

November 15, 2017

Tax Year 2017
1041 MeF ATS Scenario 4
Hobert Green Estate
00-4011114

Forms Included in Scenario

Form 1041
Schedule I (Form 1041)
Form 2210
Form 4952
Form 8960
Form 8453FE
IRS Payment
Form 1041 Line 8 Income -- Repeating Group
Form 1041 Estate Tax Deduction with IRD Computation Statement
Form 2210 Waiver Explanation Statement
Schedule K-1 (Form 1041)
Schedule K-1 Ordinary Business Income Explanation
Schedule K-1 Estate Tax Deductions Explanation

Taxpayer Name, Address and TIN

Hobert Green Estate
4 Test St
Baltimore, MD 21215
00-4011114

Signature Information

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

IRS Payment Record

Routing Number: 101000695
Bank Account Number: 0536647211
Bank Account Type: Checking
Payment Amount: \$5,619
Requested Payment Date: 1/15/2018

Daytime Phone Number: 410-453-6455

Form 1041 Line 8 Income -- Repeating Group

<u>Description</u>	<u>Amount</u>
Lump sum pension	10,000
Final Wages	1,000

Statement Information

Form 1041 Line 19 Estate Tax Deduction with IRD Computation Statement

IRD – Wages	1,000
Estate tax after credits	26,800
Estate tax without net value amount	26,400
Qualifying Estate Tax Deduction	300
IRD Included in Recipient Income	500
Estate Tax Deduction	150

Form 2210 Waiver Explanation Statement

Estates are not required to file estimated taxes in the first two years.

Form 1041 Schedule K-1 Ordinary Business Income Explanation

Final Wages - 500

Form 1041 Sch K-1 Estate Tax Deductions Explanation

Total IRD Income	1,000
Qualifying estate tax deduction	400
IRD Included in Recipient Income	500
Estate Tax Deduction	240 (60%)

Form

1041

Department of the Treasury—Internal Revenue Service

U.S. Income Tax Return for Estates and Trusts

2017

OMB No. 1545-0092

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

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. B Number of Schedules K-1 attached. C Employer identification number. D Date entity created. E Nonexempt charitable and split-interest trusts. F Check applicable boxes. G Check here if the estate or filing trust made a section 645 election.

Income section table with rows 1-9. Includes Interest income, Total ordinary dividends, Business income, Capital gain, Rents, royalties, Farm income, Ordinary gain, Other income, Total income.

Deductions section table with rows 10-21. Includes Interest, Taxes, Fiduciary fees, Charitable deduction, Attorney fees, Other deductions, Net operating loss deduction, Allowable miscellaneous itemized deductions, Adjusted total income, Income distribution deduction, Estate tax deduction, Exemption.

Tax and Payments section table with rows 22-29. Includes Taxable income, Total tax, Payments, Estimated tax payments, Tax paid with Form 7004, Federal income tax withheld, Total payments, Estimated tax penalty, Tax due, Overpayment, Amount of line 28 to be.

Sign Here section with signature line, date, EIN, and a box for IRS discussion: May the IRS discuss this return with the preparer shown below (see instr.)? Yes No

Paid Preparer Use Only section with fields for Print/Type 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	4,500
2	Tax-exempt income allocable to charitable contributions. See instructions	2	
3	Subtract line 2 from line 1	3	4,500
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	4,500
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	

Schedule B Income Distribution Deduction			
1	Adjusted total income. See instructions	1	68,956
2	Adjusted tax-exempt interest	2	
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	
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	68,956
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	40,000
10	Other amounts paid, credited, or otherwise required to be distributed	10	
11	Total distributions. Add lines 9 and 10. If greater than line 8, see instructions	11	40,000
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	40,000
14	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-	14	68,956
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	9,417
	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	
e	Total credits. Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1d. If zero or less, enter -0-	3	
4	Net investment income tax from Form 8960, line 21	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 3 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 2017, 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. 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		✓
10	Was the trust a specified domestic entity required to file Form 8938 for the tax year (see the Instructions for Form 8938)?		✓

**SCHEDULE I
(Form 1041)**

Alternative Minimum Tax—Estates and Trusts

OMB No. 1545-0092

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1041.

2017

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

Name of estate or trust

Hobert Green Estate

Employer identification number

00-4011114

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	68,956
2	Interest	2	3,500
3	Taxes	3	8,000
4	Miscellaneous itemized deductions (from Form 1041, line 15c)	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	40,000
27	Estate tax deduction (from Form 1041, line 19)	27	240
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:

- \$24,100 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 \$24,100, but less than \$176,850, go to line 45.
- \$176,850 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	80,456
31	Adjusted tax-exempt interest (other than amounts included on line 8)	31	0
32	Total net gain from Schedule D (Form 1041), line 19, 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	(0)
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	40,000
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	40,000
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	80,456	
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	40,000	

Part III Alternative Minimum Tax

45	Exemption amount	45	\$24,100	00
46	Enter the amount from line 29	46	40,216	
47	Phase-out of exemption amount	47	\$80,450	00
48	Subtract line 47 from line 46. If zero or less, enter -0-	48		
49	Multiply line 48 by 25% (0.25)	49	0	
50	Subtract line 49 from line 45. If zero or less, enter -0-	50	24,100	
51	Subtract line 50 from line 46	51	16,116	
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 18a and 19 of column (2) of Schedule D (Form 1041) (as refigured for the AMT, if necessary). Otherwise, if line 51 is— <ul style="list-style-type: none"> • \$187,800 or less, multiply line 51 by 26% (0.26). • Over \$187,800, multiply line 51 by 28% (0.28) and subtract \$3,756 from the result 	52	4,190	
53	Alternative minimum foreign tax credit (see instructions)	53		
54	Tentative minimum tax. Subtract line 53 from line 52	54	4,190	
55	Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a)	55	9,147	
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 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.

57	Enter the amount from line 51	57		
58	Enter the amount from Schedule D (Form 1041), line 26, 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)	58		
59	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-	59		
60	If you didn't 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	0	
63	If line 62 is \$187,800 or less, multiply line 62 by 26% (0.26). Otherwise, multiply line 62 by 28% (0.28) and subtract \$3,756 from the result	63	0	
64	Maximum amount subject to the 0% rate	64	\$2,550	00
65	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 22; if zero or less, enter -0-	65	0	
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. This amount is taxed at 0%	68		
69	Subtract line 68 from line 67	69		

Part IV Line 52 Computation Using Maximum Capital Gains Rates *(continued)*

70	Maximum amount subject to rates below 20%	70	\$ 12,500	00		
71	Enter the amount from line 66	71				
72	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 22; if zero or less, enter -0-	72				
73	Add line 71 and line 72	73				
74	Subtract line 73 from line 70. If zero or less, enter -0-	74				
75	Enter the smaller of line 69 or 74	75				
76	Multiply line 75 by 15% (0.15)	76				
77	Add lines 68 and 75	77				
If lines 77 and 57 are the same, skip lines 78 through 82 and go to line 83. Otherwise, go to line 78.						
78	Subtract line 77 from line 67	78				
79	Multiply line 78 by 20% (0.20)	79				
If line 59 is zero or blank, skip lines 80 through 82 and go to line 83. Otherwise, go to line 80.						
80	Add lines 62, 77, and 78	80				
81	Subtract line 80 from line 57	81				
82	Multiply line 81 by 25% (0.25)	82				
83	Add lines 63, 76, 79, and 82	83				
84	If line 57 is \$187,800 or less, multiply line 57 by 26% (0.26). Otherwise, multiply line 57 by 28% (0.28) and subtract \$3,756 from the result	84				
85	Enter the smaller of line 83 or line 84 here and on line 52	85				

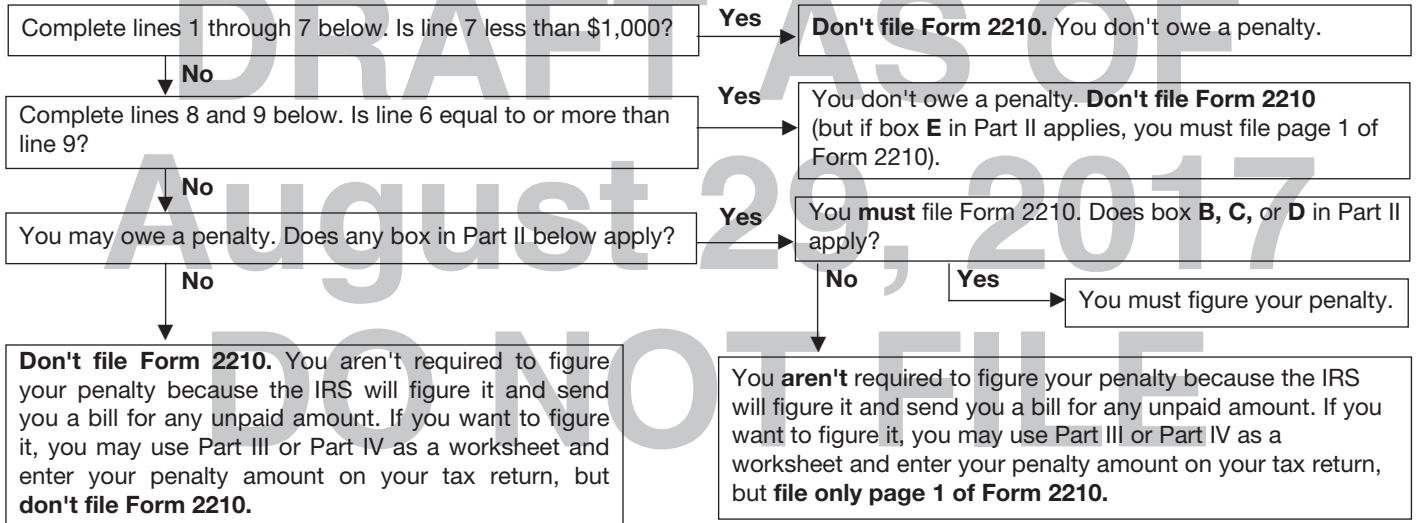
**Underpayment of Estimated Tax by
Individuals, Estates, and Trusts**

► Go to www.irs.gov/Form2210 for instructions and the latest information.
► Attach to Form 1040, 1040A, 1040NR, 1040NR-EZ, or 1041.

Name(s) shown on tax return
Hobert Green Estate

Identifying number
00-4011114

Do You Have To File Form 2210?



Part I Required Annual Payment

1	Enter your 2017 tax after credits from Form 1040, line 56 (see instructions if not filing Form 1040)	1	9,417
2	Other taxes, including self-employment tax and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions)	2	1,002
3	Refundable credits, including the premium tax credit (see instructions)	3	()
4	Current year tax. Combine lines 1, 2, and 3. If less than \$1,000, stop ; you don't owe a penalty. Don't file Form 2210	4	10,419
5	Multiply line 4 by 90% (0.90)	5	9,377
6	Withholding taxes. Don't include estimated tax payments (see instructions)	6	4,800
7	Subtract line 6 from line 4. If less than \$1,000, stop ; you don't owe a penalty. Don't file Form 2210	7	5,619
8	Maximum required annual payment based on prior year's tax (see instructions)	8	5,000
9	Required annual payment. Enter the smaller of line 5 or line 8	9	

Next: Is line 9 more than line 6?

- No.** You **don't** owe a penalty. **Don't file Form 2210** unless box **E** below applies.
- Yes.** You may owe a penalty, but **don't file Form 2210** unless one or more boxes in Part II below applies.
 - If box **B, C, or D** applies, you must figure your penalty and file Form 2210.
 - If box **A or E** applies (but not **B, C, or D**) file only page 1 of Form 2210. You **aren't** required to figure your penalty; the IRS will figure it and send you a bill for any unpaid amount. If you want to figure your penalty, you may use Part III or IV as a worksheet and enter your penalty on your tax return, but **file only page 1 of Form 2210**.

Part II Reasons for Filing. Check applicable boxes. If none apply, **don't file Form 2210**.

- A** You request a **waiver** (see instructions) of your entire penalty. You must check this box and file page 1 of Form 2210, but you aren't required to figure your penalty.
- B** You request a **waiver** (see instructions) of part of your penalty. You must figure your penalty and waiver amount and file Form 2210.
- C** Your income varied during the year and your penalty is reduced or eliminated when figured using the **annualized income installment method**. You must figure the penalty using Schedule AI and file Form 2210.
- D** Your penalty is lower when figured by treating the federal income tax withheld from your income as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. You must figure your penalty and file Form 2210.
- E** You filed or are filing a joint return for either 2016 or 2017, but not for both years, and line 8 above is smaller than line 5 above. You must file page 1 of Form 2210, but you **aren't** required to figure your penalty (unless box **B, C, or D** applies).

Investment Interest Expense Deduction

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

OMB No. 1545-0191

2017

Attachment
 Sequence No. **51**

Identifying number
 00-4011114

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2017 (see instructions)	1	3,500
2	Disallowed investment interest expense from 2016 Form 4952, line 7	2	
3	Total investment interest expense. Add lines 1 and 2	3	3,500

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	80,000		
4b	Qualified dividends included on line 4a	4b			
4c	Subtract line 4b from line 4a	4c		80,000	
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		80,000	
5	Investment expenses (see instructions)	5			
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-	6		80,000	

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2018. Subtract line 6 from line 3. If zero or less, enter -0-	7	
8	Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions	8	

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

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

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

Name(s) shown on your tax return

Hubert 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	80,000
2	Ordinary dividends (see instructions)			2	
3	Annuities (see instructions)			3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a		4c	
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b			
c	Combine lines 4a and 4b				
5a	Net gain or loss from disposition of property (see instructions)	5a		5d	0
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b			
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c			
d	Combine lines 5a through 5c				
6	Adjustments to investment income for certain CFCs and 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	

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a	3,500	9d	10,533
b	State, local, and foreign income tax (see instructions)	9b	7,033		
c	Miscellaneous investment expenses (see instructions)	9c			
d	Add lines 9a, 9b, and 9c				
10	Additional modifications (see instructions)			10	
11	Total deductions and modifications. Add lines 9d and 10			11	

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	64,154
Individuals:					
13	Modified adjusted gross income (see instructions)	13		16	
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				
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (.038). Enter here and include on your tax return (see instructions)			17	
Estates and Trusts:					
18a	Net investment income (line 12 above)	18a	64,154	20	26,367
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b	37,787		
c	Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0-	18c	26,367		
19a	Adjusted gross income (see instructions)	19a	44,356		
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b	12,500		
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c	31,856		
20	Enter the smaller of line 18c or line 19c				
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (.038). Enter here and include on your tax return (see instructions)			21	

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

For calendar year 2017, or fiscal year beginning _____, 2017, and ending _____, 20_____

2017

Department of the Treasury
Internal Revenue Service

▶ **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.**

Name of estate or trust <u>Hubert Green Estate</u>	Employer identification number <u>00-4011114</u>
Name and title of fiduciary <u>AA&BB Estate Planning</u>	

Part I Tax Return Information

1 Total income (Form 1041, line 9)	1	
2 Income distribution deduction (Form 1041, line 18)	2	
3 Taxable income (Form 1041, line 22)	3	
4 Total tax (Form 1041, line 23)	4	
5 Tax due or overpayment (Form 1041, line 27 or 28)	5	

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 2017 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 acknowledgement 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 ▶ <input type="checkbox"/>	Check if self-employed ▶ <input type="checkbox"/>	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	Print/Type preparer's name	Preparer's signature	Date	Check if <input type="checkbox"/> self-employed	PTIN
	Firm's name ▶ _____	Firm's EIN ▶ _____			
	Firm's address ▶ _____	Phone no. _____			

Schedule K-1 (Form 1041)

2017

Department of the Treasury Internal Revenue Service

For calendar year 2017, or tax year

beginning 02 / 01 / 2017 ending 01 / 31 / 2018

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

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

Table with 2 columns: Description and Amount. Rows include Interest income (39,500), Ordinary dividends, Qualified dividends, Net short-term capital gain, Net long-term capital gain, 28% rate gain, Unrecaptured section 1250 gain, Other portfolio and nonbusiness income (500), Ordinary business income, Net rental real estate income, Other rental income, Directly apportioned deductions, Estate tax deduction (240), Final year deductions, Alternative minimum tax adjustment, Credits and credit recapture, Other information (-5065).

*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