

June30, 2026 – These are the most current forms available.

Tax Year 2026
1041 MeF ATS Scenario 4
Hobert Green Estate
00-4011114

Forms Included in Scenario

Form 1041

Schedule I (Form 1041)

Form 4952

Form 8960

Form 8453FE

Form 4136

Additional Scenario Information Provided

IRS Payment

Form 1041 Line 8 Income --Repeating Group

Form 1041 Estate Tax Deduction with IRD Computation Statement

Schedule K-1 (Form 1041)

Schedule K-1 Estate Tax Deductions Explanation

Taxpayer's Name, Address and TIN

Hobert Green Estate

4 Test St

Baltimore, MD 21215

00-4011114

Beneficiary

*John Blue

Form 8960

Line 18B will be 44,000

Signature Information

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

Prior Year Income Amt: \$97,000

IRS Payment Record

Routing Number: 101000695
Bank Account Number: 0536647211
Bank Account Type: Checking
Payment Amount: \$4,527.00
Requested Payment Date: 01/15/2027
Daytime Phone Number: 000-453-6455

Form 1041 Line 8 Income -- Repeating Group

<u>Description</u>	<u>Amount</u>
Lump sum pension	11,000
Final Wages	2,000

Statement Information**Form 1041 Line 19 Estate Tax Deduction with IRD Computation Statement**

IRD – Wages	2,000
Estate tax after credits	26,800
Estate tax without net value amount	26,320
Qualifying Estate Tax Deduction	480
IRD Included in Recipient Income	500
Estate Tax Deduction	240

Form 1041 Such K-1 Estate Tax Deductions Explanation

Total IRD Income	2,000 (50% reported on K-1, box 5)
Qualifying estate tax deduction	480 (50% reported on K-1, box 10) IRD
Included in Recipient Income	500
Estate Tax Deduction	240

*****Note: IRD (Income in respect of decedent)***

A Check all that apply: ☒ Decedent's estate ☐ Simple trust ☐ Complex trust ☐ Qualified disability trust ☐ ESBT (S portion only) ☐ Grantor type trust ☐ Bankruptcy estate—Ch. 7 ☐ Bankruptcy estate—Ch. 11 ☐ Pooled income fund		For calendar year 2026 or fiscal year beginning 02/01 , 2026, and ending 01/31 , 20 27 Name of estate or trust (If a grantor type trust, see the instructions.) Robert Green Estate Name and title of fiduciary AA&BB Estate Planning Number and street (If a P.O. box, see the instructions.) 41 Test St Room or suite no. City or town Baltimore State or province MD Country ZIP or foreign postal code 21215		C Employer identification number 00-4011114 D Date entity created E Nonexempt charitable and split-interest trusts, check applicable box(es). See instructions. ☐ Described in sec. 4947(a)(1). Check here if not a private foundation ☐ ☐ Described in sec. 4947(a)(2)
B Number of Schedules K-1 attached (see instructions)		F Check applicable boxes: ☐ Initial return ☒ Final return ☐ Amended return ☐ Change in trust's name ☐ Change in fiduciary ☐ Change in fiduciary's name ☐ Change in fiduciary's address		☐ Net operating loss carryback

G(1) Check here if the estate or filing trust made a section 645 election ☐ **G(2)** Trust TIN

Income	1 Interest income	1 95,000
	2a Total ordinary dividends	2a
	2b Qualified dividends allocable to: (1) Beneficiaries (2) Estate or trust	
	3 Business income or (loss). Attach Schedule C (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 13,000
9 Total income. Combine lines 1, 2a, and 3 through 8	9 108,000	
Deductions	10 Interest. Check if Form 4952 is attached ☒	10 7,000
	11 Taxes	11 8,000
	12 Fiduciary fees. If only a portion is deductible under section 67(e), see instructions	12 7,000
	13 Charitable deduction (from Schedule A, line 7)	13 5,500
	14 Attorney, accountant, and return preparer fees. If only a portion is deductible under section 67(e), see instructions	14
	15a Other deductions (attach schedule). See instructions for deductions allowable under section 67(e)	15a
	15b Net operating loss deduction. See instructions	15b
	16 Add lines 10 through 15b	16 27,500
	17 Adjusted total income or (loss). Subtract line 16 from line 9	17 80,500
	18 Income distribution deduction (from Schedule B, line 15). Attach Schedules K-1 (Form 1041)	18 40,500
	19 Estate tax deduction including certain generation-skipping taxes (attach computation)	19 240
	20 Qualified business income deduction. Attach Form 8995 or 8995-A	20
	21 Exemption	21 600
22 Add lines 18 through 21	22 41,340	
Tax and Payments	23 Taxable income. Subtract line 22 from line 17. If a loss, see instructions	23 39,160
	24 Total tax (from Schedule G, Part I, line 9)	24 13,591
	25a Current year net 965 tax liability paid from Form 965-A, Part II, column (k) (see instructions)	25a
	25b First installment of section 1062 applicable net tax liability. Enter amount from Form 1062, line 15	25b
	26 Total payments (from Schedule G, Part II, line 19)	26 9,064
	27 Estimated tax penalty. See instructions	27
	28 Tax due. If line 26 is smaller than the total of lines 24, 25a, 25b, and 27, enter amount owed	28 4,527
	29 Overpayment. If line 26 is larger than the total of lines 24, 25a, 25b, and 27, enter amount overpaid	29
	30 Amount of line 29 to be: 30a Credited to 2027 ; 30b Refunded	30b
	30c Routing number 30d Type: ☐ Checking ☐ Savings	
30e Account number		

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

May the IRS discuss this return with the preparer shown below? See instructions. ☐ Yes ☐ No

Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Firm's name	Firm's EIN			
	Firm's address	Phone no.			

Schedule A Charitable Deduction. Don't 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	5,500
2	Tax-exempt income allocable to charitable contributions. See instructions	2	
3	Subtract line 2 from line 1	3	5,500
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	5,500
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	5,500

Schedule B Income Distribution Deduction

1	Adjusted total income. See instructions	1	80,500
2	Adjusted tax-exempt interest	2	0
3	Total net gain from Schedule D (Form 1041), line 19, 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	0
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	80,500
8	If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law	8	
9	Income required to be distributed currently	9	40,500
10	Other amounts paid, credited, or otherwise required to be distributed	10	0
11	Total distributions. Add lines 9 and 10. If greater than line 8, see instructions	11	40,500
12	Enter the amount of tax-exempt income included on line 11	12	0
13	Tentative income distribution deduction. Subtract line 12 from line 11	13	40,500
14	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-	14	80,500
15	Income distribution deduction. Enter the smaller of line 13 or line 14 here and on page 1, line 18	15	40,500

Schedule G Tax Computation and Payments (see instructions)**Part I — Tax Computation**

1	Tax:			
1a	Tax on taxable income. See instructions	1a	12,420	
1b	Tax on lump-sum distributions. Attach Form 4972	1b		
1c	Alternative minimum tax (from Schedule I (Form 1041), line 54)	1c	0	
1d	Amount from Form 4255, Part I, line 3, column (q)	1d		
1e	Total. Add lines 1a through 1d	1e		12,420
2a	Foreign tax credit. Attach Form 1116	2a		
2b	General business credit. Attach Form 3800	2b		
2c	Credit for prior year minimum tax. Attach Form 8801	2c		
2d	Bond credits. Attach Form 8912	2d		
2e	Total credits. Add lines 2a through 2d	2e		
3	Subtract line 2e from line 1e. If zero or less, enter -0-	3		12,420
4	Tax on the ESBT portion of the trust (from ESBT Tax Worksheet, line 17). See instructions	4		0
5	Net investment income tax from Form 8960, line 21	5		1,171
6a	Amount from Form 4255, Part I, line 3, column (r)	6a		
6b	Recapture tax from Form 8611	6b		
6c	Other recapture taxes:	6c		
7	Household employment taxes. Attach Schedule H (Form 1040)	7		
8	Other taxes and amounts due	8		
9	Total tax. Add lines 3 through 8. Enter here and on page 1, line 24	9		13,591

Schedule G Tax Computation and Payments (see instructions) (continued)**Part II — Payments**

10	Current year's estimated tax payments and amount applied from preceding year's return	10	9,000
11	Estimated tax payments allocated to beneficiaries (from Form 1041-T)	11	0
12	Subtract line 11 from line 10	12	9,000
13	Tax paid with Form 7004. See instructions	13	
14	Federal income tax withheld. If any is from Form(s) 1099, check here ☐	14	
15	Current year net 965 tax liability from Form 965-A, Part I, column (f) (see instructions)	15	
16	Payments from Form 2439	16	
17	Payments from Form 4136	17	64
18a	Elective payment election amount from Form 3800	18a	
18b	Other credits or payments (see instructions)	18b	
18c	Section 1062 applicable net tax liability. Enter amount from Form 1062, line 14	18c	
19	Total payments and section 1062 net tax liability deferred. Add lines 12 through 18c. Enter here and on page 1, line 26	19	9,064

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 2026, 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 FinCEN Form 114. 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 and/or ensure that the foreign trust files Form 3520-A. 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 the required attachment	☐	☐
6 If this is an estate or a complex trust making the section 663(b) election, check here. See instructions ☐		
7 To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here. See instructions ☐		
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 ☐		
9 Are any present or future trust beneficiaries skip persons? See instructions	☐	☐
10 Was the trust a specified domestic entity required to file Form 8938 for the tax year? See the Instructions for Form 8938	☐	☐
11a Did the estate or trust distribute S corporation stock for which it made a section 965(i) election?	☐	☐
11b If "Yes," did each beneficiary enter into an agreement to be liable for the net tax liability? See instructions	☐	☐
12 Did the estate or trust either make a section 965(i) election or enter into a transfer agreement as an eligible section 965(i) transferee for S corporation stock held on the last day of the tax year? See instructions	☐	☐
13 At any time during the tax year, did the estate or trust (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? See instructions	☐	☒
14 ESBTs only. Does the ESBT have a nonresident alien grantor? If "Yes," see instructions	☐	☐
15 ESBTs only. Did the S portion of the trust claim a qualified business income deduction? If "Yes," see instructions	☐	☐

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

Attach to Form 1041.

Go to www.irs.gov/Form1041 for instructions and the latest information.

OMB No. 1545-0092

2026

Name of estate or trust

Employer identification number

Part I Estate's or Trust's Share of Alternative Minimum Taxable Income

1	Adjusted total income or (loss) (from Form 1041, line 17). ESBTs , see instructions	1	80,500
2	Interest	2	7,000
3	Taxes	3	8,000
4	Refund of taxes	4	()
5	Depletion (difference between regular tax and AMT)	5	
6	Net operating loss deduction. Enter as a positive amount	6	
7	Interest from specified private activity bonds exempt from the regular tax	7	
8	Qualified small business stock (see instructions)	8	
9	Exercise of incentive stock options (excess of AMT income over regular tax income)	9	
10	Other estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	10	
11	Disposition of property (difference between AMT and regular tax gain or loss)	11	
12	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	12	
13	Passive activities (difference between AMT and regular tax income or loss)	13	
14	Loss limitations (difference between AMT and regular tax income or loss)	14	
15	Circulation costs (difference between regular tax and AMT)	15	
16	Long-term contracts (difference between AMT and regular tax income)	16	
17	Mining costs (difference between regular tax and AMT)	17	
18	Research and experimental costs (difference between regular tax and AMT)	18	
19	Income from certain installment sales before January 1, 1987	19	()
20	Intangible drilling costs preference	20	
21	Other adjustments, including income-based related adjustments	21	
22	Alternative tax net operating loss deduction. See the instructions for the limitation that applies	22	()
23	Adjusted alternative minimum taxable income. Combine lines 1 through 22	23	95,500
24	Income distribution deduction from Part II, line 42	24	40,500
25	Estate tax deduction (from Form 1041, line 19)	25	240
26	Add lines 24 and 25	26	40,740
27	Estate's or trust's share of alternative minimum taxable income. Subtract line 26 from line 23	27	54,760

Complete Part II below before going to line 24.

If line 27 is:

- \$31,400 or less, stop here and enter -0- on Form 1041, Schedule G, line 1c. The estate or trust isn't liable for the alternative minimum tax.
- Over \$31,400, but less than \$167,600, go to line 43.
- \$167,600 or more, enter the amount from line 27 on line 49 and go to line 50.
- **ESBTs**. See instructions.

Part II Income Distribution Deduction on a Minimum Tax Basis

28	Adjusted alternative minimum taxable income (see instructions)	28	95,500
29	Adjusted tax-exempt interest (other than amounts included on line 7)	29	0
30	Total net gain from Schedule D (Form 1041), line 19, column (1). If a loss, enter -0-	30	0
31	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)	31	
32	Capital gains paid or permanently set aside for charitable purposes from gross income (see instructions)	32	
33	Capital gains computed on a minimum tax basis included on line 23	33	()
34	Capital losses computed on a minimum tax basis included on line 23. Enter as a positive amount	34	0
35	Distributable net alternative minimum taxable income (DNAMTI). Combine lines 28 through 34. If zero or less, enter -0-	35	95,500
36	Income required to be distributed currently (from Form 1041, Schedule B, line 9)	36	40,500
37	Other amounts paid, credited, or otherwise required to be distributed (from Form 1041, Schedule B, line 10)	37	
38	Total distributions. Add lines 36 and 37	38	40,500
39	Tax-exempt income included on line 38 (other than amounts included on line 7)	39	0
40	Tentative income distribution deduction on a minimum tax basis. Subtract line 39 from line 38	40	40,500

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

41	Tentative income distribution deduction on a minimum tax basis. Subtract line 29 from line 35. If zero or less, enter -0-	41	95,500
42	Income distribution deduction on a minimum tax basis. Enter the smaller of line 40 or line 41. Enter here and on line 24	42	40,500

Part III **Alternative Minimum Tax**

43	Exemption amount	43	\$31,400
44	Enter the amount from line 27	44	54,760
45	Phase-out of exemption amount	45	\$104,800
46	Subtract line 45 from line 44. If zero or less, enter -0-	46	0
47	Multiply line 46 by 25% (0.25)	47	0
48	Subtract line 47 from line 43. If zero or less, enter -0-	48	31,400
49	Subtract line 48 from line 44	49	23,360
50	Go to Part IV of Schedule I to figure line 50 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 49 is: • \$244,500 or less, multiply line 49 by 26% (0.26). • Over \$244,500, multiply line 49 by 28% (0.28) and subtract \$4,890 from the result	50	6,074
51	Alternative minimum foreign tax credit (see instructions)	51	0
52	Tentative minimum tax. Subtract line 51 from line 50	52	6,074
53	Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a)	53	12,420
54	Alternative minimum tax. Subtract line 53 from line 52. If zero or less, enter -0-. Enter here and on Form 1041, Schedule G, line 1c	54	0

Part IV **Line 50 Computation Using Maximum Capital Gains Rates**

Caution: If you didn't 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.

55	Enter the amount from line 49	55	
56	Enter the amount from line 26 of Schedule D (Form 1041), 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)	56	
57	Enter the amount from Schedule D (Form 1041), line 18b, column (2) (as refigured for the AMT, if necessary). If you didn't complete Schedule D for the regular tax or the AMT, enter -0-	57	
58	If you didn't complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 56. Otherwise, add lines 56 and 57 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)	58	
59	Enter the smaller of line 55 or line 58	59	
60	Subtract line 59 from line 55	60	
61	If line 60 is \$244,500 or less, multiply line 60 by 26% (0.26). Otherwise, multiply line 60 by 28% (0.28) and subtract \$4,890 from the result	61	
62	Maximum amount subject to the 0% rate	62	\$3,300
63	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 didn't complete Schedule D or either worksheet for the regular tax, enter the amount from Form 1041, line 23; if zero or less, enter -0-	63	
64	Subtract line 63 from line 62. If zero or less, enter -0-	64	
65	Enter the smaller of line 55 or line 56	65	
66	Enter the smaller of line 64 or line 65. This amount is taxed at 0%	66	
67	Subtract line 66 from line 65	67	

Part IV Line 50 Computation Using Maximum Capital Gains Rates *(continued)*

68	Maximum amount subject to rates below 20%	68	\$16,250
69	Enter the amount from line 64	69	
70	Enter the amount from line 27 of Schedule D (Form 1041), line 18 of the Schedule D Tax Worksheet, or line 5 of the Qualified Dividends Tax Worksheet, whichever applies (as figured for the regular tax). If you didn't complete Schedule D or either worksheet for the regular tax, enter the amount from Form 1041, line 23; if zero or less, enter -0-	70	
71	Add lines 69 and 70	71	
72	Subtract line 71 from line 68. If zero or less, enter -0-	72	
73	Enter the smaller of line 67 or line 72	73	
74	Multiply line 73 by 15% (0.15)	74	
75	Add lines 66 and 73	75	
	If lines 75 and 55 are the same, skip lines 76 through 80 and go to line 81. Otherwise, go to line 76.		
76	Subtract line 75 from line 65	76	
77	Multiply line 76 by 20% (0.20)	77	
	If line 57 is zero or blank, skip lines 78 through 80 and go to line 81. Otherwise, go to line 78.		
78	Add lines 60, 75, and 76	78	
79	Subtract line 78 from line 55	79	
80	Multiply line 79 by 25% (0.25)	80	
81	Add lines 61, 74, 77, and 80	81	
82	If line 55 is \$244,500 or less, multiply line 55 by 26% (0.26). Otherwise, multiply line 55 by 28% (0.28) and subtract \$4,890 from the result	82	
83	Enter the smaller of line 81 or line 82 here and on line 50	83	

Schedule K-1
(Form 1041)

Department of the Treasury
Internal Revenue Service

2026

For calendar year 2026, or tax year

beginning 02 / 01 / 2026 ending 01 / 31 / 2027

Beneficiary's Share of Income, Deductions, Credits, etc.

See back of form and instructions.

Part I Information About the Estate or Trust	
A Estate's or trust's employer identification number 00-4011114	
B Estate's or trust's name Hobert Green Estate	
C Fiduciary's name, address, city, state, and ZIP code AA&BB Estate Planning 4 Test St Baltimore, MD 21215	
D ☐ Check if Form 1041-T was filed and enter the date it was filed _____	
E ☐ Check if this is the final Form 1041 for the estate or trust	
Part II Information About the Beneficiary	
F Beneficiary's identifying number 455-00-4343	
G Beneficiary's name, address, city, state, and ZIP code John Blue 4020 Yellow St Baltimore, MD 21215	
H ☒ Domestic beneficiary ☐ Foreign beneficiary	

☒ Final K-1

☐ Amended K-1

661117

OMB No. 1545-0092

Part III Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items				
1	Interest income	39,500	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	1,000		
6	Ordinary business income			
7	Net rental real estate income		13	Credits and credit recapture
8	Other rental income			
9	Directly apportioned deductions			
			14	Other information
			H	39,500
10	Estate tax deduction	240		
* 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				

Credit for Federal Tax Paid on FuelsGo to www.irs.gov/Form4136 for instructions and the latest information.

Name (as shown on your income tax return)

Hubert Green Estate

Taxpayer identification number

00-4011114**Caution:**

You must have owned or operated a business and conducted a qualifying business activity with qualifying use of qualifying fuels, and meet other requirements to have qualified gallons that are eligible for the credit for federal tax paid on fuels (fuel tax credit) (see instructions for exemption).

The person(s) signing the return with which this form is filed are declaring, under penalty of perjury, that the return and accompanying schedules, statements, and any other attachments are true, correct, and complete to the best of the signer's knowledge and belief. That declaration includes all amounts reported and all credits claimed on this form. It also includes certifying that all the statements for certain lines below are true as well.

You have the name and address of the person who sold the fuel to you and the dates of purchase. For claims on lines 1c and 2b (type of use 13 or 14), 3d, 4c, and 5, you haven't waived the right to make the claim. For claims on lines 1c and 2b (type of use 13 or 14), a certificate hasn't been provided to the credit card issuer. For type of use 2, the equipment or vehicle used wasn't a highway vehicle, which generally means that it wasn't registered or required to be registered for use on public highways.

Part I Information About Your Business

(A) Do you have a qualifying business or business activity with qualifying usage of qualifying fuels eligible for the fuel tax credit?

☒ Yes ☐ No If "No," **don't** file this form (see instructions for exemption).(B) If "Yes," how many different business activities do you have that qualify for this credit? **1**

If you have more than one qualifying business activity, complete and file a separate Schedule A (Form 4136) for each business activity, enter the totals from all Schedules A (Form 4136) on Form 4136, and enter information about the business activity generating the most credit below.

(C) Business name (if applicable) _____ (D) EIN (if applicable) _____

(E) Principal Business Activity Code _____

(F) Enter the information for the equipment for which most of the fuel was used for this business. See instructions.

(i) Make _____ (ii) Model _____

(iii) Type of equipment _____

Part II Credits**1 Nontaxable Use of Gasoline****Note:** CRN is the credit reference number.

	(a) Type of use	(b) Rate	(c) Qualified gallons	(d) Actual fuel cost from your records	(e) Amount of credit	(f) CRN
1a Off-highway business use	2	\$.183	56			
1b Use on a farm for farming purposes	1	.183				362
1c Other nontaxable use (see Caution above line 1)		.183		\$	\$ 10	
1d Exported	3	.184				411

2 Nontaxable Use of Aviation Gasoline

2a Use in commercial aviation (other than foreign trade)		\$.15	158	\$	\$ 24	354
2b Other nontaxable use (see Caution above line 1)		.193				324
2c Exported	3	.194				412
2d LUST tax on aviation fuels used in foreign trade	9	.001				433

3 Nontaxable Use of Undyed Diesel Fuel**You certify the following.** 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) Qualified gallons	(d) Actual fuel cost from your records	(e) Amount of credit	(f) CRN
3a Nontaxable use		\$.243				
3b Use on a farm for farming purposes	1	.243	125	\$	\$ 30	360
3c Use in trains		.243				353
3d Use in certain intercity and local buses (see Caution above line 1)		.17				350
3e Exported	3	.244				413

Part II Credits (continued)**4 Nontaxable Use of Undyed Kerosene (Other Than Kerosene Used in Aviation)**

You certify the following. 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) Qualified gallons	(d) Actual fuel cost from your records	(e) Amount of credit	(f) CRN
4a	Nontaxable use taxed at \$.244	\$.243	}	\$	\$	346
4b	Use on a farm for farming purposes	.243				
4c	Use in certain intercity and local buses (see Caution above line 1)	.17				347
4d	Exported	.244				414
4e	Nontaxable use taxed at \$.044	.043				377
4f	Nontaxable use taxed at \$.219	.218				369

5 Kerosene Used in Aviation

	(a) Type of use	(b) Rate	(c) Qualified gallons	(d) Actual fuel cost from your records	(e) Amount of credit	(f) CRN
5a	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.244	\$.200		\$	\$	417
5b	Kerosene used in commercial aviation (other than foreign trade) taxed at \$.219	.175				355
5c	Nontaxable use (other than use by state or local government) taxed at \$.244	.243				346
5d	Nontaxable use (other than use by state or local government) taxed at \$.219	.218				369
5e	LUST tax on aviation fuels used in foreign trade	.001				433

6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel

Registration No. _____

If you don't have the registration number, **STOP**; you're not eligible to make Form 4136 claims if you haven't yet filed Form 637 and received your registration number and placed it on this line.

You certify the following. You sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or have obtained the written consent of the buyer to make the claim, and that the diesel fuel didn't 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) Qualified gallons	(d) Actual fuel cost from your records	(e) Amount of credit	(f) CRN
6a	Use by a state or local government	\$.243	\$	\$	360
6b	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. _____

If you don't have the registration number, **STOP**; you're not eligible to make Form 4136 claims if you haven't yet filed Form 637 and received your registration number and placed it on this line.

You certify the following. You sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or have obtained the written consent of the buyer to make the claim, and that the kerosene didn't 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) Qualified gallons	(d) Actual fuel cost from your records	(e) Amount of credit	(f) CRN
7a	Use by a state or local government	\$.243	\$	\$	346
7b	Sales from a blocked pump	.243			
7c	Use in certain intercity and local buses	.17			347

Part II Credits *(continued)***8 Sales by Registered Ultimate Vendors of Kerosene for Use in Aviation** Registration No. _____

If you don't have the registration number, **STOP**; you're not eligible to make Form 4136 claims if you haven't yet filed Form 637 and received your registration number and placed it on this line.

You certify the following. You sold the kerosene for use in aviation at a tax-excluded price and you haven't collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or you've 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) Qualified gallons	(d) Actual fuel cost from your records		(e) Amount of credit		(f) CRN
8a Use in commercial aviation (other than foreign trade) taxed at \$.219		\$.175		\$		\$		355
8b Use in commercial aviation (other than foreign trade) taxed at \$.244		.200						417
8c Nonexempt use in noncommercial aviation		.025						418
8d Other nontaxable uses taxed at \$.244		.243						346
8e Other nontaxable uses taxed at \$.219		.218						369
8f LUST tax on aviation fuels used in foreign trade	9	.001						433

9 Reserved for future use**10 Reserved for future use**

	(b) Rate	(c) Number of gallons sold or used	(d) Actual fuel cost from your records		(e) Amount of credit		(f) CRN
10a Reserved for future use			\$		\$		
10b Reserved for future use							
10c Reserved for future use							
10d Reserved for future use							

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 or diesel gallon equivalents	(d) Actual fuel cost from your records		(e) Amount of credit		(f) CRN
11a Liquefied petroleum gas (LPG) (see instructions)		\$.183		\$		\$		419
11b "P Series" fuels		.183						420
11c Compressed natural gas (CNG) (see instructions)		.183						421
11d Liquefied hydrogen		.183						422
11e Fischer-Tropsch process liquid fuel from coal (including peat)		.243						423
11f Liquid fuel derived from biomass		.243						424
11g Liquefied natural gas (LNG) (see instructions)		.243						425
11h Liquefied gas derived from biomass		.183						435

Part II Credits (continued)**12 Reserved for future use**

	(b) Rate	(c) Gallons, or gasoline or diesel gallon equivalents	(d) Actual fuel cost from your records	(e) Amount of credit	(f) CRN
12a Reserved for future use			\$	\$	
12b Reserved for future use					
12c Reserved for future use					
12d Reserved for future use					
12e Reserved for future use					
12f Reserved for future use					
12g Reserved for future use					
12h Reserved for future use					
12i Reserved for future use					

13 Registered Credit Card Issuers

Registration No. _____

If you don't have the registration number, **STOP**; you're not eligible to make Form 4136 claims if you haven't yet filed Form 637 and received your registration number and placed it on this line.

	(b) Rate	(c) Qualified gallons	(d) Actual fuel cost from your records	(e) Amount of credit	(f) CRN
13a Diesel fuel sold for the exclusive use of a state or local government	\$.243		\$	\$	360
13b Kerosene sold for the exclusive use of a state or local government	.243				346
13c 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) Qualified gallons	(d) Actual fuel cost from your records	(e) Amount of credit	(f) CRN
14a Nontaxable use		\$.197		\$	\$	309
14b Exported	3	.198				306

15 Diesel-Water Fuel Emulsion Blending

Registration No. _____

	(b) Rate	(c) Qualified gallons	(d) Actual fuel cost from your records	(e) Amount of credit	(f) CRN
15a Blender credit	\$.046		\$	\$	310

16 Exported Dyed Fuels and Exported Gasoline Blendstocks

	(b) Rate	(c) Qualified gallons	(d) Actual fuel cost from your records	(e) Amount of credit	(f) CRN
16a Exported dyed diesel fuel and exported gasoline blendstocks taxed at \$.001	\$.001		\$	\$	415
16b Exported dyed kerosene	.001				416

17 Total income tax credit claimed. Add lines 1 through 16, column (e). Enter here and on Schedule 3 (Form 1040), line 12; Form 1120, Schedule J, line 20b; Form 1120-S, line 24c; Form 1041, Schedule G, line 17; or the proper line of other returns

17

\$

64

Investment Interest Expense Deduction

Attach to your tax return.
Go to www.irs.gov/Form4952 for the latest information.

OMB No. 1545-0191

2026
Attachment
Sequence No. **51**

Name(s) shown on return

Hobert Green Estate

Identifying number

00-4011114

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2026 (see instructions)	1	7,000
2	Disallowed investment interest expense from 2025 Form 4952, line 7	2	0
3	Total investment interest expense. Add lines 1 and 2	3	7,000

Part II Net Investment Income

4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4a	95,000		
4b	Qualified dividends included on line 4a	4b			
4c	Subtract line 4b from line 4a	4c		95,000	
4d	Net gain from the disposition of property held for investment	4d			
4e	Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment. See instructions	4e			
4f	Subtract line 4e from line 4d	4f			
4g	Enter the amount from lines 4b and 4e that you elect to include in investment income. See instructions	4g			
4h	Investment income. Add lines 4c, 4f, and 4g	4h		95,000	
5	Investment expenses (see instructions)	5			
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-	6		95,000	

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2027. Subtract line 6 from line 3. If zero or less, enter -0-	7	0
8	Investment interest expense deduction. Enter the smaller of line 3 or line 6. See instructions	8	7,000

For Paperwork Reduction Act Notice, see page 4.

Cat. No. 13177Y

Form **4952** (2026) Created 5/28/26

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

OMB No. 1545-0092

Department of the Treasury
Internal Revenue Service

For calendar year 2026, or fiscal year beginning _____, 2026, and ending _____, 20____

File electronically with the estate's or trust's return. Do not file paper copies.**Go to www.irs.gov/Form8453FE for the latest information.****2026**

Name of estate or trust

Employer identification number

Name and title of fiduciary

Part I Tax Return Information

1	Total income (Form 1041, line 9)	1	108,000
2	Income distribution deduction (Form 1041, line 18)	2	40,500
3	Taxable income (Form 1041, line 23)	3	39,160
4	Total tax (Form 1041, line 24)	4	13,591
5	Tax due or overpayment (Form 1041, line 28 or 29)	5	4,527

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 2026 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 acknowledgment 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 (MeF) 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 Use Only	ERO's signature	Date	Check if also paid preparer ☐	Check if self-employed ☐	ERO's SSN or PTIN
	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.

Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	Check if self-employed ☐	PTIN
	Firm's name				Firm's EIN
	Firm's address				Phone no.

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

Cat. No. 65092M

Form **8453-FE** (2026) Created 5/21/26

**Net Investment Income Tax—
Individuals, Estates, and Trusts**

Attach to your tax return.

Go to www.irs.gov/Form8960 for instructions and the latest information.

Name(s) shown on your tax return

Robert Green Estate

Your social security number or EIN

00-4011114**Part I Investment Income**

- ☐ Section 6013(g) election (see instructions)
☐ Section 6013(h) election (see instructions)
☐ Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions)	1	95,000
2	Ordinary dividends (see instructions)	2	
3	Annuities (see instructions)	3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions)	4a	
4b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business included on line 4a (see instructions)	4b	
4c	Combine lines 4a and 4b	4c	
5a	Net gain or loss from disposition of property (see instructions)	5a	
5b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	
5c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c	
5d	Combine lines 5a through 5c	5d	
6	Adjustments to investment income for certain controlled foreign corporations (CFCs) and passive foreign investment companies (PFICs) (see instructions)	6	
7	Other modifications to investment income (see instructions)	7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7	8	95,000

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a	7,000	
9b	State, local, and foreign income tax (see instructions)	9b	7,037	
9c	Miscellaneous investment expenses (see instructions)	9c		
9d	Add lines 9a, 9b, and 9c	9d		14,037
10	Additional modifications (see instructions)	10		6,157
11	Total deductions and modifications. Add lines 9d and 10	11		20,194

Part III Tax Computation

12	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-	12	74,806
13	Modified adjusted gross income (see instructions)	13	
14	Threshold based on filing status (see instructions)	14	
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	
16	Enter the smaller of line 12 or line 15	16	
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	17	
18a	Net investment income (line 12 above)	18a	74,806
18b	Deductions for distributions of net investment income and charitable deductions (see instructions)	18b	44,000
18c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	18c	30,806
19a	Adjusted gross income (see instructions)	19a	59,900
19b	Highest tax bracket for estates and trusts for the year (see instructions)	19b	16,000
19c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c	43,900
20	Enter the smaller of line 18c or line 19c	20	30,806
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	21	1,171