

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 (see instructions)
C Employer identification number
D Date entity created
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

Income section: 1 Interest income, 2a Total ordinary dividends, b Qualified dividends allocable to: (1) Beneficiaries (2) Estate or trust, 3 Business income or (loss), 4 Capital gain or (loss), 5 Rents, royalties, partnerships, other estates and trusts, etc., 6 Farm income or (loss), 7 Ordinary gain or (loss), 8 Other income, 9 Total income.

Deductions section: 10 Interest, 11 Taxes, 12 Fiduciary fees, 13 Charitable deduction, 14 Attorney, accountant, and return preparer fees, 15a Other deductions, b Net operating loss deduction, 16 Add lines 10 through 15b, 17 Adjusted total income or (loss), 18 Income distribution deduction, 19 Estate tax deduction, 20 Qualified business income deduction, 21 Exemption, 22 Add lines 18 through 21.

Tax and Payments section: 23 Taxable income, 24 Total tax, 25 Current year net 965 tax liability paid, 26 Total payments, 27 Estimated tax penalty, 28 Tax due, 29 Overpayment, 30 Amount of line 29 to be: a Credited to 2023; b Refunded.

Sign Here section: Declaration of preparer, 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 section: 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.

<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>	
<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>	
<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>	
<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>	
<b>14</b>	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-	<b>14</b>	
<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 and Payments** (see instructions)

**Part I – Tax Computation**

<b>1</b>	<b>Tax:</b>			
<b>a</b>	Tax on taxable income. See instructions	<b>1a</b>		<b>1d</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 54)	<b>1c</b>		
<b>d</b>	<b>Total.</b> Add lines 1a through 1c			
<b>2a</b>	Foreign tax credit. Attach Form 1116	<b>2a</b>		<b>2e</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>3</b>	Subtract line 2e from line 1d. If zero or less, enter -0-			<b>3</b>
<b>4</b>	Tax on the ESBT portion of the trust (from ESBT Tax Worksheet, line 17). See instructions			<b>4</b>
<b>5</b>	Net investment income tax from Form 8960, line 21			<b>5</b>
<b>6</b>	Recapture taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611			<b>6</b>
<b>7</b>	Household employment taxes. Attach Schedule H (Form 1040)			<b>7</b>
<b>8</b>	Other taxes and amounts due			<b>8</b>
<b>9</b>	<b>Total tax.</b> Add lines 3 through 8. Enter here and on page 1, line 24			<b>9</b>

**Part II – Payments**

<b>10</b>	2022 estimated tax payments and amount applied from 2021 return	<b>10</b>	
<b>11</b>	Estimated tax payments allocated to beneficiaries (from Form 1041-T)	<b>11</b>	
<b>12</b>	Subtract line 11 from line 10	<b>12</b>	
<b>13</b>	Tax paid with Form 7004. See instructions	<b>13</b>	
<b>14</b>	Federal income tax withheld. If any is from Form(s) 1099, check here <input type="checkbox"/>	<b>14</b>	
<b>15</b>	Current year net 965 tax liability from Form 965-A, Part I, column (f) (see instructions)	<b>15</b>	
<b>16</b>	Other payments: <b>a</b> Form 2439 _____; <b>b</b> Form 4136 _____; <b>Total</b> _____	<b>16c</b>	
<b>17</b>	Credit for qualified sick and family leave wages for leave taken before April 1, 2021	<b>17</b>	
<b>18</b>	Credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021	<b>18</b>	
<b>19</b>	<b>Total payments.</b> Add lines 12 through 15 and 16c through 18. Enter here and on page 1, line 26	<b>19</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 2022, 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 the 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 . . . . .		
<b>10</b>	Was the trust a specified domestic entity required to file Form 8938 for the tax year? See the Instructions for Form 8938 . . . . .		
<b>11a</b>	Did the estate or trust distribute S corporation stock for which it made a section 965(i) election? . . . . .		
<b>b</b>	If "Yes," did each beneficiary enter into an agreement to be liable for the net tax liability? See instructions . . . . .		
<b>12</b>	Did the estate or trust either make a section 965(i) election or enter into a transfer agreement as an eligible 965(i) transferee for S corporation stock held on the last day of the tax year? See instructions . . . . .		
<b>13</b>	<b>ESBTs only.</b> Does the ESBT have a nonresident alien grantor? If "Yes," see instructions . . . . .		
<b>14</b>	<b>ESBTs only.</b> 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.

**2022**

Go to [www.irs.gov/Form1041](http://www.irs.gov/Form1041) for instructions and the latest information.

Name of estate or trust

Employer identification number

**Part I Estate's or Trust's Share of Alternative Minimum Taxable Income**

1	Adjusted total income or (loss) (from Form 1041, line 17). <b>ESBTs</b> , see instructions	1	
2	Interest	2	
3	Taxes	3	
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	
<b>Note:</b> Complete Part II below before going to line 24.			
24	Income distribution deduction from Part II, line 42	24	
25	Estate tax deduction (from Form 1041, line 19)	25	
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:

- \$26,500 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 \$26,500, but less than \$194,300, go to line 43.
- \$194,300 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	
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	
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	
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)*

<b>41</b>	Tentative income distribution deduction on a minimum tax basis. Subtract line 29 from line 35. If zero or less, enter -0-		<b>41</b>	
<b>42</b>	<b>Income distribution deduction on a minimum tax basis.</b> Enter the smaller of line 40 or line 41. Enter here and on line 24		<b>42</b>	

**Part III Alternative Minimum Tax**

<b>43</b>	Exemption amount		<b>43</b>	\$26,500
<b>44</b>	Enter the amount from line 27	<b>44</b>		
<b>45</b>	Phase-out of exemption amount	<b>45</b>		\$88,300
<b>46</b>	Subtract line 45 from line 44. If zero or less, enter -0-	<b>46</b>		
<b>47</b>	Multiply line 46 by 25% (0.25)		<b>47</b>	
<b>48</b>	Subtract line 47 from line 43. If zero or less, enter -0-		<b>48</b>	
<b>49</b>	Subtract line 48 from line 44		<b>49</b>	
<b>50</b>	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"> <li>• \$206,100 or less, multiply line 49 by 26% (0.26).</li> <li>• Over \$206,100, multiply line 49 by 28% (0.28) and subtract \$4,122 from the result</li> </ul>		<b>50</b>	
<b>51</b>	Alternative minimum foreign tax credit (see instructions)		<b>51</b>	
<b>52</b>	Tentative minimum tax. Subtract line 51 from line 50		<b>52</b>	
<b>53</b>	Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a)		<b>53</b>	
<b>54</b>	<b>Alternative minimum tax.</b> Subtract line 53 from line 52. If zero or less, enter -0-. Enter here and on Form 1041, Schedule G, line 1c		<b>54</b>	

**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.

<b>55</b>	Enter the amount from line 49		<b>55</b>	
<b>56</b>	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)	<b>56</b>		
<b>57</b>	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-	<b>57</b>		
<b>58</b>	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 <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>58</b>		
<b>59</b>	Enter the <b>smaller</b> of line 55 or line 58		<b>59</b>	
<b>60</b>	Subtract line 59 from line 55		<b>60</b>	
<b>61</b>	If line 60 is \$206,100 or less, multiply line 60 by 26% (0.26). Otherwise, multiply line 60 by 28% (0.28) and subtract \$4,122 from the result		<b>61</b>	
<b>62</b>	Maximum amount subject to the 0% rate	<b>62</b>		\$2,800
<b>63</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 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-	<b>63</b>		
<b>64</b>	Subtract line 63 from line 62. If zero or less, enter -0-	<b>64</b>		
<b>65</b>	Enter the <b>smaller</b> of line 55 or line 56	<b>65</b>		
<b>66</b>	Enter the <b>smaller</b> of line 64 or line 65. This amount is taxed at 0%	<b>66</b>		
<b>67</b>	Subtract line 66 from line 65	<b>67</b>		

**Part IV** Line 50 Computation Using Maximum Capital Gains Rates *(continued)*

<b>68</b>	Maximum amount subject to rates below 20%	<b>68</b>	\$ 13,700	
<b>69</b>	Enter the amount from line 64	<b>69</b>		
<b>70</b>	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-	<b>70</b>		
<b>71</b>	Add line 69 and line 70	<b>71</b>		
<b>72</b>	Subtract line 71 from line 68. If zero or less, enter -0-	<b>72</b>		
<b>73</b>	Enter the <b>smaller</b> of line 67 or line 72	<b>73</b>		
<b>74</b>	Multiply line 73 by 15% (0.15)			<b>74</b>
<b>75</b>	Add lines 66 and 73	<b>75</b>		
<b>If lines 75 and 55 are the same, skip lines 76 through 80 and go to line 81. Otherwise, go to line 76.</b>				
<b>76</b>	Subtract line 75 from line 65	<b>76</b>		
<b>77</b>	Multiply line 76 by 20% (0.20)			<b>77</b>
<b>If line 57 is zero or blank, skip lines 78 through 80 and go to line 81. Otherwise, go to line 78.</b>				
<b>78</b>	Add lines 60, 75, and 76	<b>78</b>		
<b>79</b>	Subtract line 78 from line 55	<b>79</b>		
<b>80</b>	Multiply line 79 by 25% (0.25)			<b>80</b>
<b>81</b>	Add lines 61, 74, 77, and 80			<b>81</b>
<b>82</b>	If line 55 is \$206,100 or less, multiply line 55 by 26% (0.26). Otherwise, multiply line 55 by 28% (0.28) and subtract \$4,122 from the result			<b>82</b>
<b>83</b>	Enter the <b>smaller</b> of line 81 or line 82 here and on line 50			<b>83</b>

**SCHEDULE C  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

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

Go to [www.irs.gov/ScheduleC](http://www.irs.gov/ScheduleC) for instructions and the latest information.  
Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships must generally file Form 1065.

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **09**

Name of proprietor		Social security number (SSN)
<b>A</b> Principal business or profession, including product or service (see instructions)	<b>B</b> Enter code from instructions	
<b>C</b> Business name. If no separate business name, leave blank.	<b>D</b> Employer ID number (EIN) (see instr.)	
<b>E</b> Business address (including suite or room no.) City, town or post office, state, and ZIP code		
<b>F</b> Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify)		
<b>G</b> Did you "materially participate" in the operation of this business during 2022? If "No," see instructions for limit on losses <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>H</b> If you started or acquired this business during 2022, check here <input type="checkbox"/>		
<b>I</b> Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>J</b> If "Yes," did you or will you file required Form(s) 1099? <input type="checkbox"/> Yes <input type="checkbox"/> 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>
<b>2</b> Returns and allowances	<b>2</b>
<b>3</b> Subtract line 2 from line 1	<b>3</b>
<b>4</b> Cost of goods sold (from line 42)	<b>4</b>
<b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3	<b>5</b>
<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>

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

<b>8</b> Advertising	<b>8</b>	<b>18</b> Office expense (see instructions)	<b>18</b>
<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>11</b> Contract labor (see instructions)	<b>11</b>	<b>a</b> Vehicles, machinery, and equipment	<b>20a</b>
<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>
<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>
<b>16</b> Interest (see instructions):		<b>24</b> Travel and meals:	
<b>a</b> Mortgage (paid to banks, etc.)	<b>16a</b>	<b>a</b> Travel	<b>24a</b>
<b>b</b> Other	<b>16b</b>	<b>b</b> Deductible meals (see instructions)	<b>24b</b>
<b>17</b> Legal and professional services	<b>17</b>	<b>25</b> Utilities	<b>25</b>
<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a	<b>28</b>	<b>26</b> Wages (less employment credits)	<b>26</b>
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7	<b>29</b>	<b>27a</b> Other expenses (from line 48)	<b>27a</b>
<b>30</b> Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. <b>Simplified method filers only:</b> 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	<b>30</b>	<b>27b</b> <b>Reserved for future use</b>	<b>27b</b>
<b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	<b>31</b>		
<b>32</b> 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 <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.		<b>32a</b> <input type="checkbox"/> All investment is at risk.	
		<b>32b</b> <input type="checkbox"/> Some investment is not at risk.	

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

33 Method(s) used to value closing inventory:    a  Cost    b  Lower of cost or market    c  Other (attach explanation)

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

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . . . .	35
36 Purchases less cost of items withdrawn for personal use . . . . .	36
37 Cost of labor. Do not include any amounts paid to yourself . . . . .	37
38 Materials and supplies . . . . .	38
39 Other costs . . . . .	39
40 Add lines 35 through 39 . . . . .	40
41 Inventory at end of year . . . . .	41
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4 . . . . .	42

**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.

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 2022, 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

**Part V** Other Expenses. List below business expenses not included on lines 8-26 or line 30.

48 Total other expenses. Enter here and on line 27a . . . . .	48



**SCHEDULE C  
(Form 1040)**

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

OMB No. 1545-0074

**2022**

Attachment  
Sequence No. **09**

Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/ScheduleC](http://www.irs.gov/ScheduleC) for instructions and the latest information.  
Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships must generally file Form 1065.

Name of proprietor <b>BLACK AND ORANGE TRUST</b>		Social security number (SSN)
<b>A</b> Principal business or profession, including product or service (see instructions)	<b>B</b> Enter code from instructions 3   3   2   0   0   0	
<b>C</b> Business name. If no separate business name, leave blank.	<b>D</b> Employer ID number (EIN) (see instr.)	
<b>E</b> Business address (including suite or room no.) <b>500 TEST DRIVE</b> City, town or post office, state, and ZIP code <b>OMAHA, NE 68701</b>		
<b>F</b> Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify)		
<b>G</b> Did you "materially participate" in the operation of this business during 2022? If "No," see instructions for limit on losses		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>H</b> If you started or acquired this business during 2022, check here		<input type="checkbox"/>
<b>I</b> Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>J</b> If "Yes," did you or will you file required Form(s) 1099?		<input type="checkbox"/> Yes <input type="checkbox"/> 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>	249,832
<b>2</b>	Returns and allowances	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1	<b>3</b>	249,832
<b>4</b>	Cost of goods sold (from line 42)	<b>4</b>	148,350
<b>5</b>	<b>Gross profit.</b> Subtract line 4 from line 3	<b>5</b>	101,482
<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>	

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

<b>8</b>	Advertising	<b>8</b>	1,000	<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>20</b>	
<b>11</b>	Contract labor (see instructions)	<b>11</b>		<b>20a</b>	a Vehicles, machinery, and equipment	<b>20a</b>	
<b>12</b>	Depletion	<b>12</b>		<b>20b</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>	
<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>	1,425
<b>15</b>	Insurance (other than health)	<b>15</b>		<b>23</b>	Taxes and licenses	<b>23</b>	
<b>16</b>	Interest (see instructions):			<b>24</b>	Travel and meals:	<b>24</b>	
<b>a</b>	Mortgage (paid to banks, etc.)	<b>16a</b>		<b>24a</b>	a Travel	<b>24a</b>	
<b>b</b>	Other	<b>16b</b>		<b>24b</b>	b Deductible meals (see instructions)	<b>24b</b>	
<b>17</b>	Legal and professional services	<b>17</b>	425	<b>25</b>	Utilities	<b>25</b>	780
<b>18</b>				<b>26</b>	Wages (less employment credits)	<b>26</b>	
<b>19</b>				<b>27a</b>	Other expenses (from line 48)	<b>27a</b>	
<b>20</b>				<b>27b</b>	<b>Reserved for future use</b>	<b>27b</b>	
<b>28</b>	<b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a	<b>28</b>		<b>28</b>		<b>28</b>	
<b>29</b>	Tentative profit or (loss). Subtract line 28 from line 7	<b>29</b>		<b>29</b>		<b>29</b>	
<b>30</b>	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. <b>Simplified method filers only:</b> 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	<b>30</b>		<b>30</b>		<b>30</b>	0
<b>31</b>	<b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	<b>31</b>		<b>31</b>		<b>31</b>	
<b>32</b>	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 <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.			<b>32a</b>	<input type="checkbox"/> All investment is at risk.	<b>32b</b>	<input type="checkbox"/> Some investment is not at risk.

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

<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 type="checkbox"/> No
<b>35</b>	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	<b>35</b>	31,938
<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>	37,150
<b>38</b>	Materials and supplies	<b>38</b>	85,000
<b>39</b>	Other costs	<b>39</b>	
<b>40</b>	Add lines 35 through 39	<b>40</b>	154,088
<b>41</b>	Inventory at end of year	<b>41</b>	5,738
<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>	148,350

**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.

- 43** When did you place your vehicle in service for business purposes? (month/day/year) 01 / 01 / 2022
- 44** Of the total number of miles you drove your vehicle during 2022, enter the number of miles you used your vehicle for:
- a** Business 35,000     **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

**Part V** Other Expenses. List below business expenses not included on lines 8–26 or line 30.

<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

**Profit or Loss From Farming**

Attach to Form 1040, Form 1040-SR, Form 1040-NR, Form 1041, or Form 1065.  
Go to [www.irs.gov/ScheduleF](http://www.irs.gov/ScheduleF) for instructions and the latest information.

OMB No. 1545-0074

**2022**  
Attachment  
Sequence No. **14**

Name of proprietor \_\_\_\_\_ Social security number (SSN) \_\_\_\_\_

**A** Principal crop or activity \_\_\_\_\_ **B** Enter code from Part IV \_\_\_\_\_ **C** Accounting method:  Cash  Accrual \_\_\_\_\_ **D** Employer ID number (EIN) (see instr.) \_\_\_\_\_

**E** Did you "materially participate" in the operation of this business during 2022? If "No," see instructions for limit on passive losses  Yes  No

**F** Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions  Yes  No

**G** If "Yes," did you or will you file required Form(s) 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 purchased livestock and other resale items (see instructions)	<b>1a</b>		
<b>b</b> Cost or other basis of purchased 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>5c</b> Taxable amount	<b>5c</b>
<b>b</b> CCC loans forfeited	<b>5b</b>		
<b>6</b> Crop insurance proceeds and federal crop disaster payments (see instructions):			
<b>a</b> Amount received in 2022	<b>6a</b>	<b>6b</b> Taxable amount	<b>6b</b>
<b>c</b> If election to defer to 2023 is attached, check here <input type="checkbox"/>		<b>6d</b> Amount deferred from 2021	<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>

**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>	<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>
<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>
<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>	<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>
<b>18</b> Freight and trucking	<b>18</b>	<b>29</b> Taxes	<b>29</b>
<b>19</b> Gasoline, fuel, and oil	<b>19</b>	<b>30</b> Utilities	<b>30</b>
<b>20</b> Insurance (other than health)	<b>20</b>	<b>31</b> Veterinary, breeding, and medicine	<b>31</b>
<b>21</b> Interest (see instructions):		<b>32</b> Other expenses (specify):	
<b>a</b> Mortgage (paid to banks, etc.)	<b>21a</b>	<b>a</b> _____	<b>32a</b>
<b>b</b> Other	<b>21b</b>	<b>b</b> _____	<b>32b</b>
<b>22</b> Labor hired (less employment credits)	<b>22</b>	<b>c</b> _____	<b>32c</b>
		<b>d</b> _____	<b>32d</b>
		<b>e</b> _____	<b>32e</b>
		<b>f</b> _____	<b>32f</b>

**33** **Total expenses.** Add lines 10 through 32f. If line 32f is negative, see instructions

**34** **Net farm profit or (loss).** Subtract line 33 from line 9

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

**35** Reserved for future use.

**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.

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

<b>37</b>	Sales of livestock, produce, grains, and other products (see instructions)		<b>37</b>
<b>38a</b>	Cooperative distributions (Form(s) 1099-PATR)	<b>38a</b>	<b>38b</b> Taxable amount
<b>39a</b>	Agricultural program payments	<b>39a</b>	<b>39b</b> Taxable amount
<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>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>
<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>
<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>		<b>46</b>	
<b>47</b>		<b>47</b>	
<b>48</b>		<b>48</b>	
<b>49</b>	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*		<b>49</b>
<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 services if your principal source of income is from providing such services. Instead, see instructions for Schedule C (Form 1040).
- Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead, see instructions for Schedule C (Form 1040).
- Income from managing a farm for a fee or on a contract basis. Instead, see instructions for Schedule C (Form 1040).
- Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead, see instructions for 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)
- 113110 Timber tract operations
- 113210 Forest nurseries and gathering of forest products
- 113310 Logging

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 2022, or fiscal year beginning \_\_\_\_\_, 2022, and ending \_\_\_\_\_, 20\_\_\_\_\_  
File electronically with the estate's or trust's return. Do not file paper copies.  
Go to [www.irs.gov/Form8453FE](http://www.irs.gov/Form8453FE) for the latest information.

**2022**

Name of estate or trust \_\_\_\_\_ Employer identification number \_\_\_\_\_

Name and title of fiduciary \_\_\_\_\_

**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 2022 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 acknowledgment 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** \_\_\_\_\_ Date \_\_\_\_\_  
Signature of fiduciary or officer representing fiduciary

**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.

<b>ERO's Use Only</b>	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.

<b>Paid Preparer Use Only</b>	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)

2022

Department of the Treasury Internal Revenue Service

For calendar year 2022, 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
B Estate's or trust's name
C Fiduciary's name, address, city, state, and ZIP code
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
G Beneficiary's name, address, city, state, and ZIP code
H [ ] Domestic beneficiary [ ] Foreign beneficiary

Table with 4 columns: Line number, Description, Line number, Description. Rows include: 1 Interest income, 2a Ordinary dividends, 2b Qualified dividends, 3 Net short-term capital gain, 4a Net long-term capital gain, 4b 28% rate gain, 4c Unrecaptured section 1250 gain, 5 Other portfolio and nonbusiness income, 6 Ordinary business income, 7 Net rental real estate income, 8 Other rental income, 9 Directly apportioned deductions, 10 Estate tax deduction, 11 Final year deductions, 12 Alternative minimum tax adjustment, 13 Credits and credit recapture, 14 Other information.

\*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

**2022**

For calendar year 2022, 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  
00-4000002

**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  
452-00-4322

**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 OMB No. 1545-0092

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

<b>1</b>	Interest income	<b>11</b>	Final year deductions
	12,500		
<b>2a</b>	Ordinary dividends		
<b>2b</b>	Qualified dividends		
<b>3</b>	Net short-term capital gain		
<b>4a</b>	Net long-term capital gain		
<b>4b</b>	28% rate gain	<b>12</b>	Alternative minimum tax adjustment
<b>4c</b>	Unrecaptured section 1250 gain		
<b>5</b>	Other portfolio and nonbusiness income		
<b>6</b>	Ordinary business income		
	52,311		
<b>7</b>	Net rental real estate income	<b>13</b>	Credits and credit recapture
<b>8</b>	Other rental income		
<b>9</b>	Directly apportioned deductions		
		<b>14</b>	Other information
<b>10</b>	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.

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