Note: *The draft you are looking for begins on the next page.*

Caution: *DRAFT—NOT FOR FILING*

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms**. We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at IRS.gov/DraftForms and remain there after the final release is posted at IRS.gov/LatestForms. Also see IRS.gov/Forms.

Most forms and publications have a page on IRS.gov: IRS.gov/Form1040 for Form 1040; IRS.gov/Pub501 for Pub. 501; IRS.gov/W4 for Form W-4; and IRS.gov/ScheduleA for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at IRS.gov/FormsComments. Include "NTF" followed by the form or pub number (for example, "NTF1040", "NTFW4", "NTF501", etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each "NTF" message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click here.

SCHEDULE J
(Form 1041)

Department of the Treasury
Internal Revenue Service

Accumulation Distribution for Certain Complex Trusts

Attach to Form 1041.
Go to *www.irs.gov/Form1041* for instructions and the latest information.

OMB No. 1545-0092

2025

Name of trust | Employer identification number

Part I Accumulation Distribution in 2025

Note: See the Form 4970 instructions for certain income that minors may exclude and special rules for multiple trusts.

1	Other amounts paid, credited, or otherwise required to be distributed for 2025 (from Form 1041, Schedule B, line 10)	**1**	
2	Distributable net income for 2025 (from Form 1041, Schedule B, line 7)	**2**	
3	Income required to be distributed currently for 2025 (from Form 1041, Schedule B, line 9)	**3**	
4	Subtract line 3 from line 2. If zero or less, enter -0-	**4**	
5	Accumulation distribution for 2025. Subtract line 4 from line 1	**5**	

Part II Ordinary Income Accumulation Distribution (Enter the applicable throwback years below.)

Note: If the distribution is thrown back to more than 5 years (starting with the earliest applicable tax year beginning after 1968), attach additional schedules. (If the trust was a simple trust, see Regulations section 1.665(e)-1A(b).)

			Throwback year ending ------------------	Throwback year ending ------------------	Throwback year ending ------------------	Throwback year ending ------------------	Throwback year ending ------------------
6	Distributable net income (see the instructions)	**6**					
7	Distributions (see the instructions)	**7**					
8	Subtract line 7 from line 6	**8**					
9	Enter amount from page 2, line 25 or line 31, as applicable	**9**					
10	Undistributed net income. Subtract line 9 from line 8	**10**					
11	Enter amount of prior accumulation distributions thrown back to any of these years	**11**					
12	Subtract line 11 from line 10	**12**					
13	Allocate the amount on line 5 to the earliest applicable year first. Do not allocate an amount greater than line 12 for the same year. See the instructions	**13**					
14	Divide line 13 by line 10 and multiply result by amount on line 9	**14**					
15	Add lines 13 and 14	**15**					
16	Tax-exempt interest included on line 13 (see the instructions)	**16**					
17	Subtract line 16 from line 15	**17**					

For Paperwork Reduction Act Notice, see the Instructions for Form 1041.   Cat. No. 11382Z   **Schedule J (Form 1041) 2025** Created 6/10/25

Part III   Taxes Imposed on Undistributed Net Income (Enter the applicable throwback years below.) (See the instructions.)

Note: If more than 5 throwback years are involved, attach additional schedules. If the trust received an accumulation distribution from another trust, see Regulations section 1.665(d)-1A.

If the trust elected the alternative tax on capital gains (repealed for tax years beginning after 1978), **skip** lines 18 through 25 and **complete** lines 26 through 31.		Throwback year ending ------------------	Throwback year ending ------------------	Throwback year ending ------------------	Throwback year ending ------------------	Throwback year ending ------------------
18 Regular tax	18					
19 Trust's share of net short-term gain	19					
20 Trust's share of net long-term gain	20					
21 Add lines 19 and 20	21					
22 Taxable income	22					
23 Enter percent. Divide line 21 by line 22, but do not enter more than 100%	23	%	%	%	%	%
24 Multiply line 18 by the percentage on line 23	24					
25 Tax on undistributed net income. Subtract line 24 from line 18. Enter here and on page 1, line 9	25					
Do not complete lines 26 through 31 unless the trust elected the alternative tax on long-term capital gain.						
26 Tax on income other than long-term capital gain	26					
27 Trust's share of net short-term gain	27					
28 Trust's share of taxable income less section 1202 deduction	28					
29 Enter percent. Divide line 27 by line 28, but do not enter more than 100%	29	%	%	%	%	%
30 Multiply line 26 by the percentage on line 29	30					
31 Tax on undistributed net income. Subtract line 30 from line 26. Enter here and on page 1, line 9	31					

Part IV   Allocation to Beneficiary

Note: Be sure to complete **Form 4970**, Tax on Accumulation Distribution of Trusts.

Beneficiary's name   Identifying number

Beneficiary's address (number and street including apartment number or P.O. box)

City, state, and ZIP code

		(a) This beneficiary's share of line 13	**(b)** This beneficiary's share of line 14	**(c)** This beneficiary's share of line 16
32 Throwback year _____	32			
33 Throwback year _____	33			
34 Throwback year _____	34			
35 Throwback year _____	35			
36 Throwback year _____	36			
37 Total. Add lines 32 through 36. Enter here and on the appropriate lines of Form 4970	37			