

September 26, 2019

Tax Year 2019
1041 MeF ATS Scenario 5
Cheryl Green Trust
00-4000085

Return Summary

1041 Grantor Trust

Calendar Year Filer

Form 8453-FE

Forms Included in Scenario 5

Form 1041

Grantor Type Trust Income and Deduction Statement

Taxpayer Name, Address and TIN

Cheryl Green Trust

Ellen White, Fiduciary

1500 Test Run

Eugene, OR 97401

00-4000085

Grantor Name, Address and EIN

Blue Jones

17707 Strawberry Lane

Mandarin, OR 97401

00-4000077

Grantor Type Trust Income and Deduction Statement

Taxable Income Type	Amount	Description
Any Type of Taxable Income	5000	Any Description
Deductions or Credit Type	Amount	Description
Any Type of Deduction or Credit	3000	Any Description

Signature Information

Form 8453-FE – Binary Attachment

Form

1041

Department of the Treasury—Internal Revenue Service
U.S. Income Tax Return for Estates and Trusts
Go to www.irs.gov/Form1041 for instructions and the latest information.

2019

OMB No. 1545-0092

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) 1
C Employer identification number 00-400085
D Date entity created
E Nonexempt charitable and split-interest trusts, check applicable box(es). See instructions.
F Check applicable boxes: Initial return, Final return, Amended return, Change in trust's name, Change in fiduciary, Change in fiduciary's name, Change in fiduciary's address.
G Check here if the estate or filing trust made a section 645 election. Trust TIN

Table with 30 rows and 3 columns. Rows include Income (1-9), Deductions (10-22), and Tax and Payments (23-30). Includes a large watermark 'INTERNAL USE ONLY DRAFT AS OF June 4, 2019'.

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, Print/Type preparer's name, Preparer's signature, Date, Check if self-employed, PTIN, Firm's name, Firm's EIN, Firm's address, Phone no.

Schedule A Charitable Deduction. Don't complete for a simple trust or a pooled income fund.		
1	Amounts paid or permanently set aside for charitable purposes from gross income. See instructions	1
2	Tax-exempt income allocable to charitable contributions. See instructions	2
3	Subtract line 2 from line 1	3
4	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes	4
5	Add lines 3 and 4	5
6	Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable purposes. See instructions	6
7	Charitable deduction. Subtract line 6 from line 5. Enter here and on page 1, line 13	7

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

Schedule G Tax Computation and Payments (see instructions)

Part I – Tax Computation

1	Tax:		
a	Tax on taxable income. See instructions	1a	
b	Tax on lump-sum distributions. Attach Form 4972	1b	
c	Alternative minimum tax (from Schedule I (Form 1041), line 54)	1c	
d	Total. Add lines 1a through 1c		1d
2a	Foreign tax credit. Attach Form 1116	2a	
b	General business credit. Attach Form 3800	2b	
c	Credit for prior year minimum tax. Attach Form 8801	2c	
d	Bond credits. Attach Form 8912	2d	
e	Total credits. Add lines 2a through 2d		2e
3	Subtract line 2e from line 1d. If zero or less, enter -0-		3
4	Tax on the ESBT portion of the trust (from ESBT Tax Worksheet, line 17). See instructions		4
5	Net investment income tax from Form 8960, line 21		5
6	Recapture taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611		6
7	Household employment taxes. Attach Schedule H (Form 1040 or 1040-SR)		7
8	Other taxes and amounts due		8
9	Total tax. Add lines 3 through 8. Enter here and on page 1, line 24		9

Part II – Payments

10	2019 Estimated tax payments and amount applied from 2018 return	10
11	Estimated tax payments allocated to beneficiaries (from Form 1041-T)	11
12	Subtract line 11 from line 10	12
13	Tax paid with Form 7004. See instructions	13
14	Federal income tax withheld. If any is from Form(s) 1099, check here <input type="checkbox"/>	14
15	2019 net 965 tax liability from Form 965-A, Part I, column (f), line 3	15
16	Other payments: a Form 2439; b Form 4136; Total	16c
17	Total payments. Add lines 12 through 15 and 16c. Enter here and on page 1, line 26	17

Other Information

		Yes	No
1	Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses. Enter the amount of tax-exempt interest income and exempt-interest dividends ► \$ _____		
2	Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any individual by reason of a contract assignment or similar arrangement?		
3	At any time during calendar year 2019, did the estate or trust have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country ► _____		
4	During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the estate or trust may have to file Form 3520. See instructions		
5	Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see the instructions for the required attachment		
6	If this is an estate or a complex trust making the section 663(b) election, check here. See instructions . . . ► <input type="checkbox"/>		
7	To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here. See instructions . . . ► <input type="checkbox"/>		
8	If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the estate, and check here ► <input type="checkbox"/>		
9	Are any present or future trust beneficiaries skip persons? See instructions		
10	Was the trust a specified domestic entity required to file Form 8938 for the tax year (see the Instructions for Form 8938)?		
11a	Did the estate or trust distribute S corporation stock for which it made a section 965(i) election?		
b	If "Yes," did each beneficiary enter into an agreement to be liable for the net tax liability? See instructions		
12	Did the estate or trust make a section 965(i) election for S corporation stock held on the last day of the taxable year? See instructions		
13	ESBTs only. Does the ESBT have a nonresident alien grantor? If "Yes," see instructions		
14	ESBTs only. Did the S portion of the trust claim a qualified business income deduction? If "Yes," see instructions		

DRAFT AS OF
June 4, 2019