

Caution: DRAFT FORM

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

**Allocation of Estimated Tax
Payments to Beneficiaries**
(Under Code section 643(g))

2008

Department of the Treasury
Internal Revenue Service

For calendar year 2008 or fiscal year beginning _____, 2008, and ending _____, 20

| | | |
|---|--|--|
| Name of trust (or decedent's estate) | | Employer identification number |
| Fill In Fiduciary's Name and Address Only If You Are Filing This Form Separately and Not With Form 1041. | Name and title of fiduciary | Telephone number (optional) () |
| | Number, street, and room or suite no. (If a P.O. box, see instructions.) | |
| | City, state, and ZIP code | If you are filing this form for the final year of the estate or trust, check this box <input type="checkbox"/> |

- 1** Total amount of estimated taxes to be allocated to beneficiaries. Enter here and on Form 1041, line 24b ► \$ _____
- 2** Allocation to beneficiaries:

| (a) No. | (b) Beneficiary's name and address | (c) Beneficiary's identifying number | (d) Amount of estimated tax payment allocated to beneficiary | (e) Proration percentage |
|------------|--|---|---|-----------------------------|
| 1 | | | | % |
| 2 | | | | % |
| 3 | | | | % |
| 4 | | | | % |
| 5 | | | | % |
| 6 | | | | % |
| 7 | | | | % |
| 8 | | | | % |
| 9 | | | | % |
| 10 | | | | % |
| 3 | Total from additional sheet(s) | 3 | | |
| 4 | Total amounts allocated. (Must equal line 1, above.) | 4 | | |

| | |
|--|---|
| Sign Here Only If You Are Filing This Form Separately and Not With Form 1041. | Under penalties of perjury, I declare that I have examined this allocation, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. |
| | _____ Signature of fiduciary or officer representing fiduciary |
| | _____ Date |