

October 20, 2020

Tax Year 2020
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
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 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

Beneficiary

- John Blue

Form 8960
Line 18B will be 44,000

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: \$5,942
Requested Payment Date: 01/15/2021
Daytime Phone Number: 000-453-6455

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	26,320
Qualifying Estate Tax Deduction	480
IRD Included in Recipient Income	500
Estate Tax Deduction	240

Form 1041 Schedule K-1 Ordinary Business Income Explanation

Final Wages - 500

Form 1041 Such K-1 Estate Tax Deductions Explanation

Total IRD Income	1,000 (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 2020 or fiscal year beginning 02/01, 2020, and ending 01/31, 20 21.
Name of estate or trust: Hobert Green Estate
Name and title of fiduciary: AA&BB Estate Planning
Number, street, and room or suite no.: 4 Test St
City or town, state or province, country, and ZIP or foreign postal code: Baltimore MD 21215
C Employer identification number: 00-4011114
D Date entity created: 2016-08-19
E Nonexempt charitable and split-interest trusts, check applicable box(es).
F Check applicable boxes: Initial return, Final return, Amended return, Net operating loss carryback, Change in trust's name, Change in fiduciary, Change in fiduciary's name, Change in fiduciary's address.
G Check here if the estate or filing trust made a section 645 election. Trust TIN

Table with 30 rows and 3 columns. Rows include Income (1-9), Deductions (10-22), and Tax and Payments (23-30). Values include 80,000, 11,000, 68,956, 28,116, 10,506, 4,800, 5,706.

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
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 and Payments (see instructions)

Part I – Tax Computation

1 Tax:			
a	Tax on taxable income. See instructions	1a	9,740
b	Tax on lump-sum distributions. Attach Form 4972	1b	
c	Alternative minimum tax (from Schedule I (Form 1041), line 54)	1c	0
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	Tax on the ESBT portion of the trust (from ESBT Tax Worksheet, line 17). See instructions	4	
5	Net investment income tax from Form 8960, line 21	5	
6	Recapture taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611	6	
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	

Part II – Payments

10	2020 estimated tax payments and amount applied from 2019 return	10	
11	Estimated tax payments allocated to beneficiaries (from Form 1041-T)	11	
12	Subtract line 11 from line 10	12	
13	Tax paid with Form 7004. See instructions	13	
14	Federal income tax withheld. If any is from Form(s) 1099, check here <input type="checkbox"/>	14	4,800
15	2020 net 965 tax liability from Form 965-A, Part I, column (f), line 4	15	
16	Other payments: a Form 2439 ; b Form 4136 ; Total	16c	
17	Refundable credit for qualified sick and family leave. Attach Schedule H (Form 1040)	17	
18	Deferral. If filing Schedule H (Form 1040), see instructions for amount to enter	18	
19 Total payments.	Add lines 12 through 15 and 16c through 18. Enter here and on page 1, line 26	19	

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 2020, 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 the 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)?		✓
11a	Did the estate or trust distribute S corporation stock for which it made a section 965(i) election?		✓
b	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 make a section 965(i) election for S corporation stock held on the last day of the tax year? See instructions		✓
13	ESBTs only. Does the ESBT have a nonresident alien grantor? If "Yes," see instructions		
14	ESBTs only. Did the S portion of the trust claim a qualified business income deduction? If "Yes," see instructions		

**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.**

2020

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

Name of estate or trust

Holbert 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). ESBTs , see instructions	1	68,956
2	Interest	2	3,500
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	
Note: Complete Part II below before going to line 24.			
24	Income distribution deduction from Part II, line 42	24	40,000
25	Estate tax deduction (from Form 1041, line 19)	25	240
26	Add lines 24 and 25	26	
27	Estate's or trust's share of alternative minimum taxable income. Subtract line 26 from line 23	27	

If line 27 is:

- \$25,400 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 \$25,400, but less than \$186,400, go to line 43.
- \$186,400 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	80,456
29	Adjusted tax-exempt interest (other than amounts included on line 7)	29	
30	Total net gain from Schedule D (Form 1041), line 19, column (1). If a loss, enter -0-	30	
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	
35	Distributable net alternative minimum taxable income (DNAMTI). Combine lines 28 through 34. If zero or less, enter -0-	35	
36	Income required to be distributed currently (from Form 1041, Schedule B, line 9)	36	40,000
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	40,000
39	Tax-exempt income included on line 38 (other than amounts included on line 7)	39	
40	Tentative income distribution deduction on a minimum tax basis. Subtract line 39 from line 38	40	

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	80,456
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	40,000

Part III Alternative Minimum Tax

43	Exemption amount	43	\$25,400
44	Enter the amount from line 27	44	40,216
45	Phase-out of exemption amount	45	\$84,800
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	25,400
49	Subtract line 48 from line 44	49	14,816
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: <ul style="list-style-type: none"> • \$197,900 or less, multiply line 49 by 26% (0.26). • Over \$197,900, multiply line 49 by 28% (0.28) and subtract \$3,958 from the result 	50	3,852
51	Alternative minimum foreign tax credit (see instructions)	51	0
52	Tentative minimum tax. Subtract line 51 from line 50	52	3,852
53	Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a)	53	9,740
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 \$197,900 or less, multiply line 60 by 26% (0.26). Otherwise, multiply line 60 by 28% (0.28) and subtract \$3,958 from the result	61	
62	Maximum amount subject to the 0% rate	62	\$2,650
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	\$ 13,150	
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 line 69 and line 70	71		
72	Subtract line 71 from line 68. If zero or less, enter -0-	72		
73	Enter the smaller of line 67 or 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 \$197,900 or less, multiply line 55 by 26% (0.26). Otherwise, multiply line 55 by 28% (0.28) and subtract \$3,958 from the result			82
83	Enter the smaller of line 81 or line 82 here and on line 50			83

Investment Interest Expense Deduction

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

OMB No. 1545-0191

2020
 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 2020 (see instructions)	1	3,500
2	Disallowed investment interest expense from 2019 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		

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2021. 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 line 6. See instructions	8	

For Paperwork Reduction Act Notice, see page 4.

Cat. No. 13177Y

Form **4952** (2020)

**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.

2020
Attachment
Sequence No. **72**

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	
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	4c	
5a	Net gain or loss from disposition of property (see instructions)	5a	
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	5d	
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
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	9d	10,533
10	Additional modifications (see instructions)	10	5,313
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	
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	
Estates and Trusts:			
18a	Net investment income (line 12 above)	18a	64,154
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b	44,000
c	Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0-	18c	20,154
19a	Adjusted gross income (see instructions)	19a	44,356
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b	12,950
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c	31,406
20	Enter the smaller of line 18c or line 19c	20	20,154
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	

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

For calendar year 2020, or fiscal year beginning 02/01, 2020, and ending 01/31, 20 21

2020

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>00-4111114</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 23)	3
4 Total tax (Form 1041, line 24)	4
5 Tax due or overpayment (Form 1041, line 28 or 29)	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 2019 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 self-employed <input type="checkbox"/>	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no.			

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

2020

Department of the Treasury
Internal Revenue Service

For calendar year 2020, or tax year

beginning ending

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

1	Interest income		11	Final year deductions
		39,500		
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	500		
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.

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