

Allocation of Estimated Tax Payments to Beneficiaries

1991

Department of the Treasury
Internal Revenue Service

Under Code section 643(g)

For the calendar year 1991 or fiscal year beginning _____, 1991, and ending _____, 19__

Name of trust (or estate)	Employer identification number
Name and title of fiduciary	Telephone number (optional) ()
Number, street, and room or suite no. (If a P.O. box, see instructions)	
City, state, and ZIP code	Check here if final return <input type="checkbox"/>

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

2 Allocation to beneficiaries:

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

Please Sign Here

Under penalties of perjury, I declare that I have examined this allocation, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of fiduciary or officer representing fiduciary (Sign and date only if not attached to Form 1041.) Date

General Instructions

(Section references are to the Internal Revenue Code.)

Paperwork Reduction Act Notice.—We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure the correct amount of allocated tax payments.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping. 20 min.

Learning about the law or the form 3 min.

Preparing the form18 min.

Copying, assembling, and sending the form to the IRS.17 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the **Internal Revenue Service**, Washington, DC 20224, Attention: IRS Reports Clearance Officer, T:FP; and the **Office of Management and Budget**, Paperwork Reduction

(Continued on reverse)

Project (1545-1020), Washington, DC 20503. DO NOT send the tax form to either of these offices. Instead, see the instructions below for information on where to file.

Purpose of Form.—A fiduciary uses Form 1041-T to make a section 643(g) election to allocate estimated tax payments to the beneficiaries.

Who Must File.—Trusts and, in the case of their final tax year, estates that made 1991 estimated income tax payments may make a section 643(g) election. The fiduciary makes the election by: **(1)** completing and filing Form 1041-T; and **(2)** completing line 13a of Schedule K-1 (Form 1041) for each beneficiary to whom estimated tax payments are to be allocated.

When To File.—Trusts must file Form 1041-T on or before March 5, 1992, for the section 643(g) election to be valid.

Estates may file Form 1041-T upon termination of the estate.

Where To File.—

If you are located in	Please mail to the following Internal Revenue Service Center
New Jersey, New York (New York City, and counties of Nassau, Rockland, Suffolk, and Westchester)	Holtsville, NY 00501
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Andover, MA 05501
Florida, Georgia, South Carolina	Atlanta, GA 39901
Indiana, Kentucky, Michigan, Ohio, West Virginia	Cincinnati, OH 45999
Kansas, New Mexico, Oklahoma, Texas	Austin, TX 73301
Alaska, Arizona, California (counties of Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba), Colorado, Idaho, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Ogden, UT 84201
California (all other counties), Hawaii	Fresno, CA 93888
Illinois, Iowa, Minnesota, Missouri, Wisconsin	Kansas City, MO 64999
Alabama, Arkansas, Louisiana, Mississippi, North Carolina, Tennessee	Memphis, TN 37501

Delaware, District of Columbia, Maryland, Pennsylvania, Virginia, any U.S. possession, or foreign country Philadelphia, PA 19255

How To File.—Attach Form 1041-T to your return ONLY if you are making the election with Form 1041. Otherwise, file Form 1041-T separately.

Specific Instructions

Address.—Include the suite, room, or other unit number after the street address.

If the postal service does not deliver mail to the street address and the fiduciary has a P.O. box, show the P.O. box number instead of the street address.

Line 1.—Enter the amount of estimated tax payments paid by the estate or trust that the fiduciary elects to treat as a payment made by the beneficiaries.

Line 2.—Column (b)—Beneficiary's name and address.—Group the beneficiaries to whom you are allocating estimated tax payments into two categories. First, list all of the individual beneficiaries (those who have Social Security Numbers (SSNs)). Second, list all of the other beneficiaries (those who have Employer Identification Numbers (EINs)).

Column (c)—Beneficiary's identifying number.—For each beneficiary, enter the SSN (for individuals) or EIN (for all other entities). Failure to enter a valid SSN or EIN may cause a delay in processing and could result in the imposition of penalties on the beneficiary. For those beneficiaries who file a joint return, you can assist the IRS in crediting the proper account by providing the SSN, if known, of the beneficiary's spouse. However, this is an optional entry.

Column (d)—Amount of estimated tax payment allocated to beneficiary.—For each beneficiary, enter the amount you entered on that beneficiary's Schedule K-1 (Form 1041), line 13a.

Column (e)—Proration percentage.—For each listed beneficiary, divide the amount shown in column (d) by the amount shown on line 1 and enter the result as a percentage.

Line 3.—If you are allocating a payment of estimated taxes to more than 10 beneficiaries, list the additional beneficiaries on an attached sheet that follows the format of line 2. Enter the total from the attached sheet(s) on line 3.

Signature.—You do not have to sign Form 1041-T if you are attaching it to Form 1041. However, you must sign Form 1041-T if you are filing it separately.