form1116](http://www.irs.gov/form1116).Name Hubert Green Estate Identifying number as shown on page 1 of your tax return 00-4011114Use a separate Form 1116 for each category of income listed below. See **Categories of Income** in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a** ☐ Passive category income **c** ☐ Section 901(j) income **e** ☒ Lump-sum distributions  
**b** ☐ General category income **d** ☐ Certain income re-sourced by treaty

**f** Resident of (name of country) ▶ United States**Note:** If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.**Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)**

		Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
		A	B	C	
<b>g</b>	Enter the name of the foreign country or U.S. possession ▶				
<b>1a</b>	Gross income from sources within country shown above and of the type checked above (see instructions):				<b>1a</b>
<b>b</b>	Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions) . . . ▶ <input type="checkbox"/>				
<b>Deductions and losses (Caution: See instructions):</b>					
<b>2</b>	Expenses <b>definitely related</b> to the income on line 1a (attach statement) . . . . .				
<b>3</b>	Pro rata share of other deductions <b>not definitely related:</b>				
<b>a</b>	Certain itemized deductions or standard deduction (see instructions) . . . . .				
<b>b</b>	Other deductions (attach statement) . . . . .				
<b>c</b>	Add lines 3a and 3b . . . . .				
<b>d</b>	Gross foreign source income (see instructions) . . . . .				
<b>e</b>	Gross income from all sources (see instructions) . . . . .				
<b>f</b>	Divide line 3d by line 3e (see instructions) . . . . .				
<b>g</b>	Multiply line 3c by line 3f . . . . .				
<b>4</b>	Pro rata share of interest expense (see instructions):				
<b>a</b>	Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions) . . . . .				
<b>b</b>	Other interest expense . . . . .				
<b>5</b>	Losses from foreign sources . . . . .				
<b>6</b>	Add lines 2, 3g, 4a, 4b, and 5 . . . . .				<b>6</b>
<b>7</b>	Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 . . . . . ▶				<b>7</b>

**Part II Foreign Taxes Paid or Accrued (see instructions)**

Country	Credit is claimed for taxes (you must check one) (h) <input checked="" type="checkbox"/> Paid (i) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued								
		In foreign currency				In U.S. dollars				
		Taxes withheld at source on:			(n) Other foreign taxes paid or accrued	Taxes withheld at source on:			(r) Other foreign taxes paid or accrued	(s) Total foreign taxes paid or accrued (add cols. (o) through (r))
		(j) Date paid or accrued	(k) Dividends	(l) Rents and royalties		(m) Interest	(o) Dividends	(p) Rents and royalties		
<b>A</b>	<u>03/06/2013</u>								<u>1000</u>	<u>1000</u>
<b>B</b>										
<b>C</b>										
<b>8</b>	Add lines A through C, column (s). Enter the total here and on line 9, page 2 . . . . . ▶									<b>8</b>

**Part III Figuring the Credit**

<b>9</b>	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I . . . . .	<b>9</b>	1000
<b>10</b>	Carryback or carryover (attach detailed computation) . . . . .	<b>10</b>	
<b>11</b>	Add lines 9 and 10 . . . . .	<b>11</b>	1000
<b>12</b>	Reduction in foreign taxes (see instructions) . . . . .	<b>12</b>	( )
<b>13</b>	Taxes reclassified under high tax kickout (see instructions) . . . . .	<b>13</b>	
<b>14</b>	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit . . . . .	<b>14</b>	
<b>15</b>	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions) . . . . .	<b>15</b>	
<b>16</b>	Adjustments to line 15 (see instructions) . . . . .	<b>16</b>	
<b>17</b>	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.) . . . . .	<b>17</b>	10000
<b>18</b>	<b>Individuals:</b> Enter the amount from Form 1040, line 41, or Form 1040NR, line 39. <b>Estates and trusts:</b> Enter your taxable income without the deduction for your exemption . . . . .	<b>18</b>	10000
<b>Caution:</b> If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.			
<b>19</b>	Divide line 17 by line 18. If line 17 is more than line 18, enter "1" . . . . .	<b>19</b>	
<b>20</b>	<b>Individuals:</b> Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount from Form 1040NR, line 42. <b>Estates and trusts:</b> Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37 . . . . .	<b>20</b>	2000
<b>Caution:</b> If you are completing line 20 for separate category <b>e</b> (lump-sum distributions), see instructions.			
<b>21</b>	Multiply line 20 by line 19 (maximum amount of credit) . . . . .	<b>21</b>	2000
<b>22</b>	Enter the <b>smaller</b> of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through 27 and enter this amount on line 28. Otherwise, complete the appropriate line in Part IV (see instructions) . . . . .	<b>22</b>	

**Part IV Summary of Credits From Separate Parts III** (see instructions)

<b>23</b>	Credit for taxes on passive category income . . . . .	<b>23</b>	
<b>24</b>	Credit for taxes on general category income . . . . .	<b>24</b>	
<b>25</b>	Credit for taxes on certain income re-sourced by treaty . . . . .	<b>25</b>	
<b>26</b>	Credit for taxes on lump-sum distributions . . . . .	<b>26</b>	
<b>27</b>	Add lines 23 through 26 . . . . .	<b>27</b>	
<b>28</b>	Enter the <b>smaller</b> of line 20 or line 27 . . . . .	<b>28</b>	
<b>29</b>	Reduction of credit for international boycott operations. See instructions for line 12 . . . . .	<b>29</b>	
<b>30</b>	Subtract line 29 from line 28. This is your <b>foreign tax credit</b> . Enter here and on Form 1040, line 47; Form 1040NR, line 45; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a . . . . .	<b>30</b>	

**Foreign Tax Credit**

(Individual, Estate, or Trust)

▶ Attach to Form 1040, 1040NR, 1041, or 990-T.

▶ Information about Form 1116 and its separate instructions is at [www.irs.gov/form1116](http://www.irs.gov/form1116).

Name \_\_\_\_\_ Identifying number as shown on page 1 of your tax return \_\_\_\_\_

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a** ☐ Passive category income      **c** ☐ Section 901(j) income      **e** ☐ Lump-sum distributions  
**b** ☐ General category income      **d** ☐ Certain income re-sourced by treaty

**f** Resident of (name of country) ▶ \_\_\_\_\_**Note:** If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.**Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)**

		Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
		A	B	C	
<b>g</b>	Enter the name of the foreign country or U.S. possession ▶ _____				
<b>1a</b>	Gross income from sources within country shown above and of the type checked above (see instructions): _____				<b>1a</b>
<b>b</b>	Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions) . . . ▶ <input type="checkbox"/>				
<b>Deductions and losses (Caution: See instructions):</b>					
<b>2</b>	Expenses <b>definitely related</b> to the income on line 1a (attach statement) . . . . .				
<b>3</b>	Pro rata share of other deductions <b>not definitely related:</b>				
<b>a</b>	Certain itemized deductions or standard deduction (see instructions) . . . . .				
<b>b</b>	Other deductions (attach statement) . . . . .				
<b>c</b>	Add lines 3a and 3b . . . . .				
<b>d</b>	Gross foreign source income (see instructions) . . . . .				
<b>e</b>	Gross income from all sources (see instructions) . . . . .				
<b>f</b>	Divide line 3d by line 3e (see instructions) . . . . .				
<b>g</b>	Multiply line 3c by line 3f . . . . .				
<b>4</b>	Pro rata share of interest expense (see instructions):				
<b>a</b>	Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions) . . . . .				
<b>b</b>	Other interest expense . . . . .				
<b>5</b>	Losses from foreign sources . . . . .				
<b>6</b>	Add lines 2, 3g, 4a, 4b, and 5 . . . . .				<b>6</b>
<b>7</b>	Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 . . . . . ▶				<b>7</b>

**Part II Foreign Taxes Paid or Accrued (see instructions)**

Country	Credit is claimed for taxes (you must check one) (h) <input type="checkbox"/> Paid (i) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued								
		In foreign currency				In U.S. dollars				
		Taxes withheld at source on:			(n) Other foreign taxes paid or accrued	Taxes withheld at source on:			(r) Other foreign taxes paid or accrued	(s) Total foreign taxes paid or accrued (add cols. (o) through (r))
		(j) Date paid or accrued	(k) Dividends	(l) Rents and royalties		(m) Interest	(o) Dividends	(p) Rents and royalties		
<b>A</b>										
<b>B</b>										
<b>C</b>										
<b>8</b>	Add lines A through C, column (s). Enter the total here and on line 9, page 2 . . . . . ▶									<b>8</b>

**Part III Figuring the Credit**

<b>9</b>	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I . . . . .	<b>9</b>		
<b>10</b>	Carryback or carryover (attach detailed computation) . . . . .	<b>10</b>		
<b>11</b>	Add lines 9 and 10 . . . . .	<b>11</b>		
<b>12</b>	Reduction in foreign taxes (see instructions) . . . . .	<b>12</b>	( )	
<b>13</b>	Taxes reclassified under high tax kickout (see instructions) . . . . .	<b>13</b>		
<b>14</b>	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit . . . . .	<b>14</b>		
<b>15</b>	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions) . . . . .	<b>15</b>		
<b>16</b>	Adjustments to line 15 (see instructions) . . . . .	<b>16</b>		
<b>17</b>	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.) . . . . .	<b>17</b>		
<b>18</b>	<b>Individuals:</b> Enter the amount from Form 1040, line 41, or Form 1040NR, line 39. <b>Estates and trusts:</b> Enter your taxable income without the deduction for your exemption . . . . .	<b>18</b>		
	<b>Caution:</b> If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.			
<b>19</b>	Divide line 17 by line 18. If line 17 is more than line 18, enter "1" . . . . .	<b>19</b>		
<b>20</b>	<b>Individuals:</b> Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount from Form 1040NR, line 42. <b>Estates and trusts:</b> Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37 . . . . .	<b>20</b>		
	<b>Caution:</b> If you are completing line 20 for separate category <b>e</b> (lump-sum distributions), see instructions.			
<b>21</b>	Multiply line 20 by line 19 (maximum amount of credit) . . . . .	<b>21</b>		
<b>22</b>	Enter the <b>smaller</b> of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through 27 and enter this amount on line 28. Otherwise, complete the appropriate line in Part IV (see instructions) . . . . . ▶	<b>22</b>		

**Part IV Summary of Credits From Separate Parts III (see instructions)**

<b>23</b>	Credit for taxes on passive category income . . . . .	<b>23</b>		
<b>24</b>	Credit for taxes on general category income . . . . .	<b>24</b>		
<b>25</b>	Credit for taxes on certain income re-sourced by treaty . . . . .	<b>25</b>		
<b>26</b>	Credit for taxes on lump-sum distributions . . . . .	<b>26</b>		
<b>27</b>	Add lines 23 through 26 . . . . .	<b>27</b>		
<b>28</b>	Enter the <b>smaller</b> of line 20 or line 27 . . . . .	<b>28</b>		
<b>29</b>	Reduction of credit for international boycott operations. See instructions for line 12 . . . . .	<b>29</b>		
<b>30</b>	Subtract line 29 from line 28. This is your <b>foreign tax credit</b> . Enter here and on Form 1040, line 47; Form 1040NR, line 45; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a . . . . . ▶	<b>30</b>		

## Worksheet for Form 1116 (LSD)

1	Enter the amount from Form 1116, line 8.....	
2	Enter the sum of the amounts from Form 4972, lines 6 and 12, that are from foreign sources. Also enter this amount on Form 1116, line 17.....	
3	Enter the sum of the amounts from Form 4972, lines 6 and 12, that are from all sources (both U.S. and foreign). Also enter this amount on Form 1116, line 18.....	
4	Divide line 2 by line 3. Enter the result as a decimal (rounded to at least four places) here and on Form 1116, line 19. If line 2 is equal to or more than line 3, enter "1" .....	
5	Enter the amount from Form 4972, line 30. Also include this amount on Form 1116, line 20.....	
	Caution: Do not include the amount on line 5 above in the tax you enter on line 20 of any other Form 1116 you are filing.	
6	Multiply line 5 by line 4. Enter the result here and on Form 1116, line 21.....	
7	Enter the smaller of line 1 or line 6 here and on Form 1116, line 22. To the left of line 22, write "LSD" .....	

**Underpayment of Estimated Tax by  
Individuals, Estates, and Trusts**

► Information about Form 2210 and its separate instructions is at [www.irs.gov/form2210](http://www.irs.gov/form2210).  
► Attach to Form 1040, 1040A, 1040NR, 1040NR-EZ, or 1041.

OMB No. 1545-0140

**2013**  
Attachment  
Sequence No. **06**

Name(s) shown on tax return

Hobert Green Estate

Identifying number

00-4011114

**Do You Have To File Form 2210?**

Complete lines 1 through 7 below. Is line 7 less than \$1,000?

**Yes** → Do not file Form 2210. You do not owe a penalty.

**No** → Complete lines 8 and 9 below. Is line 6 equal to or more than line 9?

**Yes** → You do not owe a penalty. **Do not file Form 2210** (but if box **E** in Part II applies, you must file page 1 of Form 2210).

**No** → You may owe a penalty. Does any box in Part II below apply?

**Yes** → You **must** file Form 2210. Does box **B**, **C**, or **D** in Part II apply?

**No** → Do not file Form 2210. You are not required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but **do not file Form 2210**.

**Yes** → You must figure your penalty.

You are **not** required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but **file only page 1 of Form 2210**.

**Part I Required Annual Payment**

1	Enter your 2013 tax after credits from Form 1040, line 55 (see instructions if not filing Form 1040)	1	5877
2	Other taxes, including self-employment tax and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions)	2	
3	Refundable credits (see instructions)	3	( )
4	Current year tax. Combine lines 1, 2, and 3. If less than \$1,000, <b>stop</b> ; you do not owe a penalty. <b>Do not file Form 2210</b>	4	5877
5	Multiply line 4 by 90% (.90)	5	
6	Withholding taxes. <b>Do not</b> include estimated tax payments (see instructions)	6	
7	Subtract line 6 from line 4. If less than \$1,000, <b>stop</b> ; you do not owe a penalty. <b>Do not file Form 2210</b>	7	5877
8	Maximum required annual payment based on prior year's tax (see instructions)	8	4000
9	<b>Required annual payment.</b> Enter the <b>smaller</b> of line 5 or line 8	9	

**Next:** Is line 9 more than line 6?

- ☐ **No.** You **do not** owe a penalty. **Do not** file Form 2210 unless box **E** below applies.
- ☒ **Yes.** You may owe a penalty, but **do not** file Form 2210 unless one or more boxes in Part II below applies.
- If box **B**, **C**, or **D** applies, you must figure your penalty and file Form 2210.
  - If box **A** or **E** applies (but not **B**, **C**, or **D**) file only page 1 of Form 2210. You are **not** required to figure your penalty; the IRS will figure it and send you a bill for any unpaid amount. If you want to figure your penalty, you may use Part III or IV as a worksheet and enter your penalty on your tax return, but **file only page 1 of Form 2210**.

**Part II Reasons for Filing.** Check applicable boxes. If none apply, **do not** file Form 2210.

- A** ☒ You request a **waiver** (see instructions) of your entire penalty. You must check this box and file page 1 of Form 2210, but you are not required to figure your penalty.
- B** ☐ You request a **waiver** (see instructions) of part of your penalty. You must figure your penalty and waiver amount and file Form 2210.
- C** ☐ Your income varied during the year and your penalty is reduced or eliminated when figured using the **annualized income installment method**. You must figure the penalty using Schedule AI and file Form 2210.
- D** ☐ Your penalty is lower when figured by treating the federal income tax withheld from your income as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. You must figure your penalty and file Form 2210.
- E** ☐ You filed or are filing a joint return for either 2012 or 2013, but not for both years, and line 8 above is smaller than line 5 above. You must file page 1 of Form 2210, but you are **not** required to figure your penalty (unless box **B**, **C**, or **D** applies).

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11744P

Form **2210** (2013)

**Part III Short Method****Can You Use the Short Method?**

You may use the short method if:

- You made no estimated tax payments (or your only payments were withheld federal income tax), **or**
- You paid the same amount of estimated tax on each of the four payment due dates.

**Must You Use the Regular Method?**

You must use the regular method (Part IV) instead of the short method if:

- You made any estimated tax payments late,
- You checked box **C** or **D** in Part II, **or**
- You are filing Form 1040NR or 1040NR-EZ and you did not receive wages as an employee subject to U.S. income tax withholding.

**Note:** If any payment was made earlier than the due date, you may use the short method, but using it may cause you to pay a larger penalty than the regular method. If the payment was only a few days early, the difference is likely to be small.

<b>10</b>	Enter the amount from Form 2210, line 9 . . . . .	<b>10</b>		
<b>11</b>	Enter the amount, if any, from Form 2210, line 6 . . . . .	<b>11</b>		
<b>12</b>	Enter the total amount, if any, of estimated tax payments you made . . . . .	<b>12</b>		
<b>13</b>	Add lines 11 and 12 . . . . .	<b>13</b>		
<b>14</b>	<b>Total underpayment for year.</b> Subtract line 13 from line 10. If zero or less, <b>stop</b> ; you do not owe a penalty. <b>Do not file Form 2210 unless you checked box E in Part II</b> . . . . .	<b>14</b>		
<b>15</b>	Multiply line 14 by .XXXXX . . . . .	<b>15</b>		
<b>16</b>	<ul style="list-style-type: none"> <li>• If the amount on line 14 was paid <b>on or after</b> 4/15/14, enter -0-.</li> <li>• If the amount on line 14 was paid <b>before</b> 4/15/14, make the following computation to find the amount to enter on line 16.</li> </ul> <div style="margin-left: 40px;">           Amount on line 14      ×      Number of days paid before 4/15/14      ×      .XXXXX      . . . . .         </div>	<b>16</b>		
<b>17</b>	<b>Penalty.</b> Subtract line 16 from line 15. Enter the result here and on Form 1040, line 77; Form 1040A, line 46; Form 1040NR, line 74; Form 1040NR-EZ, line 26; or Form 1041, line 26. <b>Do not file Form 2210 unless you checked a box in Part II</b> . . . . . ►	<b>17</b>		

Form **2210** (2013)



**Part IV Regular Method** (See the instructions if you are filing Form 1040NR or 1040NR-EZ.)

<b>Section A—Figure Your Underpayment</b>		<b>Payment Due Dates</b>			
		<b>(a)</b> 4/15/13	<b>(b)</b> 6/15/13	<b>(c)</b> 9/15/13	<b>(d)</b> 1/15/14
<b>18 Required installments.</b> If box C in Part II applies, enter the amounts from Schedule AI, line 25. Otherwise, enter 25% (.25) of line 9, Form 2210, in each column . . . . .	<b>18</b>				
<b>19</b> Estimated tax paid and tax withheld (see the instructions). For column (a) only, also enter the amount from line 19 on line 23. If line 19 is equal to or more than line 18 for all payment periods, stop here; you do not owe a penalty. <b>Do not file Form 2210 unless you checked a box in Part II</b> . . . . .	<b>19</b>				
<b>Complete lines 20 through 26 of one column before going to line 20 of the next column.</b>					
<b>20</b> Enter the amount, if any, from line 26 in the previous column . . . . .	<b>20</b>				
<b>21</b> Add lines 19 and 20 . . . . .	<b>21</b>				
<b>22</b> Add the amounts on lines 24 and 25 in the previous column . . . . .	<b>22</b>				
<b>23</b> Subtract line 22 from line 21. If zero or less, enter -0-. For column (a) only, enter the amount from line 19 . . . . .	<b>23</b>				
<b>24</b> If line 23 is zero, subtract line 21 from line 22. Otherwise, enter -0- . . . . .	<b>24</b>				
<b>25 Underpayment.</b> If line 18 is equal to or more than line 23, subtract line 23 from line 18. Then go to line 20 of the next column. Otherwise, go to line 26 . ▶	<b>25</b>				
<b>26 Overpayment.</b> If line 23 is more than line 18, subtract line 18 from line 23. Then go to line 20 of the next column . . . . .	<b>26</b>				
<b>Section B—Figure the Penalty</b> (Use the Worksheet for Form 2210, Part IV, Section B—Figure the Penalty in the instructions.)					
<b>27 Penalty.</b> Enter the total penalty from line 14 of the Worksheet for Form 2210, Part IV, Section B—Figure the Penalty. Also include this amount on Form 1040, line 77; Form 1040A, line 46; Form 1040NR, line 74; Form 1040NR-EZ, line 26; or Form 1041, line 26. <b>Do not file Form 2210 unless you checked a box in Part II</b> . . . . . ▶	<b>27</b>				

**Schedule AI—Annualized Income Installment Method** (See the instructions.)

Estates and trusts, **do not** use the period ending dates shown to the right. Instead, use the following: 2/28/13, 4/30/13, 7/31/13, and 11/30/13.

(a)  
1/1/13–3/31/13(b)  
1/1/13–5/31/13(c)  
1/1/13–8/31/13(d)  
1/1/13–12/31/13**Part I Annualized Income Installments**

<b>1</b> Enter your adjusted gross income for each period (see instructions). (Estates and trusts, enter your taxable income without your exemption for each period.) . . .	<b>1</b>				
<b>2</b> Annualization amounts. (Estates and trusts, see instructions)	<b>2</b>	4	2.4	1.5	1
<b>3</b> Annualized income. Multiply line 1 by line 2 . . .	<b>3</b>				
<b>4</b> If you itemize, enter itemized deductions for the period shown in each column. All others enter -0-, and skip to line 7. <b>Exception:</b> Estates and trusts, skip to line 9 and enter amount from line 3	<b>4</b>				
<b>5</b> Annualization amounts . . . . .	<b>5</b>	4	2.4	1.5	1
<b>6</b> Multiply line 4 by line 5 (see instructions if line 3 is more than \$150,000)	<b>6</b>				
<b>7</b> In each column, enter the full amount of your standard deduction from Form 1040, line 40, or Form 1040A, line 24. (Form 1040NR or 1040NR-EZ filers, enter -0-. <b>Exception:</b> Indian students and business apprentices, see instructions.) .	<b>7</b>				
<b>8</b> Enter the <b>larger</b> of line 6 or line 7 . . . . .	<b>8</b>				
<b>9</b> Subtract line 8 from line 3 . . . . .	<b>9</b>				
<b>10</b> In each column, multiply \$3,900 by the total number of exemptions claimed. (see instructions if line 3 is more than \$150,000) (Estates, trusts, and Form 1040NR or 1040NR-EZ filers, see instructions.) . .	<b>10</b>				
<b>11</b> Subtract line 10 from line 9. If zero or less, enter -0-	<b>11</b>				
<b>12</b> Figure your tax on the amount on line 11 (see instructions)	<b>12</b>				
<b>13</b> Self-employment tax from line 34 (complete Part II below)	<b>13</b>				
<b>14</b> Enter other taxes for each payment period including, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions)	<b>14</b>				
<b>15</b> Total tax. Add lines 12, 13, and 14 . . . . .	<b>15</b>				
<b>16</b> For each period, enter the same type of credits as allowed on Form 2210, Part I, lines 1 and 3 (see instructions) . .	<b>16</b>				
<b>17</b> Subtract line 16 from line 15. If zero or less, enter -0-	<b>17</b>				
<b>18</b> Applicable percentage . . . . .	<b>18</b>	22.5%	45%	67.5%	90%
<b>19</b> Multiply line 17 by line 18 . . . . .	<b>19</b>				
<b>Complete lines 20–25 of one column before going to line 20 of the next column.</b>					
<b>20</b> Enter the total of the amounts in all previous columns of line 25	<b>20</b>				
<b>21</b> Subtract line 20 from line 19. If zero or less, enter -0-	<b>21</b>				
<b>22</b> Enter 25% (.25) of line 9 on page 1 of Form 2210 in each column	<b>22</b>				
<b>23</b> Subtract line 25 of the previous column from line 24 of that column . . . . .	<b>23</b>				
<b>24</b> Add lines 22 and 23 . . . . .	<b>24</b>				
<b>25</b> Enter the <b>smaller</b> of line 21 or line 24 here and on Form 2210, Part IV, line 18 . . . . . ▶	<b>25</b>				

**Part II Annualized Self-Employment Tax** (Form 1040 and Form 1040NR filers only)

<b>26</b> Net earnings from self-employment for the period (see instructions) . . . . .	<b>26</b>				
<b>27</b> Prorated social security tax limit . . . . .	<b>27</b>	\$28,425	\$47,375	\$75,800	\$113,700
<b>28</b> Enter actual wages for the period subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax. <b>Exception:</b> If you filed Form 4137 or Form 8919, see instructions	<b>28</b>				
<b>29</b> Subtract line 28 from line 27. If zero or less, enter -0-	<b>29</b>				
<b>30</b> Annualization amounts . . . . .	<b>30</b>	0.496	0.2976	0.186	0.124
<b>31</b> Multiply line 30 by the <b>smaller</b> of line 26 or line 29 .	<b>31</b>				
<b>32</b> Annualization amounts . . . . .	<b>32</b>	0.116	0.0696	0.0435	0.029
<b>33</b> Multiply line 26 by line 32 . . . . .	<b>33</b>				
<b>34</b> Add lines 31 and 33. Enter here and on line 13 above . ▶	<b>34</b>				

**Casualties and Thefts**► Information about Form 4684 and its separate instructions is at [www.irs.gov/form4684](http://www.irs.gov/form4684).

► Attach to your tax return.

► Use a separate Form 4684 for each casualty or theft.

**2013**Attachment  
Sequence No. **26**

Name(s) shown on tax return

Hobert Green Estate

Identifying number

00-4011114

**SECTION A—Personal Use Property** (Use this section to report casualties and thefts of property **not** used in a trade or business or for income-producing purposes.)

- 1 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft.

Property **A** Farm Equipment Hampstead, MD 5/16/09Property **B**Property **C**Property **D****Properties**

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
<b>2</b> Cost or other basis of each property . . . . .	25000			
<b>3</b> Insurance or other reimbursement (whether or not you filed a claim) (see instructions) . . . . .	4000			
<b>Note:</b> If line 2 is <b>more</b> than line 3, skip line 4.				
<b>4</b> Gain from casualty or theft. If line 3 is <b>more</b> than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year . . . . .				
<b>5</b> Fair market value <b>before</b> casualty or theft . . . . .	15000			
<b>6</b> Fair market value <b>after</b> casualty or theft . . . . .				
<b>7</b> Subtract line 6 from line 5 . . . . .	15000			
<b>8</b> Enter the <b>smaller</b> of line 2 or line 7 . . . . .	15000			
<b>9</b> Subtract line 3 from line 8. If zero or less, enter -0- . . . . .				
<b>10</b> Casualty or theft loss. Add the amounts on line 9 in columns A through D . . . . .				
<b>11</b> Enter the <b>smaller</b> of line 10 or \$100 . . . . .				100
<b>12</b> Subtract line 11 from line 10 . . . . .				
<b>Caution:</b> Use only one Form 4684 for lines 13 through 18.				
<b>13</b> Add the amounts on line 12 of all Forms 4684 . . . . .				10900
<b>14</b> Add the amounts on line 4 of all Forms 4684. . . . .				
<b>15</b> • If line 14 is <b>more</b> than line 13, enter the difference here and on Schedule D. <b>Do not</b> complete the rest of this section (see instructions). • If line 14 is <b>less</b> than line 13, enter -0- here and go to line 16. • If line 14 is <b>equal</b> to line 13, enter -0- here. <b>Do not</b> complete the rest of this section.				
<b>16</b> If line 14 is <b>less</b> than line 13, enter the difference . . . . .				10900
<b>17</b> Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 37. Estates and trusts, see instructions . . . . .				5040
<b>18</b> Subtract line 17 from line 16. If zero or less, enter -0-. Also enter the result on Schedule A (Form 1040), line 20, or Form 1040NR, Schedule A, line 6. Estates and trusts, enter the result on the "Other deductions" line of your tax return . . . . .				

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 129970

Form **4684** (2013)

Name(s) shown on tax return. Do not enter name and identifying number if shown on other side.

Hobert Green Estate

Identifying number

00-4011114

**SECTION B—Business and Income-Producing Property****Part I Casualty or Theft Gain or Loss** (Use a separate Part I for each casualty or theft.)

19 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft. **See instructions if claiming a loss due to a Ponzi-type investment scheme and Section C is not completed.**

Property A

Property B

Property C

Property D

**Properties**

	A	B	C	D
20 Cost or adjusted basis of each property . . . . .	20			
21 Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3 . . . . .	21			
<b>Note:</b> If line 20 is <b>more</b> than line 21, skip line 22.				
22 Gain from casualty or theft. If line 21 is <b>more</b> than line 20, enter the difference here and on line 29 or line 34, column (c), except as provided in the instructions for line 33. Also, skip lines 23 through 27 for that column. See the instructions for line 4 if line 21 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year . . . . .	22			
23 Fair market value <b>before</b> casualty or theft . . . . .	23			
24 Fair market value <b>after</b> casualty or theft . . . . .	24			
25 Subtract line 24 from line 23 . . . . .	25			
26 Enter the <b>smaller</b> of line 20 or line 25 . . . . .	26			
<b>Note:</b> If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.				
27 Subtract line 21 from line 26. If zero or less, enter -0- . . . . .	27			
28 Casualty or theft loss. Add the amounts on line 27. Enter the total here and on line 29 <b>or</b> line 34 (see instructions) . . . . .	28			

**Part II Summary of Gains and Losses** (from separate Parts I)

(a) Identify casualty or theft

(b) Losses from casualties or thefts

(i) Trade, business, rental or royalty property

(ii) Income-producing and employee property

(c) Gains from casualties or thefts includible in income

**Casualty or Theft of Property Held One Year or Less**

29	( ) ( ) ( ) ( )	
30 Totals. Add the amounts on line 29 . . . . .	30	( ) ( ) ( ) ( )
31 Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions . . . . .	31	
32 Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 14, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 9. Estates and trusts, partnerships, and S corporations, see instructions . . . . .	32	

**Casualty or Theft of Property Held More Than One Year**

33 Casualty or theft gains from Form 4797, line 32 . . . . .	33	
34	( ) ( ) ( ) ( )	
35 Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii) . . . . .	35	( ) ( ) ( ) ( )
36 Total gains. Add lines 33 and 34, column (c) . . . . .	36	
37 Add amounts on line 35, columns (b)(i) and (b)(ii) . . . . .	37	
38 If the loss on line 37 is <b>more</b> than the gain on line 36:		
a Combine line 35, column (b)(i) and line 36, and enter the net gain or (loss) here. Partnerships (except electing large partnerships) and S corporations, see the note below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions . . . . .	38a	
b Enter the amount from line 35, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 14, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 9. Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships (except electing large partnerships) and S corporations, see the note below. Electing large partnerships, enter on Form 1065-B, Part II, line 11 . . . . .	38b	
39 If the loss on line 37 is <b>less</b> than or <b>equal</b> to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3 . . . . .	39	
<b>Note:</b> Partnerships, enter the amount from line 38a, 38b, or line 39 on Form 1065, Schedule K, line 11. S corporations, enter the amount from line 38a or 38b on Form 1120S, Schedule K, line 10.		

Name(s) shown on tax return.

Hobert Green Estate

Identifying number

00-4011114

**SECTION C—Theft Loss Deduction for Ponzi-Type Investment Scheme Using the Procedures in Revenue Procedure 2009-20** (Complete this section in lieu of Appendix A in Revenue Procedure 2009-20. See instructions.)**Part I Computation of Deduction**

40	Initial investment . . . . .	40			
41	Subsequent investments (see instructions) . . . . .	41			
42	Income reported on your tax returns for tax years prior to the discovery year (see instructions) . . . . .	42			
43	Add lines 40, 41, and 42 . . . . .	43			
44	Withdrawals for all years (see instructions) . . . . .	44			
45	Subtract line 44 from line 43. This is your total qualified investment . . . . .	45			
46	Enter .95 (95%) if you have no potential third-party recovery. Enter .75 (75%) if you have potential third-party recovery . . . . .	46			
47	Multiply line 46 by line 45 . . . . .	47			
48	Actual recovery . . . . .	48			
49	Potential insurance/Securities Investor Protection Corporation (SIPC) recovery . . . . .	49			
50	Add lines 48 and 49. This is your total recovery . . . . .	50			
51	Subtract line 50 from line 47. This is your deductible theft loss. Include this amount on line 28. Do not complete lines 19-27 for this loss. Then complete Section B, Part II . . . . .	51			

**Part II Required Statements and Declarations** (See instructions.)

- I am claiming a theft loss deduction pursuant to Revenue Procedure 2009-20 from a specified fraudulent arrangement conducted by the following individual or entity.

Name of individual or entity \_\_\_\_\_

Taxpayer identification number (if known) \_\_\_\_\_

Address \_\_\_\_\_

- I have written documentation to support the amounts reported in Part I of this Section C.
- I am a qualified investor as defined in section 4.03 of Revenue Procedure 2009-20.
- If I have determined the amount of my theft loss deduction using .95 on line 46 above, I declare that I have not pursued and do not intend to pursue any potential third-party recovery, as that term is defined in section 4.10 of Revenue Procedure 2009-20.
- I agree to comply with the conditions and agreements set forth in Revenue Procedure 2009-20 and this Section C.
- If I have already filed a return or amended return that does not satisfy the conditions in section 6.02 of Revenue Procedure 2009-20, I agree to all adjustments or actions that are necessary to comply with those conditions. The tax year(s) for which I filed the return(s) or amended return(s) and the date(s) on which they were filed are as follows:

**Investment Interest Expense Deduction**► Information about Form 4952 and its instructions is at [www.irs.gov/form4952](http://www.irs.gov/form4952).

► Attach to your tax return.

Name(s) shown on return

Hobert Green Estate

Identifying number

00-4011114

**Part I Total Investment Interest Expense**

<b>1</b>	Investment interest expense paid or accrued in 2013 (see instructions)	<b>1</b>	3,500
<b>2</b>	Disallowed investment interest expense from 2012 Form 4952, line 7	<b>2</b>	
<b>3</b>	<b>Total investment interest expense.</b> Add lines 1 and 2	<b>3</b>	3,500

**Part II Net Investment Income**

<b>4a</b>	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	<b>4a</b>	80000	
<b>b</b>	Qualified dividends included on line 4a	<b>4b</b>		
<b>c</b>	Subtract line 4b from line 4a	<b>4c</b>	80000	
<b>d</b>	Net gain from the disposition of property held for investment	<b>4d</b>		
<b>e</b>	Enter the <b>smaller</b> of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	<b>4e</b>		
<b>f</b>	Subtract line 4e from line 4d	<b>4f</b>		
<b>g</b>	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)	<b>4g</b>		
<b>h</b>	Investment income. Add lines 4c, 4f, and 4g	<b>4h</b>	80000	
<b>5</b>	Investment expenses (see instructions)	<b>5</b>		
<b>6</b>	<b>Net investment income.</b> Subtract line 5 from line 4h. If zero or less, enter -0-	<b>6</b>	80000	

**Part III Investment Interest Expense Deduction**

<b>7</b>	Disallowed investment interest expense to be carried forward to 2014. Subtract line 6 from line 3. If zero or less, enter -0-	<b>7</b>	
<b>8</b>	<b>Investment interest expense deduction.</b> Enter the <b>smaller</b> of line 3 or 6. See instructions	<b>8</b>	

For Paperwork Reduction Act Notice, see page 4.

Cat. No. 13177Y

Form **4952** (2013)

**Tax on Lump-Sum Distributions**

(From Qualified Plans of Participants Born Before January 2, 1936)

► Information about Form 4972 and its instructions is available at [www.irs.gov/form4972](http://www.irs.gov/form4972).

► Attach to Form 1040, Form 1040NR, or Form 1041.

Name of recipient of distribution

Hobert Green Estate

Identifying number

00-4011114

**Part I Complete this part to see if you can use Form 4972**

	Yes	No
<b>1</b> Was this a distribution of a plan participant's entire balance (excluding deductible voluntary employee contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind (pension, profit-sharing, or stock bonus)? If "No," <b>do not</b> use this form . . . . .	<b>1</b> ✓	
<b>2</b> Did you roll over any part of the distribution? If "Yes," <b>do not</b> use this form . . . . .		<b>2</b> ✓
<b>3</b> Was this distribution paid to you as a beneficiary of a plan participant who was born before January 2, 1936?	<b>3</b> ✓	
<b>4</b> Were you <b>(a)</b> a plan participant who received this distribution, <b>(b)</b> born before January 2, 1936, and <b>(c)</b> a participant in the plan for at least 5 years before the year of the distribution? . . . . . If you answered "No" to both questions 3 and 4, <b>do not</b> use this form.	<b>4</b>	<b>4</b> ✓
<b>5a</b> Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," <b>do not</b> use this form for a 2013 distribution from your own plan . . . . .	<b>5a</b>	<b>5a</b> ✓
<b>b</b> If you are receiving this distribution as a beneficiary of a plan participant who died, did you use Form 4972 for a previous distribution received for that participant after 1986? If "Yes," <b>do not</b> use the form for this distribution . . . . .	<b>5b</b>	<b>5b</b> ✓

**Part II Complete this part to choose the 20% capital gain election** (see instructions)

<b>6</b> Capital gain part from Form 1099-R, box 3 . . . . .	<b>6</b>	10,000
<b>7</b> Multiply line 6 by 20% (.20) . . . . .	<b>7</b>	2,000

If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the total on Form 1040, line 44, Form 1040NR, line 42, or Form 1041, Schedule G, line 1b, whichever applies.

**Part III Complete this part to choose the 10-year tax option** (see instructions)

<b>8</b> Enter the amount from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the amount from box 2a. Multiple recipients (and recipients who elect to include NUA in taxable income) see instructions . . . . .	<b>8</b>	
<b>9</b> Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996 . . . . .	<b>9</b>	
<b>10</b> Total taxable amount. Subtract line 9 from line 8 . . . . .	<b>10</b>	
<b>11</b> Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0- . . . . .	<b>11</b>	
<b>12</b> Adjusted total taxable amount. Add lines 10 and 11. If this amount is \$70,000 or more, <b>skip</b> lines 13 through 16, enter this amount on line 17, and go to line 18 . . . . .	<b>12</b>	
<b>13</b> Multiply line 12 by 50% (.50), but <b>do not</b> enter more than \$10,000 . . . . .	<b>13</b>	
<b>14</b> Subtract \$20,000 from line 12. If line 12 is \$20,000 or less, enter -0- . . . . .	<b>14</b>	
<b>15</b> Multiply line 14 by 20% (.20) . . . . .	<b>15</b>	
<b>16</b> Minimum distribution allowance. Subtract line 15 from line 13 . . . . .	<b>16</b>	
<b>17</b> Subtract line 16 from line 12 . . . . .	<b>17</b>	
<b>18</b> Federal estate tax attributable to lump-sum distribution . . . . .	<b>18</b>	
<b>19</b> Subtract line 18 from line 17. If line 11 is zero, <b>skip</b> lines 20 through 22 and go to line 23 . . . . .	<b>19</b>	
<b>20</b> Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places) . . . . .	<b>20</b>	
<b>21</b> Multiply line 16 by the decimal on line 20 . . . . .	<b>21</b>	
<b>22</b> Subtract line 21 from line 11 . . . . .	<b>22</b>	
<b>23</b> Multiply line 19 by 10% (.10) . . . . .	<b>23</b>	
<b>24</b> Tax on amount on line 23. Use the Tax Rate Schedule in the instructions . . . . .	<b>24</b>	
<b>25</b> Multiply line 24 by ten (10). If line 11 is zero, <b>skip</b> lines 26 through 28, enter this amount on line 29, and go to line 30 . . . . .	<b>25</b>	
<b>26</b> Multiply line 22 by 10% (.10) . . . . .	<b>26</b>	
<b>27</b> Tax on amount on line 26. Use the Tax Rate Schedule in the instructions . . . . .	<b>27</b>	
<b>28</b> Multiply line 27 by ten (10) . . . . .	<b>28</b>	
<b>29</b> Subtract line 28 from line 25. Multiple recipients see instructions . . . . .	<b>29</b>	
<b>30 Tax on lump-sum distribution.</b> Add lines 7 and 29. Also include this amount in the total on Form 1040, line 44, Form 1040NR, line 42, or Form 1041, Schedule G, line 1b, whichever applies . . . . .	<b>30</b>	



Form **8453-FE****U.S. Estate or Trust Declaration  
for an IRS e-file Return**

OMB No. 1545-0967

Department of the Treasury  
Internal Revenue ServiceFor calendar year 2013, or fiscal year beginning 08/01, 2013, and ending 07/31, 20 14**2013**

▶ File electronically with the estate's or trust's return. Do not file paper copies.

▶ Information about Form 8453-FE and its instructions is at [www.irs.gov/form8453fe](http://www.irs.gov/form8453fe)

Name of estate or trust

Hubert Green Estate

Employer identification number

00-4011114

Name and title of fiduciary

AA & BB Estate Planning**Part I Tax Return Information**

1	Total income (Form 1041, line 9)	1
2	Income distribution deduction (Form 1041, line 18)	2
3	Taxable income (Form 1041, line 22)	3
4	Total tax (Form 1041, line 23)	4
5	Tax due or overpayment (Form 1041, line 27 or 28)	5

**Part II Declaration of Fiduciary**

- 6 ☒ I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the estate's or trust's taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

Under penalties of perjury, I declare that the above amounts (or the amounts on the attached listing) agree with the amounts shown on the corresponding lines of the electronic portion of the 2013 U.S. Income Tax Return(s) for Estates and Trusts. I have also examined a copy of the return(s) being filed electronically with the IRS, and all accompanying schedules and statements. To the best of my knowledge and belief, they are true, correct, and complete. If I am not the transmitter, I consent that the return(s), including this declaration and accompanying schedules and statements, be sent to the IRS by the return transmitter. I also consent to the IRS's sending the ERO and/or transmitter an acknowledgement of receipt of transmission and an indication of whether or not the return(s) is accepted, and, if rejected, the reason(s) for the rejection.

**Sign  
Here**

Signature of fiduciary or officer representing fiduciary

Date

**Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)**

I declare that I have reviewed the above estate or trust return(s) and that the entries on Form 8453-FE are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return(s), and only declare that this form accurately reflects the data on the return(s). The fiduciary or an officer representing the fiduciary will have signed this form before I submit the return(s). I will give the fiduciary or officer representing the fiduciary a copy of all forms and information to be filed with the IRS, and have followed all other requirements described in Pub. 4164, Modernized e-file Guide for Software Developers and Transmitters. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above estate or trust return(s) and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

ERO's signature	Date	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN
ERO's Use Only		Firm's name (or yours if self-employed), address, and ZIP code		EIN
				Phone no.

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

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name			Firm's EIN	
	Firm's address			Phone no.	

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 65092M

Form **8453-FE** (2013)

☐ CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code <b>US Bank Investments 11 ELM STREET SACRAMENTO, CA 94203</b>		<b>1</b> Gross distribution \$ 20000		OMB No. 1545-0119 <b>2013</b>		<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>		
		<b>2a</b> Taxable amount \$ 20000		Form <b>1099-R</b>				
		<b>2b</b> Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>				
PAYER'S federal identification number  69-0000006		RECIPIENT'S identification number  40-4011114		<b>3</b> Capital gain (included in box 2a) \$ <b>10,000</b>		<b>4</b> Federal income tax withheld \$		<b>Copy B</b> Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.
RECIPIENT'S name  Hobert Green Estate  Street address (including apt. no.)  4 TEST STREET  City, state, and ZIP code Baltimore, MD 21215		<b>5</b> Employee contributions /Designated Roth contributions or insurance premiums \$		<b>6</b> Net unrealized appreciation in employer's securities \$				
		<b>7</b> Distribution code(s) 7		IRA/ SEP/ SIMPLE <input checked="" type="checkbox"/>				
		<b>9a</b> Your percentage of total distribution %		<b>9b</b> Total employee contributions \$		This information is being furnished to the Internal Revenue Service.		
		1st year of desig. Roth contrib.		<b>10</b> State tax withheld \$ \$		<b>11</b> State/Payer's state no.		<b>12</b> State distribution \$ \$
Account number (see instructions)				<b>13</b> Local tax withheld \$ \$		<b>14</b> Name of locality		<b>15</b> Local distribution \$ \$

Form **1099-R**

Department of the Treasury - Internal Revenue Service

Draft as of  
07/31/2008

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

Department of the Treasury  
Internal Revenue Service

2013

For calendar year 2013,  
or tax year beginning 8/01, 2013,  
and ending 7/31, 2014

**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

00-4011114

**B** Estate's or trust's name

Hobert Green Estate

**C** Fiduciary's name, address, city, state, and ZIP code

AA & BB Estate Planning  
4th Test St.  
Baltimore, Md. 21215

**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

455-00-4343

**G** Beneficiary's name, address, city, state, and ZIP code

John Blue  
4020 Yellow St.  
Baltimore, Md. 21215

**H** ☒ Domestic beneficiary

☐ Foreign beneficiary

☐ Final K-1

☐ Amended K-1

661113

OMB No. 1545-0092

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

<b>1</b>	Interest income		<b>11</b>	Final year deductions	
		39500			
<b>2a</b>	Ordinary dividends				
<b>2b</b>	Qualified dividends				
<b>3</b>	Net short-term capital gain				
<b>4a</b>	Net long-term capital gain				
<b>4b</b>	28% rate gain		<b>12</b>	Alternative minimum tax adjustment	
<b>4c</b>	Unrecaptured section 1250 gain				
<b>5</b>	Other portfolio and nonbusiness income	500			
<b>6</b>	Ordinary business income				
<b>7</b>	Net rental real estate income		<b>13</b>	Credits and credit recapture	
<b>8</b>	Other rental income				
<b>9</b>	Directly apportioned deductions				
			<b>14</b>	Other information	
			B*		500
<b>10</b>	Estate tax deduction	150			

\*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.

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