

## 1041 MeF ATS Scenario #5

### Return Summary

1041 Grantor Trust (Note: The entire trust is not a Grantor Trust)  
Calendar Year Filer

### Forms Included in Scenario #5

Form 1041  
Schedule I  
Form 4136  
Schedule C (Form 1040) (2)  
Schedule F  
Form 8611  
Form 8801  
Form 8912  
Form 8960  
Schedule K-1 (2)  
Form 8453-FE  
Other Withholding Statement  
Deductions Other Category Statement Line 15a  
Grantor Type Trust Income and Deductions Statement

### Taxpayer Name, Address and TIN

Cheryl Green Trust  
Ellen White, Fiduciary  
1500 Test Run  
Eugene, OR 97401  
00-4000085

### Statement Information

#### Deductions Other Categories – Schedule Line 15a

Deduction	Amount
Tax Type 1	500
Tax Type 2	300
Tax Type 3	800

### Other Withholding Statement

Withholding Code	Withholding Amount
FORM 1099	40
1065 SCHEDULE K-1	2900

### Grantor Type Trust Income and Deductions Statement

Grantor: Tom Gray

Address:

500 Test Street

Belcamp, MD 21017

SSN: 444-00-5555

Total Taxable Income Amount: 5000

Total Deductions Amount: 3000

Additional Explanation: Statement provided for MeF ATS testing

Taxable Income Type	Amount	Description
Taxable Income Type 1	5000	Description 1
Deductions Or Credit Type	Amount	Description
Deductions Type 2	3000	Description 2

### Signature Information

Form 8453-FE – Binary Attachment

► 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: <input type="checkbox"/> Decedent's estate <input type="checkbox"/> Simple trust <input checked="" type="checkbox"/> Complex trust <input type="checkbox"/> Qualified disability trust <input type="checkbox"/> ESBT (S portion only) <input checked="" type="checkbox"/> Grantor type trust <input type="checkbox"/> Bankruptcy estate—Ch. 7 <input type="checkbox"/> Bankruptcy estate—Ch. 11 <input type="checkbox"/> Pooled income fund		For calendar year 2013 or fiscal year beginning _____, 2013, and ending _____, 20____ Name of estate or trust (If a grantor type trust, see the instructions.) <u>Cheryl Green Trust</u> Name and title of fiduciary <u>Ellen White, Fiduciary</u> Number, street, and room or suite no. (If a P.O. box, see the instructions.) <u>1500 Test Run</u> City or town, state or province, country, and ZIP or foreign postal code <u>Eugene, OR 97401</u>		<b>C</b> Employer identification number <u>00-4000085</u>
<b>B</b> Number of Schedules K-1 attached (see instructions) ► <u>2</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 <input type="checkbox"/> Change in fiduciary's address		<b>D</b> Date entity created _____ <b>E</b> Nonexempt charitable and split-interest trusts, check applicable box(es), see instructions. <input type="checkbox"/> Described in sec. 4947(a)(1). Check here if not a private foundation . . . ► <input type="checkbox"/> <input type="checkbox"/> Described in sec. 4947(a)(2)
<b>G</b> Check here if the estate or filing trust made a section 645 election . . . ► <input type="checkbox"/> Trust EIN ► _____				

Income	<b>1</b> Interest income . . . . .	<b>1</b>	<u>50000</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>	
<b>9</b> <b>Total income.</b> Combine lines 1, 2a, and 3 through 8 . . . . .	<b>9</b>		
Deductions	<b>10</b> Interest. Check if Form 4952 is attached ► <input type="checkbox"/> . . . . .	<b>10</b>	
	<b>11</b> Taxes . . . . .	<b>11</b>	
	<b>12</b> Fiduciary fees . . . . .	<b>12</b>	<u>25000</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>1600</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>	
	<b>18</b> Income distribution deduction (from Schedule B, line 15). Attach Schedules K-1 (Form 1041) . . . . .	<b>18</b>	
<b>19</b> Estate tax deduction including certain generation-skipping taxes (attach computation) . . . . .	<b>19</b>		
<b>20</b> Exemption . . . . .	<b>20</b>		
<b>21</b> Add lines 18 through 20 . . . . .	<b>21</b>		
Tax and Payments	<b>22</b> Taxable income. Subtract line 21 from line 17. If a loss, see instructions . . . . .	<b>22</b>	
	<b>23</b> <b>Total tax</b> (from Schedule G, line 7) . . . . .	<b>23</b>	
	<b>24</b> <b>Payments:</b> 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 checked="" type="checkbox"/> . . . . .	<b>24e</b>	<u>2940</u>
	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</b> Credited to 2014 estimated tax ► ; <b>b</b> Refunded ►	<b>29</b>		

<b>Sign Here</b>	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 _____	
<b>Paid Preparer Use Only</b>	Print/Type preparer's name _____		Preparer's signature _____	
	Firm's name ► _____		Date _____	
	Firm's address ► _____		Check <input type="checkbox"/> if self-employed PTIN _____	
		Firm's 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 instructions)	1		
2	Tax-exempt income allocable to charitable contributions (see instructions)	2		
3	Subtract line 2 from line 1	3		
4	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes	4		
5	Add lines 3 and 4	5		
6	Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable purposes (see instructions)	6		
7	<b>Charitable deduction.</b> 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 instructions)	1		
2	Adjusted tax-exempt interest	2		
3	Total net gain from Schedule D (Form 1041), line 15, column (1) (see instructions)	3		
4	Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion)	4		
5	Capital gains for the tax year included on Schedule A, line 1 (see instructions)	5		
6	Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss as a positive number	6		
7	<b>Distributable net income.</b> Combine lines 1 through 6. If zero or less, enter -0-	7		
8	If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law	8	329623	
9	Income required to be distributed currently	9		25000
10	Other amounts paid, credited, or otherwise required to be distributed	10		55000
11	Total distributions. Add lines 9 and 10. If greater than line 8, see instructions	11		
12	Enter the amount of tax-exempt income included on line 11	12		
13	Tentative income distribution deduction. Subtract line 12 from line 11	13		
14	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-	14		
15	<b>Income distribution deduction.</b> Enter the smaller of line 13 or line 14 here and on page 1, line 18	15		

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

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

**Other Information**

	Yes	No
1 Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation 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 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 ►		✓
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 instructions		✓
5 Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see the instructions for required attachment		✓
6 If this is an estate or a complex trust making the section 663(b) election, check here (see instructions) ► <input type="checkbox"/>		
7 To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see instructions) ► <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 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

Cheryl Green Trust

Employer identification number

00-4000085

**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	329623
2	Interest	2	
3	Taxes	3	
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	329623
26	Income distribution deduction from Part II, line 44	26	
27	Estate tax deduction (from Form 1041, line 19)	27	
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	329623
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	
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	
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>		
<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>		

**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>		
<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>		
<b>51</b>	Subtract line 50 from line 46	<b>51</b>		
<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>		
<b>53</b>	Alternative minimum foreign tax credit (see instructions)	<b>53</b>		
<b>54</b>	Tentative minimum tax. Subtract line 53 from line 52	<b>54</b>		
<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>		
<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)

**Credit for Federal Tax Paid on Fuels**► Information about Form 4136 and its separate instructions is at [www.irs.gov/form4136](http://www.irs.gov/form4136).**2013**Attachment  
Sequence No. **23**

Name (as shown on your income tax return)

Cheryl Green Trust

Taxpayer identification number

00-4000085

**Caution.** Claimant has the name and address of the person who sold the fuel to the claimant and the dates of purchase. For claims on lines 1c and 2b (type of use 13 and 14), 3d, 4c, and 5, claimant has not waived the right to make the claim. For claims on lines 1c and 2b (type of use 13 and 14), claimant certifies that a certificate has not been provided to the credit card issuer.

The alternative fuel mixture credit cannot be claimed on this form or on Schedule 3 (Form 8849). It must be taken as a credit against your taxable fuel liability (gasoline, diesel fuel, and kerosene) reported on Form 720.

**1 Nontaxable Use of Gasoline**

Note. CRN is credit reference number.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Off-highway business use	\$ .183	3800	\$	362
b	Use on a farm for farming purposes	.183			
c	Other nontaxable use (see <b>Caution</b> above line 1)	.183			
d	Exported	.184			411

**2 Nontaxable Use of Aviation Gasoline**

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade)	\$ .15		\$	354
b	Other nontaxable use (see <b>Caution</b> above line 1)	.193			324
c	Exported	.194	5785		412
d	LUST tax on aviation fuels used in foreign trade	.001			433

**3 Nontaxable Use of Undyed Diesel Fuel**

Claimant certifies that the diesel fuel did not contain visible evidence of dye.

**Exception.** If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach an explanation and check here ► ☐

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use	\$ .243		\$	360
b	Use on a farm for farming purposes	.243			
c	Use in trains	.243			
d	Use in certain intercity and local buses (see <b>Caution</b> above line 1)	.17			350
e	Exported	.244			413

**4 Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)**

Claimant certifies that the kerosene did not contain visible evidence of dye.

**Exception.** If any of the kerosene included in this claim **did** contain visible evidence of dye, attach an explanation and check here ► ☐

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use taxed at \$.244	\$ .243		\$	346
b	Use on a farm for farming purposes	.243			
c	Use in certain intercity and local buses (see <b>Caution</b> above line 1)	.17			
d	Exported	.244			414
e	Nontaxable use taxed at \$.044	.043			377
f	Nontaxable use taxed at \$.219	.218			369

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 12625R

Form **4136** (2013)



**5 Kerosene Used in Aviation** (see **Caution** above line 1)

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b>	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244	\$.200		\$	417
<b>b</b>	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219	.175			355
<b>c</b>	Nontaxable use (other than use by state or local government) taxed at \$.244	.243			346
<b>d</b>	Nontaxable use (other than use by state or local government) taxed at \$.219	.218			369
<b>e</b>	LUST tax on aviation fuels used in foreign trade	.001			433

**6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel**

Registration No. ►

Claimant certifies that it sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the diesel fuel did not contain visible evidence of dye.

**Exception.** If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach an explanation and check here ► ☐

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Use by a state or local government	\$.243		\$	360
<b>b</b> Use in certain intercity and local buses	.17			350

**7 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Kerosene For Use in Aviation)**

Registration No. ►

Claimant certifies that it sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the kerosene did not contain visible evidence of dye.

**Exception.** If any of the kerosene included in this claim **did** contain visible evidence of dye, attach an explanation and check here ► ☐

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Use by a state or local government	\$.243	}	\$	346
<b>b</b> Sales from a blocked pump	.243			
<b>c</b> Use in certain intercity and local buses	.17			

**8 Sales by Registered Ultimate Vendors of Kerosene For Use in Aviation**

Registration No. ►

Claimant sold the kerosene for use in aviation at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. See the instructions for additional information to be submitted.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b>	Use in commercial aviation (other than foreign trade) taxed at \$.219	\$.175		\$	355
<b>b</b>	Use in commercial aviation (other than foreign trade) taxed at \$.244	.200			417
<b>c</b>	Nonexempt use in noncommercial aviation	.025			418
<b>d</b>	Other nontaxable uses taxed at \$.244	.243			346
<b>e</b>	Other nontaxable uses taxed at \$.219	.218			369
<b>f</b>	LUST tax on aviation fuels used in foreign trade	.001			433

**9 Reserved**

Registration No. ►

	(b) Rate	(c) Gallons of alcohol	(d) Amount of credit	(e) CRN
<b>a Reserved</b>				
<b>b Reserved</b>				

**10 Biodiesel or Renewable Diesel Mixture Credit**

Registration No. ►

**Biodiesel mixtures.** Claimant produced a mixture by mixing biodiesel with diesel fuel. The biodiesel used to produce the mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller. **Renewable diesel mixtures.** Claimant produced a mixture by mixing renewable diesel with liquid fuel (other than renewable diesel). The renewable diesel used to produce the renewable diesel mixture was derived from biomass process, met EPA's registration requirements for fuels and fuel additives, and met ASTM D975, D396, or other equivalent standard approved by the IRS. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller, both of which have been edited as discussed in the Instructions for Form 4136. See the instructions for line 10 for information about renewable diesel used in aviation.

	(b) Rate	(c) Gallons of biodiesel or renewable diesel	(d) Amount of credit	(e) CRN
<b>a Biodiesel (other than agri-biodiesel) mixtures</b>	\$1.00		\$	388
<b>b Agri-biodiesel mixtures</b>	\$1.00			390
<b>c Renewable diesel mixtures</b>	\$1.00			307

**11 Nontaxable Use of Alternative Fuel**

**Caution.** There is a reduced credit rate for use in certain intercity and local buses (type of use 5) (see instructions).

	(a) Type of use	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit	(e) CRN
<b>a Liquefied petroleum gas (LPG)</b>		\$ .183		\$	419
<b>b "P Series" fuels</b>		.183			420
<b>c Compressed natural gas (CNG) (GGE = 126.67 cu. ft.)</b>		.183			421
<b>d Liquefied hydrogen</b>		.183			422
<b>e Fischer-Tropsch process liquid fuel from coal (including peat)</b>		.243			423
<b>f Liquid fuel derived from biomass</b>		.243			424
<b>g Liquefied natural gas (LNG)</b>		.243			425
<b>h Liquefied gas derived from biomass</b>		.183			435

**12 Alternative Fuel Credit**

Registration No. ►

	(b) Rate	(c) Gallons or gasoline gallon equivalents (GGE)	(d) Amount of credit	(e) CRN
<b>a Liquefied petroleum gas (LPG)</b>	\$ .50		\$	426
<b>b "P Series" fuels</b>	.50			427
<b>c Compressed natural gas (CNG) (GGE = 121 cu. ft.)</b>	.50			428
<b>d Liquefied hydrogen</b>	.50			429
<b>e Fischer-Tropsch process liquid fuel from coal (including peat)</b>	.50			430
<b>f Liquid fuel derived from biomass</b>	.50			431
<b>g Liquefied natural gas (LNG)</b>	.50			432
<b>h Liquefied gas derived from biomass</b>	.50			436
<b>i Compressed gas derived from biomass (GGE = 121 cu. ft.)</b>	.50			437

**13 Registered Credit Card Issuers**

Registration No. ►

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Diesel fuel sold for the exclusive use of a state or local government	\$ .243		\$	360
<b>b</b> Kerosene sold for the exclusive use of a state or local government	.243			346
<b>c</b> Kerosene for use in aviation sold for the exclusive use of a state or local government taxed at \$.219	.218			369

**14 Nontaxable Use of a Diesel-Water Fuel Emulsion****Caution.** There is a reduced credit rate for use in certain intercity and local buses (type of use 5) (see instructions).

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Nontaxable use		\$ .197		\$	309
<b>b</b> Exported		.198			306

**15 Diesel-Water Fuel Emulsion Blending**

Registration No. ►

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
Blender credit	\$ .046		\$	310

**16 Exported Dyed Fuels and Exported Gasoline Blendstocks**

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
<b>a</b> Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$.001	\$ .001		\$	415
<b>b</b> Exported dyed kerosene	.001			416

**17 Total income tax credit claimed.** Add lines 1 through 16, column (d). Enter here and on Form 1040, line 70; Form 1120, Schedule J, line 19b; Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns. ►

**17** \$

**SCHEDULE C**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Business**  
**(Sole Proprietorship)**

► For information on Schedule C and its instructions, go to [www.irs.gov/schedulec](http://www.irs.gov/schedulec).  
► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

**2013**  
Attachment  
Sequence No. **09**

Name of proprietor <u>Cheryl Green Trust</u>		Social security number (SSN)
<b>A</b> Principal business or profession, including product or service (see instructions) <u>Catering Food Services</u>		<b>B</b> Enter code from instructions <div style="border: 1px solid black; padding: 2px; display: inline-block;">             7 2 2 3 0 0           </div>
<b>C</b> Business name. If no separate business name, leave blank.		<b>D</b> Employer ID number (EIN), (see instr.)
<b>E</b> Business address (including suite or room no.) ► <u>1500 Test Drive</u> City, town or post office, state, and ZIP code <u>Fort Dodge, IA 50501</u>		
<b>F</b> Accounting method: (1) <input type="checkbox"/> Cash (2) <input checked="" type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ►		
<b>G</b> Did you "materially participate" in the operation of this business during 2013? If "No," see instructions for limit on losses <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
<b>H</b> If you started or acquired this business during 2013, check here <input type="checkbox"/>		
<b>I</b> Did you make any payments in 2013 that would require you to file Form(s) 1099? (see instructions) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
<b>J</b> If "Yes," did you or will you file required Forms 1099? <input type="checkbox"/> Yes <input type="checkbox"/> No		

**Part I Income**

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked. ► <input type="checkbox"/>	1	175350
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	
4 Cost of goods sold (from line 42)	4	
5 <b>Gross profit.</b> Subtract line 4 from line 3	5	
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 <b>Gross income.</b> Add lines 5 and 6. ►	7	

**Part II Expenses**

**Enter expenses for business use of your home only on line 30.**

8 Advertising	8	1250	18 Office expense (see instructions)	18	350
9 Car and truck expenses (see instructions)	9	2500	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	956
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21 Repairs and maintenance	21	2135
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15		23 Taxes and licenses	23	295
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a	9600	a Travel	24a	
b Other	16b		b Deductible meals and entertainment (see instructions)	24b	
17 Legal and professional services	17	425	25 Utilities	25	540
			26 Wages (less employment credits)	26	
			27a Other expenses (from line 48)	27a	
			b <b>Reserved for future use</b>	27b	
28 <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a. ►	28				
29 Tentative profit or (loss). Subtract line 28 from line 7.	29				
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). <b>Simplified method filers only:</b> enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30.	30				
31 <b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Form 1040, line 12</b> (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	31				
32 If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both <b>Form 1040, line 12</b> , (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.					
			32a <input checked="" type="checkbox"/> All investment is at risk.		
			32b <input type="checkbox"/> Some investment is not at risk.		

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11334P

Schedule C (Form 1040) 2013



**SCHEDULE C  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Business**  
(Sole Proprietorship)

► For information on Schedule C and its instructions, go to [www.irs.gov/schedulec](http://www.irs.gov/schedulec).  
► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

**2013**  
Attachment  
Sequence No. **09**

Name of proprietor <u>Cheryl Green Trust</u>		Social security number (SSN)
<b>A</b> Principal business or profession, including product or service (see instructions) <u>Blacksmith</u>	<b>B</b> Enter code from instructions 3 3 2 0 0 0	
<b>C</b> Business name. If no separate business name, leave blank.		<b>D</b> Employer ID number (EIN), (see instr.)
<b>E</b> Business address (including suite or room no.) ► <u>500 Test Drive</u> City, town or post office, state, and ZIP code <u>Omaha NE 68701</u>		
<b>F</b> Accounting method: (1) <input type="checkbox"/> Cash (2) <input checked="" type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ►		
<b>G</b> Did you "materially participate" in the operation of this business during 2013? If "No," see instructions for limit on losses		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>H</b> If you started or acquired this business during 2013, check here		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>I</b> Did you make any payments in 2013 that would require you to file Form(s) 1099? (see instructions)		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>J</b> If "Yes," did you or will you file required Forms 1099?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

**Part I Income**

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked. ► <input type="checkbox"/>	1	349832
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	
4 Cost of goods sold (from line 42)	4	
5 <b>Gross profit.</b> Subtract line 4 from line 3	5	
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 <b>Gross income.</b> Add lines 5 and 6	7	

**Part II Expenses**

**Enter expenses for business use of your home only on line 30.**

8 Advertising	8	1000	18 Office expense (see instructions)	18	528
9 Car and truck expenses (see instructions)	9		19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	1425
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	
b Other	16b		b Deductible meals and entertainment (see instructions)	24b	
17 Legal and professional services	17	425	25 Utilities	25	780
			26 Wages (less employment credits)	26	
			27a Other expenses (from line 48)	27a	
			b <b>Reserved for future use</b>	27b	
28 <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a	28				
29 Tentative profit or (loss). Subtract line 28 from line 7	29				
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). <b>Simplified method filers only:</b> enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30				
31 <b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Form 1040, line 12</b> (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	31				
32 If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both <b>Form 1040, line 12</b> , (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.					
			32a <input checked="" type="checkbox"/> All investment is at risk.		
			32b <input type="checkbox"/> Some investment is not at risk.		

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11334P

Schedule C (Form 1040) 2013

<b>Part III</b>	<b>Cost of Goods Sold</b> (see instructions)
-----------------	----------------------------------------------

**33** Method(s) used to value closing inventory:      **a** ☒ Cost      **b** ☐ Lower of cost or market      **c** ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory?  
If "Yes," attach explanation ☐ Yes ☒ No

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . . . .	35	31938	
36	Purchases less cost of items withdrawn for personal use . . . . .	36		
37	Cost of labor. Do not include any amounts paid to yourself . . . . .	37	37150	
38	Materials and supplies . . . . .	38	85000	
39	Other costs . . . . .	39		
40	Add lines 35 through 39 . . . . .	40		
41	Inventory at end of year . . . . .	41	5738	
42	<b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on line 4 . . . . .	42		

**Part IV** **Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

**43** When did you place your vehicle in service for business purposes? (month, day, year)    ▶    /    /

**44** Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your vehicle for:

**a** Business                      **b** Commuting (see instructions)                      **c** Other

45 Was your vehicle available for personal use during off-duty hours? . . . . . ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? . . . . . ☐ Yes ☐ No

**47a** Do you have evidence to support your deduction? ☐ Yes ☐ No

**b** If "Yes," is the evidence written? ☐ Yes ☐ No

**Part V Other Expenses.** List below business expenses not included on lines 8–26 or line 30.

<b>48 Total other expenses.</b> Enter here and on line 27a . . . . .	<b>48</b>	

**SCHEDULE F  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Farming**

▶ **Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.**  
▶ **Information about Schedule F and its separate instructions is at [www.irs.gov/schedulef](http://www.irs.gov/schedulef).**

OMB No. 1545-0074

**2013**

Attachment  
Sequence No. **14**

Name of proprietor

Cheryl Green Trust

Social security number (SSN)

**A** Principal crop or activity

Corn and Cotton

**B** Enter code from Part IV

1 1 1 2 1 0

**C** Accounting method:

☐ Cash ☒ Accrual

**D** Employer ID number (EIN), (see instr)

**E** Did you "materially participate" in the operation of this business during 2013? If "No," see instructions for limit on passive losses

☒ Yes ☐ No

**F** Did you make any payments in 2013 that would require you to file Form(s) 1099 (see instructions)?

☐ Yes ☒ No

**G** If "Yes," did you or will you file required Forms 1099?

☐ Yes ☒ No

**Part I Farm Income—Cash Method.** Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.)

<b>1a</b> Sales of livestock and other resale items (see instructions)	<b>1a</b>		
<b>b</b> Cost or other basis of livestock or other items reported on line 1a	<b>1b</b>		
<b>c</b> Subtract line 1b from line 1a		<b>1c</b>	
<b>2</b> Sales of livestock, produce, grains, and other products you raised		<b>2</b>	
<b>3a</b> Cooperative distributions (Form(s) 1099-PATR)	<b>3a</b>	<b>3b</b> Taxable amount	<b>3b</b>
<b>4a</b> Agricultural program payments (see instructions)	<b>4a</b>	<b>4b</b> Taxable amount	<b>4b</b>
<b>5a</b> Commodity Credit Corporation (CCC) loans reported under election		<b>5a</b>	
<b>b</b> CCC loans forfeited	<b>5b</b>	<b>5c</b> Taxable amount	<b>5c</b>
<b>6</b> Crop insurance proceeds and federal crop disaster payments (see instructions)			
<b>a</b> Amount received in 2013	<b>6a</b>	<b>6b</b> Taxable amount	<b>6b</b>
<b>c</b> If election to defer to 2014 is attached, check here <input type="checkbox"/>		<b>6d</b> Amount deferred from 2012	<b>6d</b>
<b>7</b> Custom hire (machine work) income		<b>7</b>	
<b>8</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		<b>8</b>	
<b>9</b> <b>Gross income.</b> Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50 (see instructions)		<b>9</b>	

**Part II Farm Expenses—Cash and Accrual Method.** Do not include personal or living expenses (see instructions).

<b>10</b> Car and truck expenses (see instructions). Also attach <b>Form 4562</b>	<b>10</b>			<b>23</b> Pension and profit-sharing plans	<b>23</b>		
<b>11</b> Chemicals	<b>11</b>	2000		<b>24</b> Rent or lease (see instructions):			
<b>12</b> Conservation expenses (see instructions)	<b>12</b>			<b>a</b> Vehicles, machinery, equipment	<b>24a</b>	18000	
<b>13</b> Custom hire (machine work)	<b>13</b>			<b>b</b> Other (land, animals, etc.)	<b>24b</b>		
<b>14</b> Depreciation and section 179 expense (see instructions)	<b>14</b>			<b>25</b> Repairs and maintenance	<b>25</b>	2000	
<b>15</b> Employee benefit programs other than on line 23	<b>15</b>			<b>26</b> Seeds and plants	<b>26</b>		
<b>16</b> Feed	<b>16</b>	75000		<b>27</b> Storage and warehousing	<b>27</b>		
<b>17</b> Fertilizers and lime	<b>17</b>			<b>28</b> Supplies	<b>28</b>	3000	
<b>18</b> Freight and trucking	<b>18</b>	20000		<b>29</b> Taxes	<b>29</b>	15000	
<b>19</b> Gasoline, fuel, and oil	<b>19</b>	15000		<b>30</b> Utilities	<b>30</b>	10000	
<b>20</b> Insurance (other than health)	<b>20</b>	7000		<b>31</b> Veterinary, breeding, and medicine	<b>31</b>	8500	
<b>21</b> Interest:				<b>32</b> Other expenses (specify):			
<b>a</b> Mortgage (paid to banks, etc.)	<b>21a</b>			<b>a</b> Legal Fees	<b>32a</b>	3000	
<b>b</b> Other	<b>21b</b>			<b>b</b> Tools	<b>32b</b>	1000	
<b>22</b> Labor hired (less employment credits)	<b>22</b>	75000		<b>c</b>	<b>32c</b>		
				<b>d</b>	<b>32d</b>		
				<b>e</b>	<b>32e</b>		
				<b>f</b>	<b>32f</b>		
<b>33</b> <b>Total expenses.</b> Add lines 10 through 32f. If line 32f is negative, see instructions	<b>33</b>						
<b>34</b> <b>Net farm profit or (loss).</b> Subtract line 33 from line 9	<b>34</b>						

If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36.

**35** Did you receive an applicable subsidy in 2013? (see instructions) ☐ Yes ☒ No

**36** Check the box that describes your investment in this activity and see instructions for where to report your loss.

**a** ☒ All investment is at risk. **b** ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11346H

Schedule F (Form 1040) 2013



**Part III Farm Income—Accrual Method** (see instructions).

<b>37</b>	Sales of livestock, produce, grains, and other products (see instructions)	<b>37</b>	299268
<b>38a</b>	Cooperative distributions (Form(s) 1099-PATR)	<b>38a</b>	
		<b>38b</b>	Taxable amount
<b>39a</b>	Agricultural program payments	<b>39a</b>	
		<b>39b</b>	Taxable amount
<b>40</b>	Commodity Credit Corporation (CCC) loans:		
<b>a</b>	CCC loans reported under election	<b>40a</b>	
<b>b</b>	CCC loans forfeited	<b>40b</b>	
		<b>40c</b>	Taxable amount
<b>41</b>	Crop insurance proceeds	<b>41</b>	
<b>42</b>	Custom hire (machine work) income	<b>42</b>	
<b>43</b>	Other income (see instructions)	<b>43</b>	732
<b>44</b>	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)	<b>44</b>	
<b>45</b>	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797	<b>45</b>	
<b>46</b>	Cost of livestock, produce, grains, and other products purchased during the year	<b>46</b>	110000
<b>47</b>	Add lines 45 and 46	<b>47</b>	
<b>48</b>	Inventory of livestock, produce, grains, and other products at end of year	<b>48</b>	45000
<b>49</b>	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*	<b>49</b>	
<b>50</b>	<b>Gross income.</b> Subtract line 49 from line 44. Enter the result here and on Part I, line 9	<b>50</b>	

\*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and on Part I, line 9.

**Part IV Principal Agricultural Activity Codes**

Do not file Schedule F (Form 1040) to report the following.

- Income from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040).
- Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040).
- Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead file Form 4797.

These codes for the Principal Agricultural Activity classify farms by their primary activity to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select the code that best identifies your primary farming activity and enter the six-digit number on line B.

**Crop Production**

- 111100 Oilseed and grain farming
- 111210 Vegetable and melon farming

- 111300 Fruit and tree nut farming
- 111400 Greenhouse, nursery, and floriculture production
- 111900 Other crop farming

**Animal Production**

- 112111 Beef cattle ranching and farming
- 112112 Cattle feedlots
- 112120 Dairy cattle and milk production
- 112210 Hog and pig farming
- 112300 Poultry and egg production
- 112400 Sheep and goat farming
- 112510 Aquaculture
- 112900 Other animal production

**Forestry and Logging**

- 113000 Forestry and logging (including forest nurseries and timber tracts)

Form **8611**(Rev. December 2013)  
Department of the Treasury  
Internal Revenue Service**Recapture of Low-Income Housing Credit**

► Attach to your return.

► Information about Form 8611 and its instructions is at [www.irs.gov/form8611](http://www.irs.gov/form8611).**Note: Complete a separate Form 8611 for each building to which recapture applies.**

OMB No. 1545-1035

Attachment  
Sequence No. **90****A** Name(s) shown on return

Cheryl Green Trust

**B** Identifying number

00-4000085

**C** Address of building (as shown on Form 8609)

1800 Test Street Billings, MT 59112

**D** Building identification  
number (BIN)

0000000

**E** Date placed in service (from  
Form 8609)

1/1/2003

**F** If building is financed in whole or part with tax-exempt bonds, see instructions and furnish:**(1)** Issuer's name**(2)** Date of issue**(3)** Name of issue**(4)** CUSIP number**Note:** Skip lines 1–7 and go to line 8 if recapture is passed through from a flow-through entity (partnership, S corporation, estate, or trust). However, section 42(j)(5) partnerships must complete lines 1 through 7.

<b>1</b>	Enter total credits reported on Form 8586 in prior years for this building . . . . .	<b>1</b>	26000
<b>2</b>	Credits included on line 1 attributable to additions to qualified basis (see instructions) . . . . .	<b>2</b>	2200
<b>3</b>	Credits subject to recapture. Subtract line 2 from line 1 . . . . .	<b>3</b>	
<b>4</b>	Credit recapture percentage (see instructions) . . . . .	<b>4</b>	333
<b>5</b>	Accelerated portion of credit. Multiply line 3 by line 4 . . . . .	<b>5</b>	
<b>6</b>	Percentage decrease in qualified basis. Express as a decimal amount carried out to at least 3 places (see instructions) . . . . .	<b>6</b>	1 . 000
<b>7</b>	Amount of accelerated portion recaptured (see instructions if prior recapture on building). Multiply line 5 by line 6. Section 42(j)(5) partnerships, go to line 16. All other flow-through entities (except electing large partnerships), enter the result here and enter each recipient's share in the appropriate box of Schedule K-1. Generally, flow-through entities other than electing large partnerships will stop here. <b>(Note: An estate or trust enters on line 8 only its share of recapture amount attributable to the credit amount reported on its Form 8586.)</b> . . . . .	<b>7</b>	
<b>8</b>	Enter recapture amount from flow-through entity (see <b>Note</b> above) . . . . .	<b>8</b>	0
<b>9</b>	Enter the unused portion of the accelerated amount from line 7 (see instructions) . . . . .	<b>9</b>	0
<b>10</b>	Net recapture. Subtract line 9 from line 7 or line 8. If less than zero, enter -0- . . . . .	<b>10</b>	
<b>11</b>	Enter interest on the line 10 recapture amount (see instructions) . . . . .	<b>11</b>	300
<b>12</b>	Total amount subject to recapture. Add lines 10 and 11 . . . . .	<b>12</b>	
<b>13</b>	Unused credits attributable to this building reduced by the accelerated portion included on line 9 (see instructions) . . . . .	<b>13</b>	0
<b>14</b>	<b>Recapture tax.</b> Subtract line 13 from line 12. If zero or less, enter -0-. Enter the result here and on the appropriate line of your tax return (see instructions). If more than one Form 8611 is filed, add the line 14 amounts from all forms and enter the total on the appropriate line of your return. Electing large partnerships, see instructions . . . . .	<b>14</b>	
<b>15</b>	<b>Carryforward of the low-income housing credit attributable to this building.</b> Subtract line 12 from line 13. If zero or less, enter -0- (see instructions) . . . . .	<b>15</b>	

**Only Section 42(j)(5) partnerships need to complete lines 16 and 17.**

<b>16</b>	Enter interest on the line 7 recapture amount (see instructions) . . . . .	<b>16</b>	
<b>17</b>	Total recapture. Add lines 7 and 16 (see instructions) . . . . .	<b>17</b>	

**For Paperwork Reduction Act Notice, see instructions.**

Cat. No. 63983Q

Form **8611** (Rev. 12-2013)

**Credit for Prior Year Minimum Tax—  
Individuals, Estates, and Trusts**► Information about Form 8801 and its separate instructions is at [www.irs.gov/form8801](http://www.irs.gov/form8801).

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

Identifying number

00-4000085

**Part I Net Minimum Tax on Exclusion Items**

<b>1</b>	Combine lines 1 and 10 of your 2012 Form 6251. Estates and trusts, see instructions . . . . .	<b>1</b>		
<b>2</b>	Enter adjustments and preferences treated as exclusion items (see instructions) . . . . .	<b>2</b>		
<b>3</b>	Minimum tax credit net operating loss deduction (see instructions) . . . . .	<b>3</b>	(	)
<b>4</b>	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$232,500 and you were married filing separately for 2012, see instructions . . . . .	<b>4</b>		90800
<b>5</b>	Enter: \$78,750 if married filing jointly or qualifying widow(er) for 2012; \$50,600 if single or head of household for 2012; or \$39,375 if married filing separately for 2012. Estates and trusts, enter \$22,500 . . . . .	<b>5</b>		
<b>6</b>	Enter: \$150,000 if married filing jointly or qualifying widow(er) for 2012; \$112,500 if single or head of household for 2012; or \$75,000 if married filing separately for 2012. Estates and trusts, enter \$75,000 . . . . .	<b>6</b>		
<b>7</b>	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9 . . . . .	<b>7</b>		
<b>8</b>	Multiply line 7 by 25% (.25) . . . . .	<b>8</b>		
<b>9</b>	Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2012, see instructions . . . . .	<b>9</b>		
<b>10</b>	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions . . . . .	<b>10</b>		
<b>11</b>	<ul style="list-style-type: none"> <li>• If for <b>2012</b> you filed Form 2555 or 2555-EZ, see instructions for the amount to enter.</li> <li>• If for <b>2012</b> you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 14a and 15, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 45 here. Form 1040NR filers, see instructions.</li> <li>• <b>All others:</b> If line 10 is \$175,000 or less (\$87,500 or less if married filing separately for 2012), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2012) from the result. Form 1040NR filers, see instructions.</li> </ul>	<b>11</b>		
<b>12</b>	Minimum tax foreign tax credit on exclusion items (see instructions) . . . . .	<b>12</b>		
<b>13</b>	Tentative minimum tax on exclusion items. Subtract line 12 from line 11 . . . . .	<b>13</b>		
<b>14</b>	Enter the amount from your 2012 Form 6251, line 34, or 2012 Form 1041, Schedule I, line 55 . . . . .	<b>14</b>		10000
<b>15</b>	<b>Net minimum tax on exclusion items.</b> Subtract line 14 from line 13. If zero or less, enter -0- . . . . .	<b>15</b>		

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 10002S

Form **8801** (2013)

**Part II Minimum Tax Credit and Carryforward to 2014**

<b>16</b>	Enter the amount from your 2012 Form 6251, line 35, or 2012 Form 1041, Schedule I, line 56 . . .	<b>16</b>	26300	
<b>17</b>	Enter the amount from line 15 . . . . .	<b>17</b>		
<b>18</b>	Subtract line 17 from line 16. If less than zero, enter as a negative amount . . . . .	<b>18</b>		
<b>19</b>	<b>2012 credit carryforward.</b> Enter the amount from your 2012 Form 8801, line 28 . . . . .	<b>19</b>	1500	
<b>20</b>	Enter your 2012 unallowed qualified electric vehicle credit (see instructions) . . . . .	<b>20</b>		
<b>21</b>	Combine lines 18 through 20. If zero or less, stop here and see the instructions . . . . .	<b>21</b>		
<b>22</b>	Enter your 2013 regular income tax liability minus allowable credits (see instructions) . . . . .	<b>22</b>		
<b>23</b>	Enter the amount from your 2013 Form 6251, line 33, or 2013 Form 1041, Schedule I, line 54 . . .	<b>23</b>		
<b>24</b>	Subtract line 23 from line 22. If zero or less, enter -0- . . . . .	<b>24</b>		
<b>25</b>	<b>Minimum tax credit.</b> Enter the <b>smaller</b> of line 21 or line 24. Also enter this amount on your 2013 Form 1040, line 53 (check box <b>b</b> ); Form 1040NR, line 50 (check box <b>b</b> ); or Form 1041, Schedule G, line 2c . . . . .	<b>25</b>		
<b>26</b>	<b>Credit carryforward to 2014.</b> Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years . . . . .	<b>26</b>		

Form **8801** (2013)

**Part III Tax Computation Using Maximum Capital Gains Rates**

**Caution.** If you did not complete the 2012 Qualified Dividends and Capital Gain Tax Worksheet, the 2012 Schedule D Tax Worksheet, or Part V of the 2012 Schedule D (Form 1041), see the instructions before completing this part.

- 27** Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2012, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions . . . . . **27**

**Caution.** If for **2012** you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 28, 29, and 30.

- 28** Enter the amount from line 6 of your 2012 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2012 Schedule D Tax Worksheet, or the amount from line 22 of the 2012 Schedule D (Form 1041), whichever applies\* . . . . . **28**

**If you figured your 2012 tax using the 2012 Qualified Dividends and Capital Gain Tax Worksheet, skip line 29 and enter the amount from line 28 on line 30. Otherwise, go to line 29.**

- 29** Enter the amount from line 19 of your 2012 Schedule D (Form 1040), or line 14b, column (2), of the 2012 Schedule D (Form 1041) . . . . . **29**

- 30** Add lines 28 and 29, and enter the **smaller** of that result or the amount from line 10 of your 2012 Schedule D Tax Worksheet . . . . . **30**

- 31** Enter the **smaller** of line 27 or line 30 . . . . . **31**

- 32** Subtract line 31 from line 27 . . . . . **32**

- 33** If line 32 is \$175,000 or less (\$87,500 or less if married filing separately for 2012), multiply line 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2012) from the result. Form 1040NR filers, see instructions . . . . . **33**

- 34** Enter:

- \$70,700 if married filing jointly or qualifying widow(er) for 2012,
- \$35,350 if single or married filing separately for 2012,
- \$47,350 if head of household for 2012, or
- \$2,400 for an estate or trust.

Form 1040NR filers, see instructions . . . . . **34**

- 35** Enter the amount from line 7 of your 2012 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2012 Schedule D Tax Worksheet, or the amount from line 23 of the 2012 Schedule D (Form 1041), whichever applies. If you did not complete either worksheet or Part V of the 2012 Schedule D (Form 1041), enter -0-. Form 1040NR filers, see instructions . . . . . **35**

- 36** Subtract line 35 from line 34. If zero or less, enter -0- . . . . . **36**

- 37** Enter the **smaller** of line 27 or line 28 . . . . . **37**

- 38** Enter the **smaller** of line 36 or line 37 . . . . . **38**

- 39** Subtract line 38 from line 37 . . . . . **39**

- 40** Multiply line 39 by 15% (.15) . . . . . **40**

**If line 29 is zero or blank, skip lines 41 and 42 and go to line 43. Otherwise, go to line 41.**

- 41** Subtract line 37 from line 31 . . . . . **41**

- 42** Multiply line 41 by 25% (.25) . . . . . **42**

- 43** Add lines 33, 40, and 42 . . . . . **43**

- 44** If line 27 is \$175,000 or less (\$87,500 or less if married filing separately for 2012), multiply line 27 by 26% (.26). Otherwise, multiply line 27 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately for 2012) from the result. Form 1040NR filers, see instructions . . . . . **44**

- 45** Enter the **smaller** of line 43 or line 44 here and on line 11. If you filed Form 2555 or 2555-EZ for 2012, do not enter this amount on line 11. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the instructions . . . . . **45**

\* The 2012 Qualified Dividends and Capital Gain Tax Worksheet is in the 2012 Instructions for Form 1040. The 2012 Schedule D Tax Worksheet is in the 2012 Instructions for Schedule D (Form 1040) (or the 2012 Instructions for Schedule D (Form 1041)).

**Credit to Holders of Tax Credit Bonds**

OMB No. 1545-2025

Department of the Treasury  
Internal Revenue Service

► Attach to your tax return.

► Information about Form 8912 and its separate instructions is at [www.irs.gov/form8912](http://www.irs.gov/form8912).**2013**Attachment  
Sequence No. **154**

Name(s) shown on return

Cheryl Green Trust

Identifying number

00-4000085

**Part I Current Year Credit**

<b>1</b>	Bond credit(s) from Part III. Enter the amount from line 14. (see instructions)	<b>1</b>	7575
<b>2</b>	Bond credit(s) from Part IV. Enter the amount from line 20. (see instructions)	<b>2</b>	
<b>3</b>	Carryforward of credits for qualified tax credit bonds and build America bonds to 2013. (see instructions)	<b>3</b>	12400
<b>4</b>	<b>Total credit.</b> Add lines 1 through 3. Estates and trusts figuring the credit for a clean renewable energy bond, go to line 5; Partnerships and S corporations, report this amount on Schedule K (You must also issue Form(s) 1097-BTC. See Form 1097-BTC and its instructions.); all others, go to Part II	<b>4</b>	
<b>5</b>	Amount allocated to the beneficiaries of the estate or trust. (You must also issue Form(s) 1097-BTC. See Form 1097-BTC and its instructions.) (see instructions)	<b>5</b>	0
<b>6</b>	<b>Estates and trusts.</b> Subtract line 5 from line 4. Use this amount to complete Part II	<b>6</b>	

**Part II Allowable Credit**

<b>7</b>	<b>Regular tax before credits:</b>		
	<ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 1040, line 44 or Form 1040NR, line 42</li> <li>Corporations. Enter the amount from Form 1120, Schedule J, line 2, or the applicable line of your return</li> <li>Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return</li> </ul>	<b>7</b>	
<b>8</b>	<b>Alternative minimum tax:</b>		
	<ul style="list-style-type: none"> <li>Individuals. Enter the amount from Form 6251, line 35.</li> <li>Corporations. Enter the amount from Form 4626, line 14</li> <li>Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56</li> </ul>	<b>8</b>	
<b>9</b>	Add line 7 and line 8	<b>9</b>	
<b>10a</b>	Foreign tax credit	<b>10a</b>	
<b>b</b>	Certain allowable credits. (see instructions)	<b>10b</b>	
<b>c</b>	General business credit. (see instructions)	<b>10c</b>	
<b>d</b>	Credit for prior year minimum tax (Form 8801 or Form 8827)	<b>10d</b>	
<b>e</b>	Add lines 10a through 10d	<b>10e</b>	
<b>11</b>	<b>Net income tax.</b> Subtract line 10e from line 9	<b>11</b>	
<b>12</b>	<b>Credit to holders of tax credit bonds allowed for the current year.</b> Enter the <b>smallest</b> of line 4, line 11, or the amount as limited by the formula in the instructions for line 12. (If line 12 is smaller than line 4, see instructions.) <b>Estates and trusts</b> , enter the <b>smallest</b> of line 6, line 11, or the amount as limited by the formula in the instructions for line 12. (If line 12 is smaller than line 6, see instructions.) Report this amount on Form 1040, line 53 or Form 1040NR, line 50; Form 1120, Schedule J, line 5e; Form 1041, Schedule G, line 2d; or the applicable line of your return	<b>12</b>	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37722B

Form **8912** (2013)

Identifying number
--------------------

00-4000085

If you are claiming a bond credit for which you did not receive a Form 1097-BTC, see the instructions.

[illegible]

Identifying number

00-4000085

15	a	Bond Issuer's name, city or town, and state	▶
	b	Bond Issuer's employer identification number	▶
16	a	Date bond issued	▶
	b	Date bond matures	▶
17		Date bond disposed of (if applicable)	▶

[illegible]

<b>19</b>	Add the amounts on line 18, column (f) . . . . .	<b>19</b>	
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<b>20</b>	<p>For a <b>new</b> clean renewable energy bond or a qualified energy conservation bond, multiply the amount on line 19 by 70% (.70) and enter the result here. For a clean renewable energy bond, qualified zone academy bond, qualified school construction bond, or build America bond, enter the amount from line 19 here. Enter the line 20 amount on line 2. See the instructions for how to report as interest income . . . . .</p>	<b>20</b>
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**Net Investment Income Tax—  
Individuals, Estates, and Trusts**

▶ Attach to Form 1040 or Form 1041.

▶ Information about Form 8960 and its separate instructions is at [www.irs.gov/form8960](http://www.irs.gov/form8960).

OMB No. XXXX-XXXX

**2013**Attachment  
Sequence No. **72**

Name(s) shown on Form 1040 or Form 1041

Cheryl Green Trust

Your social security number or EIN

00-4000085

**Part I Investment Income**☐ Section 6013(g) election (see instructions)☐ Regulations section 1.1411-10(g) election (see instructions)

<b>1</b>	Taxable interest (Form 1040, line 8a; or Form 1041, line 1)	<b>1</b>	50000
<b>2</b>	Ordinary dividends (Form 1040, line 9a; or Form 1041, line 2a)	<b>2</b>	
<b>3</b>	Annuities from nonqualified plans (see instructions)	<b>3</b>	
<b>4a</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (Form 1040, line 17; or Form 1041, line 5)	<b>4a</b>	
<b>b</b>	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	<b>4b</b>	
<b>c</b>	Combine lines 4a and 4b	<b>4c</b>	
<b>5a</b>	Net gain or loss from disposition of property from Form 1040, combine lines 13 and 14; or from Form 1041, combine lines 4 and 7	<b>5a</b>	
<b>b</b>	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	<b>5b</b>	
<b>c</b>	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	<b>5c</b>	
<b>d</b>	Combine lines 5a through 5c	<b>5d</b>	
<b>6</b>	Changes to investment income for certain CFCs and PFICs (see instructions)	<b>6</b>	
<b>7</b>	Other modifications to investment income (see instructions)	<b>7</b>	
<b>8</b>	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7	<b>8</b>	

**Part II Investment Expenses Allocable to Investment Income and Modifications**

<b>9a</b>	Investment interest expenses (see instructions)	<b>9a</b>	
<b>b</b>	State income tax (see instructions)	<b>9b</b>	
<b>c</b>	Miscellaneous investment expenses (see instructions)	<b>9c</b>	
<b>d</b>	Add lines 9a, 9b, and 9c	<b>9d</b>	
<b>10</b>	Additional modifications (see instructions)	<b>10</b>	
<b>11</b>	Total deductions and modifications. Add lines 9d and 10	<b>11</b>	

**Part III Tax Computation**

<b>12</b>	Net investment income. Subtract Part II, line 11 from Part I, line 8. Individuals complete lines 13–17. Estates and trusts complete lines 18a–21. If zero or less, enter -0-	<b>12</b>	
<b>Individuals:</b>			
<b>13</b>	Modified adjusted gross income (see instructions)	<b>13</b>	
<b>14</b>	Threshold based on filing status (see instructions)	<b>14</b>	
<b>15</b>	Subtract line 14 from line 13. If zero or less, enter -0-	<b>15</b>	
<b>16</b>	Enter the smaller of line 12 or line 15	<b>16</b>	
<b>17</b>	Net investment income tax for individuals. Multiply line 16 by 3.8% (.038). Enter here and on Form 1040, line 60	<b>17</b>	
<b>Estates and Trusts:</b>			
<b>18a</b>	Net investment income (line 12 above)	<b>18a</b>	
<b>b</b>	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	<b>18b</b>	10400
<b>c</b>	Undistributed net investment income. Subtract line 18b from 18a (see instructions)	<b>18c</b>	
<b>19a</b>	Adjusted gross income (see instructions)	<b>19a</b>	
<b>b</b>	Highest tax bracket for estates and trusts for the year (see instructions)	<b>19b</b>	11950
<b>c</b>	Subtract line 19b from line 19a. If zero or less, enter -0-	<b>19c</b>	
<b>20</b>	Enter the smaller of line 18c or line 19c	<b>20</b>	
<b>21</b>	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (.038). Enter here and on Form 1041, Schedule G, line 4	<b>21</b>	

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

Department of the Treasury  
Internal Revenue Service

2013

For calendar year 2013,  
or tax year beginning \_\_\_\_\_, 2013,  
and ending \_\_\_\_\_, 20 \_\_\_\_\_

**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

00-4000085

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

Cheryl Green Trust

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

Ellen White, Fiduciary  
1500 Test Run  
Eugene, OR 97401

**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

452-00-4321

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

JOHN BLUE  
500 TEST DRIVE  
OMAHA, NE 68701

**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**

1	Interest income	5,200	11	Final year deductions
2a	Ordinary dividends			
2b	Qualified dividends			
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			
6	Ordinary business income	34,800		
7	Net rental real estate income		13	Credits and credit recapture
8	Other rental income			
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 K-1  
(Form 1041)**

Department of the Treasury  
Internal Revenue Service

2013

For calendar year 2013,  
or tax year beginning \_\_\_\_\_, 2013,  
and ending \_\_\_\_\_, 20 \_\_\_\_\_

**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

00-4000085

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

Cheryl Green Trust

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

Ellen White, Fiduciary  
1500 Test Run  
Eugene, OR 97401

**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

452-00-1234

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

JOHN GOLD  
1500 TEST DRIVE  
FORT DODGE, IA 50501

**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
		5,200		
<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			
<b>6</b>	Ordinary business income	34,800		
<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>10</b>	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

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 Service

For calendar year 2013, or fiscal year beginning \_\_\_\_\_, 2013, and ending \_\_\_\_\_, 20\_\_\_\_\_

▶ 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)**2013**

Name of estate or trust

Cheryl Green Trust

Employer identification number

00-4000085

Name and title of fiduciary

Ellen White, Fiduciary

**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
<b>ERO's Use Only</b>	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		Phone no.	
	Firm's address				

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

Cat. No. 65092M

Form **8453-FE** (2013)