

## 1041 MeF ATS Scenario #2

### Return Summary

Calendar Year Filer

Final Year Return

### Forms Included in Scenario 2

Form 1041

Schedule I (Form 1041)

Schedule C (Form 1040) – (2)

Schedule F (Form 1040)

Schedule K-1 (2)

Form 8453-FE

Deductions Other Category Statement – Attached to Line 15

### Taxpayer Name, Address and TIN

Black and Orange Trust

John Doe, Fiduciary

500 Test Street

Marion, AL 36756

00-4000002

### Deductions Other Categories Statement – Attached to Line 15

Deduction	Amount
Software Developer can provide any Type of Deduction 1	500
Software Developer can provide any Type of Deduction 2	300
Software Developer can provide any Type of Deduction 3	800

### Signature Information

Form 8453-FE – Binary Attachment

► Information about Form 1041 and its separate instructions is at [www.irs.gov/form1041](http://www.irs.gov/form1041).

<b>A</b> Check all that apply:		For calendar year 2014 or fiscal year beginning , 2014, and ending , 20	
<input type="checkbox"/> Decedent's estate		Name of estate or trust (If a grantor type trust, see the instructions.)	
<input checked="" type="checkbox"/> Simple trust		BLACK AND ORANGE TRUST	
<input type="checkbox"/> Complex trust		Name and title of fiduciary	
<input type="checkbox"/> Qualified disability trust		JOHN DOE FIDUCIARY	
<input type="checkbox"/> ESBT (S portion only)		Number, street, and room or suite no. (If a P.O. box, see the instructions.)	
<input type="checkbox"/> Grantor type trust		500 TEST STREET	
<input type="checkbox"/> Bankruptcy estate—Ch. 7		City or town, state or province, country, and ZIP or foreign postal code	
<input type="checkbox"/> Bankruptcy estate—Ch. 11		MARION AL 36756	
<input type="checkbox"/> Pooled income fund			
<b>B</b> Number of Schedules K-1 attached (see instructions) ► 2		<b>F</b> Check applicable boxes:	
		<input type="checkbox"/> Initial return	<input checked="" type="checkbox"/> Final return
		<input type="checkbox"/> Change in trust's name	<input type="checkbox"/> Change in fiduciary
		<input type="checkbox"/> Amended return	<input type="checkbox"/> Change in fiduciary's name
		<input type="checkbox"/> Change in fiduciary's address	
<b>G</b> Check here if the estate or filing trust made a section 645 election. ►		<input type="checkbox"/> Trust TIN ►	

<b>Income</b>	<b>1</b> Interest income . . . . .	<b>1</b>	25000
	<b>2a</b> Total ordinary dividends . . . . .	<b>2a</b>	
	<b>b</b> Qualified dividends allocable to: (1) Beneficiaries (2) Estate or trust		
	<b>3</b> Business income or (loss). Attach Schedule C or C-EZ (Form 1040) . . . . .	<b>3</b>	125723
	<b>4</b> Capital gain or (loss). Attach Schedule D (Form 1041) . . . . .	<b>4</b>	
	<b>5</b> Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040) . . . . .	<b>5</b>	
	<b>6</b> Farm income or (loss). Attach Schedule F (Form 1040) . . . . .	<b>6</b>	(19500)
	<b>7</b> Ordinary gain or (loss). Attach Form 4797 . . . . .	<b>7</b>	
	<b>8</b> Other income. List type and amount . . . . .	<b>8</b>	
<b>9</b> <b>Total income.</b> Combine lines 1, 2a, and 3 through 8 . . . . .	<b>9</b>		
<b>Deductions</b>	<b>10</b> Interest. Check if Form 4952 is attached ► <input type="checkbox"/> . . . . .	<b>10</b>	
	<b>11</b> Taxes . . . . .	<b>11</b>	
	<b>12</b> Fiduciary fees . . . . .	<b>12</b>	
	<b>13</b> Charitable deduction (from Schedule A, line 7) . . . . .	<b>13</b>	
	<b>14</b> Attorney, accountant, and return preparer fees . . . . .	<b>14</b>	
	<b>15a</b> Other deductions <b>not</b> subject to the 2% floor (attach schedule) . . . . .	<b>15a</b>	1600
	<b>b</b> Net operating loss deduction (see instructions) . . . . .	<b>15b</b>	
	<b>c</b> Allowable miscellaneous itemized deductions subject to the 2% floor . . . . .	<b>15c</b>	
	<b>16</b> Add lines 10 through 15c . . . . .	<b>16</b>	1600
	<b>17</b> Adjusted total income or (loss). Subtract line 16 from line 9 . . . . .	<b>17</b>	129623
	<b>18</b> Income distribution deduction (from Schedule B, line 15). Attach Schedules K-1 (Form 1041) . . . . .	<b>18</b>	
<b>19</b> Estate tax deduction including certain generation-skipping taxes (attach computation) . . . . .	<b>19</b>		
<b>20</b> Exemption . . . . .	<b>20</b>	300	
<b>21</b> Add lines 18 through 20 . . . . .	<b>21</b>		
<b>Tax and Payments</b>	<b>22</b> Taxable income. Subtract line 21 from line 17. If a loss, see instructions . . . . .	<b>22</b>	-300
	<b>23</b> <b>Total tax</b> (from Schedule G, line 7) . . . . .	<b>23</b>	
	<b>24</b> <b>Payments:</b> a 2014 estimated tax payments and amount applied from 2013 return . . . . .	<b>24a</b>	
	<b>b</b> Estimated tax payments allocated to beneficiaries (from Form 1041-T) . . . . .	<b>24b</b>	
	<b>c</b> Subtract line 24b from line 24a . . . . .	<b>24c</b>	
	<b>d</b> Tax paid with Form 7004 (see instructions) . . . . .	<b>24d</b>	
	<b>e</b> Federal income tax withheld. If any is from Form(s) 1099, check ► <input type="checkbox"/> . . . . .	<b>24e</b>	
	Other payments: <b>f</b> Form 2439 ; <b>g</b> Form 4136 ; Total ►	<b>24h</b>	
	<b>25</b> <b>Total payments.</b> Add lines 24c through 24e, and 24h . . . . .	<b>25</b>	
	<b>26</b> Estimated tax penalty (see instructions) . . . . .	<b>26</b>	
<b>27</b> <b>Tax due.</b> If line 25 is smaller than the total of lines 23 and 26, enter amount owed . . . . .	<b>27</b>		
<b>28</b> <b>Overpayment.</b> If line 25 is larger than the total of lines 23 and 26, enter amount overpaid . . . . .	<b>28</b>		
<b>29</b> Amount of line 28 to be: <b>a</b> Credited to 2015 estimated tax ► ; <b>b</b> Refunded ►	<b>29</b>		

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 instr.)? ☐ 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.** Do not complete for a simple trust or a pooled income fund.

<b>1</b>	Amounts paid or permanently set aside for charitable purposes from gross income (see instructions)	<b>1</b>		
<b>2</b>	Tax-exempt income allocable to charitable contributions (see instructions)	<b>2</b>		
<b>3</b>	Subtract line 2 from line 1	<b>3</b>		
<b>4</b>	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes	<b>4</b>		
<b>5</b>	Add lines 3 and 4	<b>5</b>		
<b>6</b>	Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable purposes (see instructions)	<b>6</b>		
<b>7</b>	<b>Charitable deduction.</b> Subtract line 6 from line 5. Enter here and on page 1, line 13	<b>7</b>		

**Schedule B Income Distribution Deduction**

<b>1</b>	Adjusted total income (see instructions)	<b>1</b>	129623	
<b>2</b>	Adjusted tax-exempt interest	<b>2</b>		
<b>3</b>	Total net gain from Schedule D (Form 1041), line 19, column (1) (see instructions)	<b>3</b>		
<b>4</b>	Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion)	<b>4</b>		
<b>5</b>	Capital gains for the tax year included on Schedule A, line 1 (see instructions)	<b>5</b>		
<b>6</b>	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	<b>6</b>		
<b>7</b>	<b>Distributable net income.</b> Combine lines 1 through 6. If zero or less, enter -0-	<b>7</b>	129623	
<b>8</b>	If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law	<b>8</b>		
<b>9</b>	Income required to be distributed currently	<b>9</b>	129623	
<b>10</b>	Other amounts paid, credited, or otherwise required to be distributed	<b>10</b>		
<b>11</b>	Total distributions. Add lines 9 and 10. If greater than line 8, see instructions	<b>11</b>		
<b>12</b>	Enter the amount of tax-exempt income included on line 11	<b>12</b>		
<b>13</b>	Tentative income distribution deduction. Subtract line 12 from line 11	<b>13</b>	129623	
<b>14</b>	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-	<b>14</b>	129623	
<b>15</b>	<b>Income distribution deduction.</b> Enter the smaller of line 13 or line 14 here and on page 1, line 18	<b>15</b>		

**Schedule G Tax Computation** (see instructions)

<b>1</b>	<b>Tax:</b>	<b>a</b>	Tax on taxable income (see instructions)	<b>1a</b>			
	<b>b</b>	Tax on lump-sum distributions. Attach Form 4972	<b>1b</b>				
	<b>c</b>	Alternative minimum tax (from Schedule I (Form 1041), line 56)	<b>1c</b>				
	<b>d</b>	<b>Total.</b> Add lines 1a through 1c				<b>1d</b>	
<b>2a</b>	Foreign tax credit. Attach Form 1116	<b>2a</b>					
<b>b</b>	General business credit. Attach Form 3800	<b>2b</b>					
<b>c</b>	Credit for prior year minimum tax. Attach Form 8801	<b>2c</b>					
<b>d</b>	Bond credits. Attach Form 8912	<b>2d</b>					
<b>e</b>	<b>Total credits.</b> Add lines 2a through 2d					<b>2e</b>	
<b>3</b>	Subtract line 2e from line 1d. If zero or less, enter -0-					<b>3</b>	
<b>4</b>	Net investment income tax from Form 8960, line 21					<b>4</b>	
<b>5</b>	Recapture taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611					<b>5</b>	
<b>6</b>	Household employment taxes. Attach Schedule H (Form 1040)					<b>6</b>	
<b>7</b>	<b>Total tax.</b> Add lines 3 through 6. Enter here and on page 1, line 23					<b>7</b>	

**Other Information**

	Yes	No
<b>1</b> 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 ► \$		✓
<b>2</b> 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?	✓	
<b>3</b> At any time during calendar year 2014, 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 ►		✓
<b>4</b> 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		✓
<b>5</b> Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see the instructions for required attachment		✓
<b>6</b> If this is an estate or a complex trust making the section 663(b) election, check here (see instructions) ► <input type="checkbox"/>		
<b>7</b> To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see instructions) ► <input type="checkbox"/>		
<b>8</b> 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"/>		
<b>9</b> Are any present or future trust beneficiaries skip persons? See instructions		✓

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

OMB No. 1545-0092

**2014**

▶ Attach to Form 1041.

▶ Information about Schedule I (Form 1041) and its separate instructions is at [www.irs.gov/form1041](http://www.irs.gov/form1041).

Name of estate or trust

BLACK AND ORANGE TRUST

Employer identification number

00-4000002

**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	129623
2	Interest	2	
3	Taxes	3	
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	129623
<b>Note:</b> Complete Part II below before going to line 26.			
26	Income distribution deduction from Part II, line 44	26	129623
27	Estate tax deduction (from Form 1041, line 19)	27	
28	Add lines 26 and 27	28	129623
29	Estate's or trust's share of alternative minimum taxable income. Subtract line 28 from line 25	29	0

If line 29 is:

- \$23,100 or less, stop here and enter -0- on Form 1041, Schedule G, line 1c. The estate or trust is not liable for the alternative minimum tax.
- Over \$23,100, but less than \$179,500, go to line 45.
- \$179,500 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	129623
31	Adjusted tax-exempt interest (other than amounts included on line 8)	31	
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	( )
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	0
38	Income required to be distributed currently (from Form 1041, Schedule B, line 9)	38	129623
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	129623
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	129623

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

<b>43</b>	Tentative income distribution deduction on a minimum tax basis. Subtract line 31 from line 37. If zero or less, enter -0-	<b>43</b>	129623	
<b>44</b>	<b>Income distribution deduction on a minimum tax basis.</b> Enter the smaller of line 42 or line 43. Enter here and on line 26	<b>44</b>	129623	

**Part III** Alternative Minimum Tax

<b>45</b>	Exemption amount	<b>45</b>	\$23,100	00
<b>46</b>	Enter the amount from line 29	<b>46</b>		
<b>47</b>	Phase-out of exemption amount	<b>47</b>	\$76,950	00
<b>48</b>	Subtract line 47 from line 46. If zero or less, enter -0-	<b>48</b>		
<b>49</b>	Multiply line 48 by 25% (.25)	<b>49</b>		
<b>50</b>	Subtract line 49 from line 45. If zero or less, enter -0-	<b>50</b>		
<b>51</b>	Subtract line 50 from line 46	<b>51</b>		
<b>52</b>	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— • \$179,500 or less, multiply line 51 by 26% (.26). • Over \$179,500, multiply line 51 by 28% (.28) and subtract \$3,590 from the result	<b>52</b>		
<b>53</b>	Alternative minimum foreign tax credit (see instructions)	<b>53</b>		
<b>54</b>	Tentative minimum tax. Subtract line 53 from line 52	<b>54</b>		
<b>55</b>	Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a)	<b>55</b>		
<b>56</b>	<b>Alternative minimum tax.</b> Subtract line 55 from line 54. If zero or less, enter -0-. Enter here and on Form 1041, Schedule G, line 1c	<b>56</b>		

**Part IV** Line 52 Computation Using Maximum Capital Gains Rates

**Caution:** If you did not 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.

<b>57</b>	Enter the amount from line 51	<b>57</b>		
<b>58</b>	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)	<b>58</b>		
<b>59</b>	Enter the amount from Schedule D (Form 1041), line 18b, column (2) (as refigured for the AMT, if necessary). If you did not complete Schedule D for the regular tax or the AMT, enter -0-	<b>59</b>		
<b>60</b>	If you did not 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 <b>smaller</b> of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary)	<b>60</b>		
<b>61</b>	Enter the <b>smaller</b> of line 57 or line 60	<b>61</b>		
<b>62</b>	Subtract line 61 from line 57	<b>62</b>		
<b>63</b>	If line 62 is \$179,500 or less, multiply line 62 by 26% (.26). Otherwise, multiply line 62 by 28% (.28) and subtract \$3,590 from the result	<b>63</b>		
<b>64</b>	Maximum amount subject to the 0% rate	<b>64</b>	\$2,450	00
<b>65</b>	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 did not complete Schedule D or either worksheet for the regular tax, enter -0-	<b>65</b>		
<b>66</b>	Subtract line 65 from line 64. If zero or less, enter -0-	<b>66</b>		
<b>67</b>	Enter the <b>smaller</b> of line 57 or line 58	<b>67</b>		
<b>68</b>	Enter the <b>smaller</b> of line 66 or line 67. This amount is taxed at 0%	<b>68</b>		
<b>69</b>	Subtract line 68 from line 67	<b>69</b>		



**SCHEDULE C**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Business**  
**(Sole Proprietorship)**

► **Information about Schedule C and its separate instructions is at [www.irs.gov/schedulec](http://www.irs.gov/schedulec).**  
► **Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.**

OMB No. 1545-0074

**2014**  
Attachment  
Sequence No. **09**

Name of proprietor

BLACK AND ORANGE TRUST

Social security number (SSN)

**A** Principal business or profession, including product or service (see instructions)

CATERING FOOD SERVICES

**B** Enter code from instructions

7 2 2 3 0 0

**C** Business name. If no separate business name, leave blank.

**D** Employer ID number (EIN), (see instr.)

**E** Business address (including suite or room no.) ► 1500 TEST DRIVE

City, town or post office, state, and ZIP code FORT DODGE, IA 50501

**F** Accounting method: (1) ☐ Cash (2) ☒ Accrual (3) ☐ Other (specify) ►

**G** Did you "materially participate" in the operation of this business during 2014? If "No," see instructions for limit on losses ☒ Yes ☐ No

**H** If you started or acquired this business during 2014, check here ☐ Yes ☒ No

**I** Did you make any payments in 2014 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☒ No

**J** If "Yes," did you or will you file required Forms 1099? ☐ Yes ☒ No

**Part I Income**

<b>1</b>	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked. <input type="checkbox"/>	<b>1</b>	75350
<b>2</b>	Returns and allowances	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1	<b>3</b>	75350
<b>4</b>	Cost of goods sold (from line 42)	<b>4</b>	28900
<b>5</b>	<b>Gross profit.</b> Subtract line 4 from line 3	<b>5</b>	46450
<b>6</b>	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<b>6</b>	
<b>7</b>	<b>Gross income.</b> Add lines 5 and 6	<b>7</b>	46450

**Part II Expenses.** Enter expenses for business use of your home **only** on line 30.

<b>8</b>	Advertising	<b>8</b>	1250	<b>18</b>	Office expense (see instructions)	<b>18</b>	350
<b>9</b>	Car and truck expenses (see instructions)	<b>9</b>	2500	<b>19</b>	Pension and profit-sharing plans	<b>19</b>	
<b>10</b>	Commissions and fees	<b>10</b>		<b>20</b>	Rent or lease (see instructions):		
<b>11</b>	Contract labor (see instructions)	<b>11</b>		<b>a</b>	Vehicles, machinery, and equipment	<b>20a</b>	956
<b>12</b>	Depletion	<b>12</b>		<b>b</b>	Other business property	<b>20b</b>	
<b>13</b>	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	<b>13</b>		<b>21</b>	Repairs and maintenance	<b>21</b>	2135
<b>14</b>	Employee benefit programs (other than on line 19)	<b>14</b>		<b>22</b>	Supplies (not included in Part III)	<b>22</b>	
<b>15</b>	Insurance (other than health)	<b>15</b>		<b>23</b>	Taxes and licenses	<b>23</b>	295
<b>16</b>	Interest:			<b>24</b>	Travel, meals, and entertainment:		
<b>a</b>	Mortgage (paid to banks, etc.)	<b>16a</b>	9600	<b>a</b>	Travel	<b>24a</b>	
<b>b</b>	Other	<b>16b</b>		<b>b</b>	Deductible meals and entertainment (see instructions)	<b>24b</b>	
<b>17</b>	Legal and professional services	<b>17</b>	425	<b>25</b>	Utilities	<b>25</b>	540
				<b>26</b>	Wages (less employment credits)	<b>26</b>	
				<b>27a</b>	Other expenses (from line 48)	<b>27a</b>	
				<b>b</b>	Reserved for future use	<b>27b</b>	

**28** **Total expenses** before expenses for business use of home. Add lines 8 through 27a

**29** Tentative profit or (loss). Subtract line 28 from line 7

**30** Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions).

**Simplified method filers only:** enter the total square footage of: (a) your home: \_\_\_\_\_

and (b) the part of your home used for business: \_\_\_\_\_. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30

**31** **Net profit or (loss).** Subtract line 30 from line 29.

• If a profit, enter on both **Form 1040, line 12** (or **Form 1040NR, line 13**) and on **Schedule SE, line 2**. (If you checked the box on line 1, see instructions). Estates and trusts, enter on **Form 1041, line 3**.

• If a loss, you **must** go to line 32.

**32** If you have a loss, check the box that describes your investment in this activity (see instructions).

• If you checked 32a, enter the loss on both **Form 1040, line 12**, (or **Form 1040NR, line 13**) and on **Schedule SE, line 2**. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3**.

• If you checked 32b, you **must** attach **Form 6198**. Your loss may be limited.

**32a** ☐ All investment is at risk.

**32b** ☐ Some investment is not at risk.

**Cost of Goods Sold** (see instructions)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory?  
If "Yes," attach explanation ☐ Yes ☒ No

**Part IV** **Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

**Part IV** **Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

<b>48</b>	<b>Total other expenses.</b> Enter here and on line 27a . . . . .	<b>48</b>	
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**SCHEDULE C**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Business**  
**(Sole Proprietorship)**

► **Information about Schedule C and its separate instructions is at [www.irs.gov/schedulec](http://www.irs.gov/schedulec).**  
► **Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.**

OMB No. 1545-0074

**2014**  
Attachment  
Sequence No. **09**

Name of proprietor

BLACK AND ORANGE TRUST

Social security number (SSN)

**A** Principal business or profession, including product or service (see instructions)

BLACKSMITH

**B** Enter code from instructions

3 3 2 0 0 0

**C** Business name. If no separate business name, leave blank.

**D** Employer ID number (EIN), (see instr.)

**E** Business address (including suite or room no.) ► 500 TEST DRIVE

City, town or post office, state, and ZIP code OMAHA, NE 68701

**F** Accounting method: (1) ☐ Cash (2) ☒ Accrual (3) ☐ Other (specify) ►

**G** Did you "materially participate" in the operation of this business during 2014? If "No," see instructions for limit on losses ☒ Yes ☐ No

**H** If you started or acquired this business during 2014, check here ☐ Yes ☒ No

**I** Did you make any payments in 2014 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☒ No

**J** If "Yes," did you or will you file required Forms 1099? ☐ Yes ☒ No

**Part I Income**

<b>1</b>	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	<b>1</b>	249832
<b>2</b>	Returns and allowances	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1	<b>3</b>	249832
<b>4</b>	Cost of goods sold (from line 42)	<b>4</b>	148350
<b>5</b>	<b>Gross profit.</b> Subtract line 4 from line 3	<b>5</b>	101482
<b>6</b>	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<b>6</b>	
<b>7</b>	<b>Gross income.</b> Add lines 5 and 6	<b>7</b>	101482

**Part II Expenses.** Enter expenses for business use of your home **only** on line 30.

<b>8</b>	Advertising	<b>8</b>	1000	<b>18</b>	Office expense (see instructions)	<b>18</b>	528
<b>9</b>	Car and truck expenses (see instructions)	<b>9</b>		<b>19</b>	Pension and profit-sharing plans	<b>19</b>	
<b>10</b>	Commissions and fees	<b>10</b>		<b>20</b>	Rent or lease (see instructions):	<b>20a</b>	
<b>11</b>	Contract labor (see instructions)	<b>11</b>		<b>a</b>	Vehicles, machinery, and equipment	<b>20b</b>	
<b>12</b>	Depletion	<b>12</b>		<b>b</b>	Other business property	<b>21</b>	
<b>13</b>	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	<b>13</b>		<b>21</b>	Repairs and maintenance	<b>22</b>	1425
<b>14</b>	Employee benefit programs (other than on line 19)	<b>14</b>		<b>22</b>	Supplies (not included in Part III)	<b>23</b>	
<b>15</b>	Insurance (other than health)	<b>15</b>		<b>23</b>	Taxes and licenses	<b>24</b>	
<b>16</b>	Interest:	<b>16a</b>		<b>24</b>	Travel, meals, and entertainment:	<b>24a</b>	
<b>a</b>	Mortgage (paid to banks, etc.)	<b>16b</b>		<b>a</b>	Travel	<b>24b</b>	
<b>b</b>	Other	<b>17</b>	425	<b>b</b>	Deductible meals and entertainment (see instructions)	<b>25</b>	780
<b>17</b>	Legal and professional services	<b>25</b>		<b>26</b>	Utilities	<b>26</b>	
<b>26</b>		<b>27a</b>		<b>27a</b>	Wages (less employment credits)	<b>27b</b>	
<b>27a</b>		<b>27b</b>		<b>27b</b>	Other expenses (from line 48)	<b>27b</b>	
<b>27b</b>		<b>27b</b>		<b>27b</b>	<b>Reserved for future use</b>	<b>27b</b>	

**28** **Total expenses** before expenses for business use of home. Add lines 8 through 27a

**29** Tentative profit or (loss). Subtract line 28 from line 7

**30** Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions).

**Simplified method filers only:** enter the total square footage of: (a) your home: \_\_\_\_\_  
and (b) the part of your home used for business: \_\_\_\_\_. Use the Simplified

Method Worksheet in the instructions to figure the amount to enter on line 30

**31** **Net profit or (loss).** Subtract line 30 from line 29.

• If a profit, enter on both **Form 1040, line 12** (or **Form 1040NR, line 13**) and on **Schedule SE, line 2**.  
(If you checked the box on line 1, see instructions). Estates and trusts, enter on **Form 1041, line 3**.

• If a loss, you **must** go to line 32.

**32** If you have a loss, check the box that describes your investment in this activity (see instructions).

• If you checked 32a, enter the loss on both **Form 1040, line 12**, (or **Form 1040NR, line 13**) and on **Schedule SE, line 2**. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3**.

• If you checked 32b, you **must** attach **Form 6198**. Your loss may be limited.

**32a** ☐ All investment is at risk.

**32b** ☐ Some investment is not at risk.



<b>33</b>	Method(s) used to value closing inventory: <b>a</b> <input checked="" type="checkbox"/> Cost <b>b</b> <input type="checkbox"/> Lower of cost or market <b>c</b> <input type="checkbox"/> Other (attach explanation)
<b>34</b>	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>35</b>	Inventory at beginning of year. If different from last year's closing inventory, attach explanation <b>35</b> 31938
<b>36</b>	Purchases less cost of items withdrawn for personal use <b>36</b>
<b>37</b>	Cost of labor. Do not include any amounts paid to yourself <b>37</b> 37150
<b>38</b>	Materials and supplies <b>38</b> 85000
<b>39</b>	Other costs <b>39</b>
<b>40</b>	Add lines 35 through 39 <b>40</b> 154088
<b>41</b>	Inventory at end of year <b>41</b> 5738
<b>42</b>	<b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on line 4 <b>42</b>

**43** When did you place your vehicle in service for business purposes? (month, day, year)    ▶    /    /    \_\_\_\_\_

**44** Of the total number of miles you drove your vehicle during 2014, enter the number of miles you used your vehicle for:

**a** Business \_\_\_\_\_ **b** Commuting (see instructions) \_\_\_\_\_ **c** Other \_\_\_\_\_

**45** Was your vehicle available for personal use during off-duty hours?    . . . . . ☐ **Yes**    ☐ **No**

**46** Do you (or your spouse) have another vehicle available for personal use? . . . . . ☐ **Yes**    ☐ **No**

**47a** Do you have evidence to support your deduction?    . . . . . ☐ **Yes**    ☐ **No**

**b** If "Yes," is the evidence written?    . . . . . ☐ **Yes**    ☐ **No**

<b>48</b>	<b>Total other expenses.</b> Enter here and on line 27a . . . . .	<b>48</b>

**SCHEDULE F  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Farming**

▶ **Attach to Form 1040, Form 1040NR, Form 1041, Form 1065, or Form 1065-B.**  
▶ **Information about Schedule F and its separate instructions is at [www.irs.gov/schedulef](http://www.irs.gov/schedulef).**

OMB No. 1545-0074

**2014**

Attachment  
Sequence No. **14**

Name of proprietor

BLACK AND ORANGE TRUST

Social security number (SSN)

**A** Principal crop or activity

BEEF CATTLE RANCHING AND FARMING

**B** Enter code from Part IV

1 1 2 1 1 1

**C** Accounting method:

☐ Cash ☒ Accrual

**D** Employer ID number (EIN), (see instr)

**E** Did you "materially participate" in the operation of this business during 2014? If "No," see instructions for limit on passive losses ☒ Yes ☐ No

**F** Did you make any payments in 2014 that would require you to file Form(s) 1099 (see instructions)? ☐ Yes ☒ No

**G** If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

**Part I Farm Income—Cash Method.** Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.)

<b>1a</b> Sales of livestock and other resale items (see instructions)	<b>1a</b>		
<b>b</b> Cost or other basis of livestock or other items reported on line 1a	<b>1b</b>		
<b>c</b> Subtract line 1b from line 1a		<b>1c</b>	
<b>2</b> Sales of livestock, produce, grains, and other products you raised		<b>2</b>	
<b>3a</b> Cooperative distributions (Form(s) 1099-PATR)	<b>3a</b>	<b>3b</b> Taxable amount	<b>3b</b>
<b>4a</b> Agricultural program payments (see instructions)	<b>4a</b>	<b>4b</b> Taxable amount	<b>4b</b>
<b>5a</b> Commodity Credit Corporation (CCC) loans reported under election		<b>5a</b>	
<b>b</b> CCC loans forfeited	<b>5b</b>	<b>5c</b> Taxable amount	<b>5c</b>
<b>6</b> Crop insurance proceeds and federal crop disaster payments (see instructions)			
<b>a</b> Amount received in 2014	<b>6a</b>	<b>6b</b> Taxable amount	<b>6b</b>
<b>c</b> If election to defer to 2015 is attached, check here <input type="checkbox"/>		<b>6d</b> Amount deferred from 2013	<b>6d</b>
<b>7</b> Custom hire (machine work) income		<b>7</b>	
<b>8</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		<b>8</b>	
<b>9</b> <b>Gross income.</b> Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50 (see instructions)		<b>9</b>	235000

**Part II Farm Expenses—Cash and Accrual Method.** Do not include personal or living expenses (see instructions).

<b>10</b> Car and truck expenses (see instructions). Also attach <b>Form 4562</b>	<b>10</b>			<b>23</b> Pension and profit-sharing plans	<b>23</b>		
<b>11</b> Chemicals	<b>11</b>	2000		<b>24</b> Rent or lease (see instructions):			
<b>12</b> Conservation expenses (see instructions)	<b>12</b>			<b>a</b> Vehicles, machinery, equipment	<b>24a</b>	18000	
<b>13</b> Custom hire (machine work)	<b>13</b>			<b>b</b> Other (land, animals, etc.)	<b>24b</b>		
<b>14</b> Depreciation and section 179 expense (see instructions)	<b>14</b>			<b>25</b> Repairs and maintenance	<b>25</b>	2000	
<b>15</b> Employee benefit programs other than on line 23	<b>15</b>			<b>26</b> Seeds and plants	<b>26</b>		
<b>16</b> Feed	<b>16</b>	75000		<b>27</b> Storage and warehousing	<b>27</b>		
<b>17</b> Fertilizers and lime	<b>17</b>			<b>28</b> Supplies	<b>28</b>	3000	
<b>18</b> Freight and trucking	<b>18</b>	20000		<b>29</b> Taxes	<b>29</b>	15000	
<b>19</b> Gasoline, fuel, and oil	<b>19</b>	15000		<b>30</b> Utilities	<b>30</b>	10000	
<b>20</b> Insurance (other than health)	<b>20</b>	7000		<b>31</b> Veterinary, breeding, and medicine	<b>31</b>	8500	
<b>21</b> Interest:				<b>32</b> Other expenses (specify):			
<b>a</b> Mortgage (paid to banks, etc.)	<b>21a</b>			<b>a</b> -----	<b>32a</b>	3000	
<b>b</b> Other	<b>21b</b>			<b>b</b> -----	<b>32b</b>	1000	
<b>22</b> Labor hired (less employment credits)	<b>22</b>	75000		<b>c</b> -----	<b>32c</b>		
				<b>d</b> -----	<b>32d</b>		
				<b>e</b> -----	<b>32e</b>		
				<b>f</b> -----	<b>32f</b>		
<b>33</b> <b>Total expenses.</b> Add lines 10 through 32f. If line 32f is negative, see instructions	<b>33</b>						
<b>34</b> <b>Net farm profit or (loss).</b> Subtract line 33 from line 9	<b>34</b>						

If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36.

**35** Did you receive an applicable subsidy in 2014? (see instructions) ☐ Yes ☒ No

**36** Check the box that describes your investment in this activity and see instructions for where to report your loss.

**a** ☒ All investment is at risk. **b** ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11346H

Schedule F (Form 1040) 2014

**Part III Farm Income—Accrual Method** (see instructions).

<b>37</b>	Sales of livestock, produce, grains, and other products (see instructions)	<b>37</b>	299268
<b>38a</b>	Cooperative distributions (Form(s) 1099-PATR)	<b>38a</b>	
<b>38b</b>	Taxable amount	<b>38b</b>	
<b>39a</b>	Agricultural program payments	<b>39a</b>	
<b>39b</b>	Taxable amount	<b>39b</b>	
<b>40</b>	Commodity Credit Corporation (CCC) loans:		
<b>a</b>	CCC loans reported under election	<b>40a</b>	
<b>b</b>	CCC loans forfeited	<b>40b</b>	
<b>40c</b>	Taxable amount	<b>40c</b>	
<b>41</b>	Crop insurance proceeds	<b>41</b>	
<b>42</b>	Custom hire (machine work) income	<b>42</b>	
<b>43</b>	Other income (see instructions)	<b>43</b>	732
<b>44</b>	Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)	<b>44</b>	300000
<b>45</b>	Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797	<b>45</b>	
<b>46</b>	Cost of livestock, produce, grains, and other products purchased during the year	<b>46</b>	110000
<b>47</b>	Add lines 45 and 46	<b>47</b>	110000
<b>48</b>	Inventory of livestock, produce, grains, and other products at end of year	<b>48</b>	45000
<b>49</b>	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*	<b>49</b>	65000
<b>50</b>	<b>Gross income.</b> Subtract line 49 from line 44. Enter the result here and on Part I, line 9	<b>50</b>	

\*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and on Part I, line 9.

**Part IV Principal Agricultural Activity Codes**

Do not file Schedule F (Form 1040) to report the following.

- Income from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040).
- Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead file Schedule C (Form 1040) or Schedule C-EZ (Form 1040).
- Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead file Form 4797.

These codes for the Principal Agricultural Activity classify farms by their primary activity to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select the code that best identifies your primary farming activity and enter the six-digit number on line B.

**Crop Production**

- 111100 Oilseed and grain farming
- 111210 Vegetable and melon farming

- 111300 Fruit and tree nut farming
- 111400 Greenhouse, nursery, and floriculture production
- 111900 Other crop farming

**Animal Production**

- 112111 Beef cattle ranching and farming
- 112112 Cattle feedlots
- 112120 Dairy cattle and milk production
- 112210 Hog and pig farming
- 112300 Poultry and egg production
- 112400 Sheep and goat farming
- 112510 Aquaculture
- 112900 Other animal production

**Forestry and Logging**

- 113000 Forestry and logging (including forest nurseries and timber tracts)

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

Department of the Treasury  
Internal Revenue Service

2014

For calendar year 2014,  
or tax year beginning \_\_\_\_\_, 2014,  
and ending \_\_\_\_\_, 20 \_\_\_\_\_

**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

00-4000002

**B** Estate's or trust's name

BLACK AND ORANGE TRUST

**C** Fiduciary's name, address, city, state, and ZIP code

JOHN DOE FIDUCIARY  
500 TEST STREET  
MARION AL 36756

**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

452-00-4321

**G** Beneficiary's name, address, city, state, and ZIP code

JOHN BLUE  
500 TEST DRIVE  
OMAHA, NE 68701

**H** ☒ Domestic beneficiary

☐ Foreign beneficiary

☒ Final K-1

☐ Amended K-1

661113

OMB No. 1545-0092

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

1	Interest income	12500	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			
6	Ordinary business income	52311		
7	Net rental real estate income		13	Credits and credit recapture
8	Other rental income			
9	Directly apportioned deductions			
			14	Other information
10	Estate tax deduction			

\*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

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

Department of the Treasury  
Internal Revenue Service

2014

For calendar year 2014,  
or tax year beginning \_\_\_\_\_, 2014,  
and ending \_\_\_\_\_, 20 \_\_\_\_\_

**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

00-4000002

**B** Estate's or trust's name

BLACK AND ORANGE TRUST

**C** Fiduciary's name, address, city, state, and ZIP code

JOHN DOE FIDUCIARY  
500 TEST STREET  
MARION AL 36756

**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

452-00-1234

**G** Beneficiary's name, address, city, state, and ZIP code

JOHN GOLD  
1500 TEST DRIVE  
FORT DODGE, IA 50501

**H** ☒ Domestic beneficiary

☐ Foreign beneficiary

☒ Final K-1

☐ Amended K-1

661113

OMB No. 1545-0092

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

1	Interest income	12500	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			
6	Ordinary business income	52311		
7	Net rental real estate income		13	Credits and credit recapture
8	Other rental income			
9	Directly apportioned deductions			
			14	Other information
10	Estate tax deduction			

\*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

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

OMB No. 1545-0967

Department of the Treasury  
Internal Revenue Service

For calendar year 2014, or fiscal year beginning \_\_\_\_\_, 2014, and ending \_\_\_\_\_, 20\_\_\_\_\_

▶ **File electronically with the estate's or trust's return. Do not file paper copies.**▶ **Information about Form 8453-FE and its instructions is at [www.irs.gov/form8453fe](http://www.irs.gov/form8453fe).****2014**

Name of estate or trust

BLACK AND ORANGE TRUST

Employer identification number

00-4000002

Name and title of fiduciary

JOHN DOE FIDUCIARY

**Part I Tax Return Information**

1	Total income (Form 1041, line 9)	1	131223
2	Income distribution deduction (Form 1041, line 18)	2	129623
3	Taxable income (Form 1041, line 22)	3	-300
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 2014 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 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 signature	Date	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN
<b>ERO's Use Only</b>	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.

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name	Firm's EIN	Phone no.		
	Firm's address				

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

Cat. No. 65092M

Form **8453-FE** (2014)