

**SCHEDULE J
(Form 1041)**

**Trust Allocation of an Accumulation Distribution
(Under Code Section 665)**

OMB No. 1545-0092

Department of the Treasury
Internal Revenue Service

▶ File with Form 1041.

▶ See the separate Form 1041 instructions.

1991

Name of trust

Employer identification number

Part I Accumulation Distribution in 1991

See the regulations under sections 665-668 of the Internal Revenue Code for definitions and special rules.
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 1991 (from Schedule B (Form 1041), line 12)	1	
2	Distributable net income for 1991 (from Schedule B of Form 1041, line 9)	2	
3	Income required to be distributed currently for 1991 (from Schedule B of Form 1041, line 11)	3	
4	Subtract line 3 from line 2. If line 3 is more than line 2, enter zero	4	
5	Accumulation distribution for 1991. (Subtract line 4 from line 1.)	5	

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

If the distribution is thrown back to more than five years (starting with the earliest applicable tax year beginning after December 31, 1968), attach additional schedules. (If the trust was a simple trust, see Regulations section 1.665(e)-1A(b).)

	Throwback year ending 19	Throwback year ending 19	Throwback year ending 19	Throwback year ending 19	Throwback year ending 19
6	Distributable net income (see instructions)	6			
7	Distributions (see instructions)	7			
8	Subtract line 7 from line 6	8			
9	Enter amount from page 2, line 25 or line 31, as applicable	9			
10	Undistributed net income (Subtract line 9 from line 8)	10			
11	Enter amount of prior accumulation distributions thrown back to any of these years	11			
12	Subtract line 11 from line 10	12			
13	Allocate the amount on line 5 to the earliest applicable year first. Do not allocate an amount greater than line 12 for the same year (see 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 instructions)	16			
17	Subtract line 16 from line 15	17			

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

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

	Throwback year ending	Throwback year ending	Throwback year ending	Throwback year ending	Throwback year ending
	19	19	19	19	19
If the trust elected the alternative tax on capital gains, OMIT lines 18 through 25 AND complete lines 26 through 31. <i>(The alternative tax on capital gains was repealed for tax years beginning after December 31, 1978.)</i>					
18 Tax (see instructions)					
19 Net short-term gain (see instructions).					
20 Net long-term gain (see instructions).					
21 Total net capital gain (Add lines 19 and 20.)					
22 Taxable income (see instructions)					
23 Enter percent (divide line 21 by line 22, but not more than 100%)	%	%	%	%	%
24 Multiply amount on line 18 by the percentage on line 23					
25 Tax on undistributed net income. (Subtract line 24 from line 18. Enter here and on page 1, line 9.)					
Complete lines 26 through 31 only if the trust elected the alternative tax on long-term capital gain.					
26 Tax on income other than long-term capital gain (see instructions)					
27 Net short-term gain (see instructions).					
28 Taxable income less section 1202 deduction (see instructions)					
29 Enter percent (divide line 27 by line 28, but not more than 100%)	%	%	%	%	%
30 Multiply amount on line 26 by the percentage on line 29					
31 Tax on undistributed net income. (Subtract line 30 from line 26. Enter here and on page 1, line 9.)					

Part IV Allocation to Beneficiary

Complete Part IV for each beneficiary. If the accumulation distribution is allocated to more than one beneficiary, attach an additional Schedule J with Part IV completed for each additional beneficiary. If more than five throwback years are involved, attach additional schedules.

Beneficiary's name		Identifying number		
Beneficiary's address (number and street including apartment number or P.O. box)		Enter amount from line 13 allocated to this beneficiary (a)	Enter amount from line 14 allocated to this beneficiary (b)	Enter amount from line 16 allocated to this beneficiary (c)
City, state, and ZIP code				
32 Throwback year 19	32			
33 Throwback year 19	33			
34 Throwback year 19	34			
35 Throwback year 19	35			
36 Throwback year 19	36			
37 Total (Add lines 32 through 36.)	37			