

1041 MeF ATS Scenario #1

Forms Included in Scenario #1

1041

Schedule I (Form 1041)

Schedule D (Form 1041) (provided with final test scenarios in Nov)

Form 3800

Schedule E (Form 1040)

Schedule J (Form 1041) (2)

Schedule K-1 (Form 1041) (2)

Form 2439

Form 3468

Form 4562

Form 6781

Form 8582CR

Form 8453

Schedule K-1 Net Rental Real Estate Income Explanation (2)

Schedule K-1 Directly Apportioned Deductions Statement (2)

Other Information Statement

IRS Payment

Taxpayer Name, Address and TIN

David Blue Trust

1st Test St

Kansas City, MO 64112

Statement Information

Statements for 1041 Sch K-1 Orange

Net Rental Real Estate Income Explanation

This statement is being provided for test purposes.

Directly Apportioned Deductions Explanation

The Rental Property Depreciation apportioned to taxpayer Orange is 3,067.

Statements for 1041 Sch K-1 Purple

Net Rental Real Estate Income Explanation

This statement is being provided for test purposes.

Directly Apportioned Deductions Explanation

The Rental Property Depreciation apportioned to taxpayer Purple is 3,067.

1041 Other Information Statement

James Green 358 Queen St Montreal, QC CA	345-00-7968
Alfred White 55 Oxford Rd Aylesbury HP19 3EQ UK	675-00-3275
Sandeep Red 342 Lodhi Rd New Dehli 110003 IN	432-00-1322

Signature Information

Signature on Form 8453 and included in submission as PDF.

IRS Payment Record

Routing Number: 101000187
Bank Account Number: 53212345050
Bank Account Type: Checking
Payment Amount: \$223.00
Requested Payment Date: 03/15/2014
Daytime Phone Number: 816-453-6455

► Information about Form 1041 and its separate instructions is at www.irs.gov/form1041.

A Check all that apply:		For calendar year 2012 or fiscal year beginning _____, 2012, and ending _____, 20	
<input type="checkbox"/> Decedent's estate		Name of estate or trust (If a grantor type trust, see the instructions.)	
<input type="checkbox"/> Simple trust		<u>David Blue Trust</u>	
<input checked="" type="checkbox"/> Complex trust		Name and title of fiduciary	
<input type="checkbox"/> Qualified disability trust		<u>Jeffrey Black, Esq.</u>	
<input type="checkbox"/> ESBT (S portion only)		Number, street, and room or suite no. (If a P.O. box, see the instructions.)	
<input type="checkbox"/> Grantor type trust		<u>1st Test St</u>	
<input type="checkbox"/> Bankruptcy estate-Ch. 7		City or town, state, and ZIP code	
<input type="checkbox"/> Bankruptcy estate-Ch. 11		<u>Kansas City, MO 64112</u>	
<input type="checkbox"/> Pooled income fund			
B Number of Schedules K-1 attached (see instructions) ► <u>2</u>		F Check applicable boxes:	
		<input type="checkbox"/> Initial return	<input type="checkbox"/> Final return
		<input type="checkbox"/> Amended return	<input type="checkbox"/> Change in fiduciary's name
		<input type="checkbox"/> Change in fiduciary	<input type="checkbox"/> Change in fiduciary's address
G Check here if the estate or filing trust made a section 645 election <input type="checkbox"/>			

Income	1 Interest income	1	<u>2000</u>
	2a Total ordinary dividends	2a	<u>10000</u>
	b Qualified dividends allocable to: (1) Beneficiaries _____ (2) Estate or trust _____		
	3 Business income or (loss). Attach Schedule C or C-EZ (Form 1040)	3	
	4 Capital gain or (loss). Attach Schedule D (Form 1041)	4	
	5 Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)	5	
	6 Farm income or (loss). Attach Schedule F (Form 1040)	6	
	7 Ordinary gain or (loss). Attach Form 4797	7	
	8 Other income. List type and amount _____	8	
9 Total income. Combine lines 1, 2a, and 3 through 8	9		
Deductions	10 Interest. Check if Form 4952 is attached ► <input type="checkbox"/>	10	
	11 Taxes	11	<u>2000</u>
	12 Fiduciary fees	12	<u>1000</u>
	13 Charitable deduction (from Schedule A, line 7)	13	
	14 Attorney, accountant, and return preparer fees	14	<u>1000</u>
	15a Other deductions not subject to the 2% floor (attach schedule)	15a	
	b Allowable miscellaneous itemized deductions subject to the 2% floor	15b	
	16 Add lines 10 through 15b	16	
	17 Adjusted total income or (loss). Subtract line 16 from line 9	17	
	18 Income distribution deduction (from Schedule B, line 15). Attach Schedules K-1 (Form 1041)	18	
	19 Estate tax deduction including certain generation-skipping taxes (attach computation)	19	
20 Exemption	20		
21 Add lines 18 through 20	21		
Tax and Payments	22 Taxable income. Subtract line 21 from line 17. If a loss, see instructions	22	
	23 Total tax (from Schedule G, line 7)	23	
	24 Payments: a 2012 estimated tax payments and amount applied from 2011 return	24a	<u>1000</u>
	b Estimated tax payments allocated to beneficiaries (from Form 1041-T)	24b	
	c Subtract line 24b from line 24a	24c	
	d Tax paid with Form 7004 (see instructions)	24d	
	e Federal income tax withheld. If any is from Form(s) 1099, check ► <input type="checkbox"/>	24e	
	Other payments: f Form 2439 _____; g Form 4136 _____; Total ►	24h	
	25 Total payments. Add lines 24c through 24e, and 24h	25	
	26 Estimated tax penalty (see instructions)	26	
27 Tax due. If line 25 is smaller than the total of lines 23 and 26, enter amount owed	27		
28 Overpayment. If line 25 is larger than the total of lines 23 and 26, enter amount overpaid	28		
29 Amount of line 28 to be: a Credited to 2013 estimated tax ► ; b Refunded ►	29		

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

Paid Preparer Use Only	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.)? <input type="checkbox"/> Yes <input type="checkbox"/> No
	Print/Type preparer's name _____		Preparer's signature _____	Date _____	
	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.

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	5000	
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	Charitable deduction. Subtract line 6 from line 5. Enter here and on page 1, line 13	7		

Schedule B Income Distribution Deduction

1	Adjusted total income (see 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	Distributable net income. 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	64000	
9	Income required to be distributed currently	9	64000	
10	Other amounts paid, credited, or otherwise required to be distributed	10	20000	
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	Income distribution deduction. Enter the smaller of line 13 or line 14 here and on page 1, line 18	15		

Schedule G Tax Computation (see instructions)

1	Tax: a Tax on taxable income (see instructions)	1a			
	b Tax on lump-sum distributions. Attach Form 4972	1b			
	c Alternative minimum tax (from Schedule I (Form 1041), line 56)	1c			
	d Total. 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			
3	Total credits. Add lines 2a through 2d			3	
4	Subtract line 3 from line 1d. If zero or less, enter -0-			4	
5	Recapture taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611			5	
6	Household employment taxes. Attach Schedule H (Form 1040)			6	
7	Total tax. Add lines 4 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 2012, 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.

OMB No. 1545-0092

2012

Name of estate or trust

David Blue Trust

Employer identification number

00-4043210

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		
2	Interest	2		
3	Taxes	3		
4	Miscellaneous itemized deductions (from Form 1041, line 15b)	4		
5	Refund of taxes	5	()
6	Depletion (difference between regular tax and AMT)	6		
7	Net operating loss deduction. Enter as a positive amount	7		
8	Interest from specified private activity bonds exempt from the regular tax	8		
9	Qualified small business stock (see 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		
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		

Note: Complete Part II below before going to line 26.

If line 29 is:

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

Part II Income Distribution Deduction on a Minimum Tax Basis

30	Adjusted alternative minimum taxable income (see instructions)	30		
31	Adjusted tax-exempt interest (other than amounts included on line 8)	31		
32	Total net gain from Schedule D (Form 1041), line 15, column (1). If a loss, enter -0-	32		
33	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes (from Form 1041, Schedule A, line 4)	33		
34	Capital gains paid or permanently set aside for charitable purposes from gross income (see 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)

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

Part III Alternative Minimum Tax

45	Exemption amount	45	\$22,500	00
46	Enter the amount from line 29	46		
47	Phase-out of exemption amount	47	\$75,000	00
48	Subtract line 47 from line 46. If zero or less, enter -0-	48		
49	Multiply line 48 by 25% (.25)	49		
50	Subtract line 49 from line 45. If zero or less, enter -0-	50		
51	Subtract line 50 from line 46	51		
52	Go to Part IV of Schedule I to figure line 52 if the estate or trust has qualified dividends or has a gain on lines 14a and 15 of column (2) of Schedule D (Form 1041) (as refigured for the AMT, if necessary). Otherwise, if line 51 is— • \$175,000 or less, multiply line 51 by 26% (.26). • Over \$175,000, multiply line 51 by 28% (.28) and subtract \$3,500 from the result	52		
53	Alternative minimum foreign tax credit (see instructions)	53		
54	Tentative minimum tax. Subtract line 53 from line 52	54		
55	Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a)	55		
56	Alternative minimum tax. Subtract line 55 from line 54. If zero or less, enter -0-. Enter here and on Form 1041, Schedule G, line 1c	56		

Part IV Line 52 Computation Using Maximum Capital Gains Rates

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

57	Enter the amount from line 51	57		
58	Enter the amount from Schedule D (Form 1041), line 22, line 13 of the Schedule D Tax Worksheet, or line 4 of the Qualified Dividends Tax Worksheet, whichever applies (as refigured for the AMT, if necessary)	58		
59	Enter the amount from Schedule D (Form 1041), line 14b, column (2) (as refigured for the AMT, if necessary). If you did not complete Schedule D for the regular tax or the AMT, enter -0-	59		
60	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 58. Otherwise, add lines 58 and 59 and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary)	60		
61	Enter the smaller of line 57 or line 60	61		
62	Subtract line 61 from line 57	62		
63	If line 62 is \$175,000 or less, multiply line 62 by 26% (.26). Otherwise, multiply line 62 by 28% (.28) and subtract \$3,500 from the result	63		
64	Maximum amount subject to the 0% rate	64	\$2,400	00
65	Enter the amount from line 23 of Schedule D (Form 1041), line 14 of the Schedule D Tax Worksheet, or line 5 of the Qualified Dividends Tax Worksheet 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-	65		
66	Subtract line 65 from line 64. If zero or less, enter -0-	66		
67	Enter the smaller of line 57 or line 58	67		
68	Enter the smaller of line 66 or line 67	68		
69	Subtract line 68 from line 67	69		
70	Multiply line 69 by 15% (.15)	70		
If line 59 is zero or blank, skip lines 71 and 72 and go to line 73. Otherwise, go to line 71.				
71	Subtract line 67 from line 61	71		
72	Multiply line 71 by 25% (.25)	72		
73	Add lines 63, 70, and 72	73		
74	If line 57 is \$175,000 or less, multiply line 57 by 26% (.26). Otherwise, multiply line 57 by 28% (.28) and subtract \$3,500 from the result	74		
75	Enter the smaller of line 73 or line 74 here and on line 52	75		

Department of the Treasury
Internal Revenue Service (99)► Information about Form 3800 and its separate instructions is at www.irs.gov/form3800.
► Attach to your tax return.**2012**
Attachment
Sequence No. **22**

Name(s) shown on return

Identifying number

David Blue Trust

00-4043210

Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)

(See instructions and complete Part(s) III before Parts I and II)

1	General business credit from line 2 of all Parts III with box A checked	1		
2	Passive activity credits from line 2 of all Parts III with box B checked 2			
3	Enter the applicable passive activity credits allowed for 2012 (see instructions)	3		
4	Carryforward of general business credit to 2012. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach	4		
5	Carryback of general business credit from 2013. Enter the amount from line 2 of Part III with box D checked (see instructions)	5		
6	Add lines 1, 3, 4, and 5	6		

Part II Allowable Credit

7	Regular tax before credits: <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 1040, line 44, or Form 1040NR, line 42 • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return • 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 	7		
8	Alternative minimum tax: <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 6251, line 35 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56 	8		
9	Add lines 7 and 8	9		
10a	Foreign tax credit	10a		
b	Certain allowable credits (see instructions)	10b		
c	Add lines 10a and 10b	10c		
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16a	11		
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-	12		
13	Enter 25% (.25) of the excess, if any, of line 12 over \$25,000 (see instructions)	13		
14	Tentative minimum tax: <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 6251, line 33 • Corporations. Enter the amount from Form 4626, line 12 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54 	14	0	
15	Enter the greater of line 13 or line 14	15		
16a	Subtract line 15 from line 11. If zero or less, enter -0-	16a		
b	Reserved	16b		
c	Reserved	16c		
17a	Enter the smaller of line 6 or line 16a C corporations: See the line 17a instructions if there has been an ownership change, acquisition, or reorganization.	17a		
b	Reserved	17b		
c	Reserved	17c		

Part II Allowable Credit (Continued)**Note.** If you are not required to report any amounts on lines 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

18	Multiply line 14 by 75% (.75) (see instructions)	18		
19	Enter the greater of line 13 or line 18	19		
20	Subtract line 19 from line 11. If zero or less, enter -0-	20		
21	Subtract line 17a from line 20. If zero or less, enter -0-	21		
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked	22		
23	Passive activity credit from line 3 of all Parts III with box B checked	23		
24	Enter the applicable passive activity credit allowed for 2012 (see instructions)	24		
25	Add lines 22 and 24	25		
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26		
27	Subtract line 13 from line 11. If zero or less, enter -0-	27		
28	Add lines 17a and 26	28		
29	Subtract line 28 from line 27. If zero or less, enter -0-	29		
30	Enter the general business credit from line 5 of all Parts III with box A checked	30		
31	Enter the total eligible small business credit from line 6 of all Parts III with box E checked	31		
32	Passive activity credits from line 5 of all Parts III with box B checked and line 6 of all Parts III with box F checked	32		
33	Enter the applicable passive activity credits allowed for 2012 (see instructions)	33		
34	Carryforward of business credit to 2012. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach	34		
35	Carryback of business credit from 2013. Enter the amount from line 5 of Part III with box D checked and line 6 of Part III with box H checked (see instructions)	35		
36	Add lines 30, 31, 33, 34, and 35	36		
37	Enter the smaller of line 29 or line 36	37		
38	Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return: <ul style="list-style-type: none"> • Individuals. Form 1040, line 53, or Form 1040NR, line 50 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b 	38		

Name(s) shown on return

Identifying number

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. (see instructions)

- A** ☐ General Business Credit From a Non-Passive Activity **E** ☐ Eligible Small Business Credit From a Non-Passive Activity
B ☒ General Business Credit From a Passive Activity **F** ☐ Eligible Small Business Credit From a Passive Activity
C ☐ General Business Credit Carryforwards **G** ☐ Eligible Small Business Credit Carryforwards
D ☐ General Business Credit Carrybacks **H** ☐ Eligible Small Business Credit Carrybacks

I If you are filing more than one Part III with box A, B, E, or F checked, complete and attach first an additional Part III combining amounts from all Parts III with box A, B, E, or F checked. Check here if this is the consolidated Part III ☐

(a) Description of credit		(b)	(c)	
Note. On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.		If claiming the credit from a pass-through entity, enter the EIN	Enter the appropriate amount	
1a	Investment (Form 3468, Part II only) (attach Form 3468)	1a		
b	Reserved	1b		
c	Increasing research activities (Form 6765)	1c		
d	Low-income housing (Form 8586, Part I only)	1d		
e	Disabled access (Form 8826) (see instructions for limitation)	1e		
f	Renewable electricity, refined coal, and Indian coal production (Form 8835)	1f		
g	Indian employment (Form 8845)	1g		
h	Orphan drug (Form 8820)	1h		
i	New markets (Form 8874)	1i		
j	Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	1j		
k	Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	1k		
l	Biodiesel and renewable diesel fuels (attach Form 8864)	1l		
m	Low sulfur diesel fuel production (Form 8896)	1m		
n	Distilled spirits (Form 8906)	1n		
o	Nonconventional source fuel (Form 8907)	1o		
p	Energy efficient home (Form 8908)	1p		
q	Energy efficient appliance (Form 8909)	1q		
r	Alternative motor vehicle (Form 8910)	1r		
s	Alternative fuel vehicle refueling property (Form 8911)	1s		
t	Reserved	1t		
u	Mine rescue team training (Form 8923)	1u		
v	Agricultural chemicals security (Form 8931) (see instructions for limitation) .	1v		
w	Employer differential wage payments (Form 8932)	1w		
x	Carbon dioxide sequestration (Form 8933)	1x		
y	Qualified plug-in electric drive motor vehicle (Form 8936)	1y		
z	Qualified plug-in electric vehicle (Form 8834, Part I only)	1z		
aa	New hire retention (Form 5884-B)	1aa		
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb		
zz	Other	1zz		
2	Add lines 1a through 1zz and enter here	2		
3	Enter the amount from Form 8844	3		
4a	Investment (Form 3468, Part III) (attach Form 3468)	4a		
b	Work opportunity (Form 5884)	4b		
c	Alcohol and cellulosic biofuel fuels (Form 6478)	4c		
d	Low-income housing (Form 8586, Part II)	4d		
e	Renewable electricity, refined coal, and Indian coal production (Form 8835)	4e		
f	Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f		
g	Qualified railroad track maintenance (Form 8900)	4g		
h	Small employer health insurance premiums (Form 8941)	4h		
i	Reserved	4i		
j	Reserved	4j		
z	Other	4z		
5	Add lines 4a through 4z and enter here	5		
6	Add lines 2, 3, and 5	6		

**SCHEDULE E
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on return**Supplemental Income and Loss**

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

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

▶ Information about Schedule E and its separate instructions is at www.irs.gov/form1040.

OMB No. 1545-0074

2012Attachment
Sequence No. **13**

David Blue Trust

Your social security number

00-4043210

Part I **Income or Loss From Rental Real Estate and Royalties** **Note.** If you are in the business of renting personal property, use **Schedule C or C-EZ** (see instructions). If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.**A** Did you make any payments in 2012 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☒ No**B** If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

1a	Physical address of each property (street, city, state, ZIP code)				
A	5 Plum St Olathe, KS 66061				
B	60 Birch Ave Leawood, KS 66206				
C	331 SW 3rd St Lee's Summit, MO 64063				
1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A	2		A 365		
B	2		B 365		
C	4		C 365		

Type of Property:

- | | | | |
|---------------------------|------------------------------|-------------|--------------------|
| 1 Single Family Residence | 3 Vacation/Short-Term Rental | 5 Land | 7 Self-Rental |
| 2 Multi-Family Residence | 4 Commercial | 6 Royalties | 8 Other (describe) |

Income:		Properties:		A		B		C	
3	Rents received	3		36,000		42,000		60,000	
4	Royalties received	4							
Expenses:									
5	Advertising	5						3,000	
6	Auto and travel (see instructions)	6							
7	Cleaning and maintenance	7		2,000		3,000		5,000	
8	Commissions	8							
9	Insurance	9		2,000		2,500		10,000	
10	Legal and other professional fees	10						2,000	
11	Management fees	11							
12	Mortgage interest paid to banks, etc. (see instructions)	12							
13	Other interest	13							
14	Repairs	14		1,500		1,500			
15	Supplies	15							
16	Taxes	16		2,400		2,801		15,000	
17	Utilities	17						10,000	
18	Depreciation expense or depletion	18		3,454		2,680		2,051	
19	Other (list) ▶	19							
20	Total expenses. Add lines 5 through 19	20							
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21							
22	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	()	()	()	
23a	Total of all amounts reported on line 3 for all rental properties	23a							
b	Total of all amounts reported on line 4 for all royalty properties	23b							
c	Total of all amounts reported on line 12 for all properties	23c							
d	Total of all amounts reported on line 18 for all properties	23d							
e	Total of all amounts reported on line 20 for all properties	23e							
24	Income. Add positive amounts shown on line 21. Do not include any losses	24							
25	Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	()					
26	Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26							

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

Cat. No. 11344L

Schedule E (Form 1040) 2012

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

Your social security number

David Blue Trust

00-4043210

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations** **Note.** If you report a loss from an at-risk activity for which any amount is **not** at risk, you **must** check the box in column (e) on line 28 and attach **Form 6198**. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. ☐ **Yes** ☐ **No**

	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A			<input type="checkbox"/>		<input type="checkbox"/>
B			<input type="checkbox"/>		<input type="checkbox"/>
C			<input type="checkbox"/>		<input type="checkbox"/>
D			<input type="checkbox"/>		<input type="checkbox"/>

Passive Income and Loss				Nonpassive Income and Loss					
(f) Passive loss allowed (attach Form 8582 if required)		(g) Passive income from Schedule K-1		(h) Nonpassive loss from Schedule K-1		(i) Section 179 expense deduction from Form 4562		(j) Nonpassive income from Schedule K-1	
A									
B									
C									
D									
29a	Totals								
b	Totals								
30	Add columns (g) and (j) of line 29a							30	
31	Add columns (f), (h), and (i) of line 29b							31	()
32	Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below							32	

Part III Income or Loss From Estates and Trusts

(a) Name				(b) Employer identification number	
A					
B					
Passive Income and Loss				Nonpassive Income and Loss	
(c) Passive deduction or loss allowed (attach Form 8582 if required)		(d) Passive income from Schedule K-1		(e) Deduction or loss from Schedule K-1	
A					
B					
34a	Totals				
b	Totals				
35	Add columns (d) and (f) of line 34a				35
36	Add columns (c) and (e) of line 34b				36
37	Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below				37

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) – Residual Holder

(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q , line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q , line 1b	(e) Income from Schedules Q , line 3b
38				
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below			39

Part V Summary

40	Net farm rental income or (loss) from Form 4835 . Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18 ▶	41	
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code U; and Schedule K-1 (Form 1041), box 14, code F (see instructions) . . .	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules . . .	43	

**SCHEDULE J
(Form 1041)**Department of the Treasury
Internal Revenue Service

Name of trust

Accumulation Distribution for Certain Complex Trusts

▶ Attach to Form 1041.

▶ Information about Schedule J (Form 1041) and its separate instructions is at www.irs.gov/form1041.

OMB No. 1545-0092

2012

David Blue Trust

Employer identification number

00-4043210

Part I Accumulation Distribution in 2012**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 2012 (from Form 1041, Schedule B, line 10)	1	
2	Distributable net income for 2012 (from Form 1041, Schedule B, line 7)	2	
3	Income required to be distributed currently for 2012 (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 2012. 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
	12/31/2012	-----	-----	-----	-----
6	Distributable net income (see the instructions)	6	60000		
7	Distributions (see the instructions)	7	45000		
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	0		
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			

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 12/31/2012	Throwback year ending -----	Throwback year ending -----	Throwback year ending -----	Throwback year ending -----
18 Regular tax	18 1100				
19 Trust's share of net short-term gain	19 1000				
20 Trust's share of net long-term gain	20				
21 Add lines 19 and 20	21				
22 Taxable income	22 10000				
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		
John Orange				
Beneficiary's address (number and street including apartment number or P.O. box)		(a) This beneficiary's share of line 13	(b) This beneficiary's share of line 14	(c) This beneficiary's share of line 16
5 Poplar Ave				
City, state, and ZIP code				
Overland Park, KS 66214				
32 Throwback year 2012	32 4693	178	0	
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			

**SCHEDULE J
(Form 1041)**Department of the Treasury
Internal Revenue Service

Name of trust

Accumulation Distribution for Certain Complex Trusts

▶ Attach to Form 1041.

▶ Information about Schedule J (Form 1041) and its separate instructions is at www.irs.gov/form1041.

OMB No. 1545-0092

2012

David Blue Trust

Employer identification number

00-4043210

Part I Accumulation Distribution in 2012**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 2012 (from Form 1041, Schedule B, line 10)	1	
2	Distributable net income for 2012 (from Form 1041, Schedule B, line 7)	2	
3	Income required to be distributed currently for 2012 (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 2012. 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
	12/31/2012	-----	-----	-----	-----
6	Distributable net income (see the instructions)	6	60000		
7	Distributions (see the instructions)	7	45000		
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	0		
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			

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 12/31/2012	Throwback year ending -----	Throwback year ending -----	Throwback year ending -----	Throwback year ending -----
18 Regular tax	18 1100				
19 Trust's share of net short-term gain	19 1000				
20 Trust's share of net long-term gain	20 4000				
21 Add lines 19 and 20	21				
22 Taxable income	22 10000				
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		
Amy Purple				
Beneficiary's address (number and street including apartment number or P.O. box)		(a) This beneficiary's share of line 13	(b) This beneficiary's share of line 14	(c) This beneficiary's share of line 16
6111 Cherry St				
City, state, and ZIP code				
Kansas City, MO 64112				
32 Throwback year 2012	32	4693	178	0
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			

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

Department of the Treasury
Internal Revenue Service

2012

For calendar year 2012,
or tax year beginning _____, 2012,
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

00-4043210

B Estate's or trust's name

David Blue Trust

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

Jeffrey Black
1st Test St
Kansas City, MO 64112

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

432-00-3254

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

John Orange
5 Poplar Ave
Overland Park, KS 66214

H ☒ Domestic beneficiary

☐ Foreign beneficiary

☐ Final K-1

☐ Amended K-1

661112

OMB No. 1545-0092

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

1	Interest income		11	Final year deductions
		949		
2a	Ordinary dividends			
		4746		
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			A 4693
5	Other portfolio and nonbusiness income			J 1000
6	Ordinary business income			
7	Net rental real estate income			
		31612*	13	Credits and credit recapture
8	Other rental income			
9	Directly apportioned deductions			
		A 3067*	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

2012

For calendar year 2012,
or tax year beginning _____, 2012,
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

00-4043210

B Estate's or trust's name

David Blue Trust

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

Jeffrey Black
1st Test St
Kansas City, MO 64112

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

432-00-4455

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

Amy Purple
6111 Cherry St
Kansas City, MO 64112

H ☒ Domestic beneficiary

☐ Foreign beneficiary

☐ Final K-1

☐ Amended K-1

661112

OMB No. 1545-0092

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

1	Interest income		11	Final year deductions
		949		
2a	Ordinary dividends			
		4746		
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			A 4693
5	Other portfolio and nonbusiness income			J 1000
6	Ordinary business income			
7	Net rental real estate income			
		31612*	13	Credits and credit recapture
8	Other rental income			
9	Directly apportioned deductions			
		A 3067*	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

☐ VOID☐ CORRECTED

Name, address, and ZIP code of RIC or REIT ABC REIT 555 Green St Kansas City, MO 64112	OMB No. 1545-0145 2012 Form 2439	Notice to Shareholder of Undistributed Long-Term Capital Gains For calendar year 2012, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT) beginning _____, 2012, and ending _____, 20 _____	
Identification number of RIC or REIT 00-000000	1a Total undistributed long-term capital gains 1,000		Copy B Attach to the shareholder's income tax return for the tax year that includes the last day of the RIC's or REIT's tax year.
Shareholder's identifying number 00-4043210	1b Unrecaptured section 1250 gain		
Shareholder's name, address, and ZIP code David Blue Trust 1st Test St Kansas City, MO 64112	1c Section 1202 gain	1d Collectibles (28%) gain	
	2 Tax paid by the RIC or REIT on the box 1a gains		

Form **2439**www.irs.gov/form2439

Department of the Treasury - Internal Revenue Service

Department of the Treasury
Internal Revenue Service (99)

► **Attach to your tax return.**
 ► **Information about Form 3468 and its separate instructions is at www.irs.gov/form3468.**

2012
 Attachment
 Sequence No. **174**

Name(s) shown on return

Identifying number

David Blue Trust

00-4043210

Part I Information Regarding the Election To Treat the Lessee as the Purchaser of Investment Credit Property

If you are claiming the investment credit as a lessee based on a section 48(d) (as in effect on November 4, 1990) election, provide the following information. If you acquired more than one property as a lessee, attach a statement showing the information below.

- 1 Name of lessor _____
- 2 Address of lessor _____
- 3 Description of property _____
- 4 Amount for which you were treated as having acquired the property ► \$ _____

Part II Qualifying Advanced Coal Project Credit, Qualifying Gasification Project Credit, and Qualifying Advanced Energy Project Credit

5	Qualifying advanced coal project credit (see instructions):		
a	Qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i) \$ _____ × 20% (.20)	5a	
b	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) \$ _____ × 15% (.15)	5b	
c	Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii) \$ _____ × 30% (.30)	5c	
d	Total. Add lines 5a, 5b, and 5c	5d	
6	Qualifying gasification project credit (see instructions):		
a	Qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions \$ _____ × 30% (.30)	6a	
b	Qualified investment in property other than in a above placed in service during the tax year \$ _____ × 20% (.20)	6b	
c	Total. Add lines 6a and 6b	6c	
7	Qualifying advanced energy project credit (see instructions): Qualified investment in advanced energy project property placed in service during the tax year \$ _____ × 30% (.30)	7	
8	Reserved	8	
9	Enter the applicable unused investment credit from cooperatives (see instructions)	9	
10	Add lines 5d, 6c, 7, and 9. Report this amount on Form 3800, line 1a	10	

Part III Rehabilitation Credit and Energy Credit

11	Rehabilitation credit (see instructions for requirements that must be met):		
a	Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. Note. This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent ► <input type="checkbox"/>		
b	Enter the dates on which the 24- or 60-month measuring period begins _____ 2/1/2011 and ends _____ 1/31/2013		
c	Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) \$ _____ 60,000		
d	Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above \$ _____ 80,000 Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:		
e	Pre-1936 buildings located in the Gulf Opportunity Zone \$ _____ × 13% (.13)	11e	
f	Pre-1936 buildings affected by a Midwestern disaster \$ _____ × 13% (.13)	11f	
g	Other pre-1936 buildings \$ _____ 80,000 × 10% (.10)	11g	
h	Certified historic structures located in the Gulf Opportunity Zone \$ _____ × 26% (.26)	11h	

Part III Rehabilitation Credit and Energy Credit (continued)

i	Certified historic structures affected by a Midwestern disaster	\$ _____ × 26% (.26)	11i		
j	Other certified historic structures	\$ _____ × 20% (.20)	11j		
For properties identified on lines 11h, 11i, or 11j, complete lines 11k and 11l.					
k	Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions)				
l	Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions)				
m	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) . .		11m		
12	Energy credit:				
a	Basis of property using geothermal energy or solar energy (acquired before January 1, 2006, and the basis attributable to construction, reconstruction, or erection by the taxpayer before January 1, 2006) placed in service during the tax year (see instructions)				
		\$ _____ × 10% (.10)	12a		
b	Basis of property using solar illumination or solar energy placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 (see instructions)				
		\$ _____ × 30% (.30)	12b		
Qualified fuel cell property (see instructions):					
c	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005, and before October 4, 2008				
		\$ _____ × 30% (.30)	12c		
d	Applicable kilowatt capacity of property on line 12c (see instructions) ► _____ × \$1,000		12d		
e	Enter the lesser of line 12c or line 12d		12e		
f	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008				
		\$ _____ × 30% (.30)	12f		
g	Applicable kilowatt capacity of property on line 12f (see instructions) ► _____ × \$3,000		12g		
h	Enter the lesser of line 12f or line 12g		12h		
Qualified microturbine property (see instructions):					
i	Basis of property placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005				
		\$ _____ × 10% (.10)	12i		
j	Kilowatt capacity of property on line 12i ► _____ × \$200		12j		
k	Enter the lesser of line 12i or line 12j		12k		

Part III Rehabilitation Credit and Energy Credit (continued)

Combined heat and power system property (see instructions):

Caution. You cannot claim this credit if the electrical capacity of the property is more than 50 megawatts or 67,000 horsepower.

- l** Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ × 10% (.10)

12l

- m** If the electrical capacity of the property is measured in:

- Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less.
- Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less

12m

- n** Multiply line 12l by line 12m

12n

Qualified small wind energy property (see instructions):

- o** Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009 \$ _____ × 30% (.30)

12o

- p** Enter the smaller of line 12o or \$4,000

12p

- q** Basis of property placed in service during the tax year that was acquired after December 31, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2008 \$ _____ × 30% (.30)

12q

Geothermal heat pump systems (see instructions):

- r** Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ × 10% (.10)

12r

Qualified investment credit facility property (see instructions):

- s** Basis of property placed in service during the tax year \$ _____ × 30% (.30)

12s

- 13** Enter the applicable unused investment credit from cooperatives (see instructions)

13

- 14** Add lines 11e through 11j, 11m, 12a, 12b, 12e, 12h, 12k, 12n, 12p, 12q, 12r, 12s, and 13. Report this amount on Form 3800, line 4a

14

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return

David Blue Trust

Business or activity to which this form relates

Rental property

Identifying number

00-4043210

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

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)** (See instructions.)

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

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

17	MACRS deductions for assets placed in service in tax years beginning before 2012	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2012 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		10000	5 yrs	HY	200DDDB	
c 7-year property						
d 10-year property		6000	6 yrs	HY	SL	
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	1/1/2009	40000	27.5 yrs.	MM	S/L	
	12/31/2002	60000	27.5 yrs.	MM	S/L	
i Nonresidential real property	2/1/2011	80000	39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

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

Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) .						25		
26 Property used more than 50% in a qualified business use:		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:		%			S/L -			
		%			S/L -			
		%			S/L -			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 .						28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 .							29	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (do not include commuting miles) .						
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2012 tax year (see instructions):					
43 Amortization of costs that began before your 2012 tax year				43	
44 Total. Add amounts in column (f). See the instructions for where to report				44	

Form **6781**Department of the Treasury
Internal Revenue Service**Gains and Losses From Section 1256
Contracts and Straddles**► Information about Form 6781 and its instructions is at www.irs.gov/form6781.
► Attach to your tax return.

OMB No. 1545-0644

2012Attachment
Sequence No. **82**

Name(s) shown on tax return

David Blue Trust

Identifying number

00-4043210

Check all applicable boxes (see instructions).

☐ A Mixed straddle election☐ C Mixed straddle account election☐ B Straddle-by-straddle identification election☐ D Net section 1256 contracts loss election**Part I Section 1256 Contracts Marked to Market**

(a) Identification of account	(b) (Loss)	(c) Gain
1 Account XYZ	2400	
Account JKL		3010
Account ABC		1000
2 Add the amounts on line 1 in columns (b) and (c)	2 ()	
3 Net gain or (loss). Combine line 2, columns (b) and (c)	3	
4 Form 1099-B adjustments. See instructions and attach statement	4	
5 Combine lines 3 and 4	5	
Note: If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.		
6 If you have a net section 1256 contracts loss and checked box D above, enter the amount of loss to be carried back. Enter the loss as a positive number	6	
7 Combine lines 5 and 6	7	
8 Short-term capital gain or (loss). Multiply line 7 by 40% (.40). Enter here and include on the appropriate line of Schedule D (see instructions)	8	
9 Long-term capital gain or (loss). Multiply line 7 by 60% (.60). Enter here and include on the appropriate line of Schedule D (see instructions)	9	

Part II Gains and Losses From Straddles. Attach a separate statement listing each straddle and its components.**Section A—Losses From Straddles**

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Loss. If column (e) is more than (d), enter difference. Otherwise, enter -0-	(g) Unrecognized gain on offsetting positions	(h) Recognized loss. If column (f) is more than (g), enter difference. Otherwise, enter -0-
10							
11a Enter the short-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions)						11a ()	
b Enter the long-term portion of losses from line 10, column (h), here and include on the appropriate line of Schedule D (see instructions)						11b ()	

Section B—Gains From Straddles

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) Gain. If column (d) is more than (e), enter difference. Otherwise, enter -0-
12					
13a Enter the short-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions)					13a
b Enter the long-term portion of gains from line 12, column (f), here and include on the appropriate line of Schedule D (see instructions)					13b

Part III Unrecognized Gains From Positions Held on Last Day of Tax Year. Memo Entry Only (see instructions)

(a) Description of property	(b) Date acquired	(c) Fair market value on last business day of tax year	(d) Cost or other basis as adjusted	(e) Unrecognized gain. If column (c) is more than (d), enter difference. Otherwise, enter -0-
14 Account EFG	1/15/11	3225	2100	
Account LMN	6/30/12	1600	1000	

Passive Activity Credit Limitations

OMB No. 1545-1034

Attachment
Sequence No. **89**

▶ See separate instructions.

▶ Attach to Form 1040 or 1041.

Name(s) shown on return

Identifying number

David Blue Trust

00-4043210

Part I Passive Activity Credits**Caution:** If you have credits from a publicly traded partnership, see **Publicly Traded Partnerships (PTPs)** in the instructions.**Credits From Rental Real Estate Activities With Active Participation (Other Than Rehabilitation Credits and Low-Income Housing Credits)** (See Lines 1a through 1c in the instructions.)

1a Credits from Worksheet 1, column (a)

1a

b Prior year unallowed credits from Worksheet 1, column (b)

1b

c Add lines 1a and 1b

1c

Rehabilitation Credits From Rental Real Estate Activities and Low-Income Housing Credits for Property Placed in Service Before 1990 (or From Pass-Through Interests Acquired Before 1990) (See Lines 2a through 2c in the instructions.)

2a Credits from Worksheet 2, column (a)

2a

b Prior year unallowed credits from Worksheet 2, column (b)

2b

c Add lines 2a and 2b

2c

Low-Income Housing Credits for Property Placed in Service After 1989 (See Lines 3a through 3c in the instructions.)

3a Credits from Worksheet 3, column (a)

3a

b Prior year unallowed credits from Worksheet 3, column (b)

3b

c Add lines 3a and 3b

3c

All Other Passive Activity Credits (See Lines 4a through 4c in the instructions.)

4a Credits from Worksheet 4, column (a)

4a

8000

b Prior year unallowed credits from Worksheet 4, column (b)

4b

c Add lines 4a and 4b

4c

5 Add lines 1c, 2c, 3c, and 4c

5

6 Enter the tax attributable to net passive income (see instructions)

6

7 Subtract line 6 from line 5. If line 6 is more than or equal to line 5, enter -0- and see instructions

7

Note: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II, III, or IV. Instead, go to line 37.**Part II Special Allowance for Rental Real Estate Activities With Active Participation****Note:** Complete this part only if you have an amount on line 1c. Otherwise, go to Part III.

8 Enter the smaller of line 1c or line 7

8

9 Enter \$150,000. If married filing separately, see instructions

9

10 Enter modified adjusted gross income, but not less than zero (see instructions). If line 10 is equal to or more than line 9, skip lines 11 through 15 and enter -0- on line 16

10

11 Subtract line 10 from line 9

11

12 Multiply line 11 by 50% (.50). **Do not** enter more than \$25,000. If married filing separately, see instructions

12

13a Enter the amount, if any, from line 10 of Form 8582

13a

b Enter the amount, if any, from line 14 of Form 8582

13b

c Add lines 13a and 13b.

13c

14 Subtract line 13c from line 12

14

15 Enter the tax attributable to the amount on line 14 (see instructions).

15

16 Enter the **smaller** of line 8 or line 15

16

Part III Special Allowance for Rehabilitation Credits From Rental Real Estate Activities and Low-Income Housing Credits for Property Placed in Service Before 1990 (or From Pass-Through Interests Acquired Before 1990)**Note:** Complete this part only if you have an amount on line 2c. Otherwise, go to Part IV.

17	Enter the amount from line 7	17		
18	Enter the amount from line 16	18		
19	Subtract line 18 from line 17. If zero, enter -0- here and on lines 30 and 36, and then go to Part V	19		
20	Enter the smaller of line 2c or line 19	20		
21	Enter \$250,000. If married filing separately, see instructions to find out if you can skip lines 21 through 26	21		
22	Enter modified adjusted gross income, but not less than zero. (See instructions for line 10.) If line 22 is equal to or more than line 21, skip lines 23 through 29 and enter -0- on line 30	22		
23	Subtract line 22 from line 21	23		
24	Multiply line 23 by 50% (.50). Do not enter more than \$25,000. If married filing separately, see instructions	24		
25a	Enter the amount, if any, from line 10 of Form 8582	25a		
b	Enter the amount, if any, from line 14 of Form 8582	25b		
c	Add lines 25a and 25b	25c		
26	Subtract line 25c from line 24	26		
27	Enter the tax attributable to the amount on line 26 (see instructions)	27		
28	Enter the amount, if any, from line 18	28		
29	Subtract line 28 from line 27	29		
30	Enter the smaller of line 20 or line 29	30		

Part IV Special Allowance for Low-Income Housing Credits for Property Placed in Service After 1989**Note:** Complete this part only if you have an amount on line 3c. Otherwise, go to Part V.

31	If you completed Part III, enter the amount from line 19. Otherwise, subtract line 16 from line 7	31		
32	Enter the amount from line 30	32		
33	Subtract line 32 from line 31. If zero, enter -0- here and on line 36	33		
34	Enter the smaller of line 3c or line 33	34		
35	Tax attributable to the remaining special allowance (see instructions)	35		
36	Enter the smaller of line 34 or line 35	36		

Part V Passive Activity Credit Allowed

37	Passive Activity Credit Allowed. Add lines 6, 16, 30, and 36. See instructions to find out how to report the allowed credit on your tax return and how to allocate allowed and unallowed credits if you have more than one credit or credits from more than one activity. If you have any credits from a publicly traded partnership, see Publicly Traded Partnerships (PTPs) in the instructions.	37		
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Part VI Election To Increase Basis of Credit Property

38	If you disposed of your entire interest in a passive activity or former passive activity in a fully taxable transaction, and you elect to increase your basis in credit property used in that activity by the unallowed credit that reduced your basis in the property, check this box. See instructions	<input type="checkbox"/>
39	Name of passive activity disposed of ▶	
40	Description of the credit property for which the election is being made ▶	
41	Amount of unallowed credit that reduced your basis in the property	▶ \$

