FIDUCIARY INCOME
TAX RETURNS --
FORM 1041
WORKSHOP
Table of Contents

Basics of Estates and Trusts................................. 1
Income Taxation of Estates and Trusts............. 2
Income of Estates and Trusts............................... 3
Deductions of Estates and Trusts ..................... 4
Distributable Net Income (DNI) and Income-Distribution Deduction ......................... 5
Taxation of Beneficiaries ................................. 6
Comprehensive Estate Example ......................... 7

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Revised April 2013
Basics of Estates and Trusts

Learning objectives 1

I. Fiduciary returns -- Form 1041 1
   A. Controlling instrument(s) and state law 1
      1. Read and evaluate 1
      2. Allocation of receipts and expenditure 1
   B. Reporting income -- Estates 4
      A. Estate basics 4
         1. Personal-property income reported by the estate 4
         2. Personal-property income reported by beneficiary 5
         3. Real-property income and expenses -- Reported by estate or beneficiaries? 6
      B. Income allocation in year of death between decedent's final Form 1040 and the estate's Form 1041 7
         1. In general 7
         2. Summary of rules 7

III. Trusts 13
   A. Trust basics 13
      1. Definitions 13
      2. Personal and real property income represented by trusts 13
      3. Simple versus complex trusts 14
   B. Grantor trusts: revocable and irrevocable 15
      1. In general 15
      2. Grantor trust reporting requirements 15
      3. Grantor trust alternative reporting requirements to filing Form 1041 17
      4. Grantor trust -- Death of grantor 17
   C. Revocable living trusts 18
      1. Definitions 18
      2. Revocable trusts -- Benefits 18
      3. Revocable trusts -- Tax disadvantages after death of grantor 19
      4. Merging the revocable trust into the estate 24
      5. Making the §645 election 24

IV. Pooled income fund 34
   A. In general 34
      1. Defined 34
      2. Statutory requirements 34
   B. Specific provisions 35
      1. Remainder interest 35
      2. Income interest 35
      3. Commingling of property 35
      4. Prohibition against tax-exempt securities 35
      5. Maintenance of the fund 35
      6. Prohibition against donor or beneficiary serving as trustee 35
      7. Rate of return 35
      8. Allocation of income 36
      9. Taxable year 37
   C. Income taxation of the pooled income fund 37
      1. Complex trust 37
      2. Income tax 37
   D. Planning considerations 37
      1. Advantages 37
      2. Disadvantages 37
   E. Filings 38
      1. Funds 38
      2. Donor 38

V. Miscellaneous 38
   A. Community-property basics 38
      1. What is community property? 38
<table>
<thead>
<tr>
<th></th>
<th>Title</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>Community-property states</td>
<td>39</td>
</tr>
<tr>
<td>3</td>
<td>Included value of community property</td>
<td>39</td>
</tr>
<tr>
<td>4</td>
<td>Identifying community property</td>
<td>39</td>
</tr>
<tr>
<td>5</td>
<td>Basis -- Community property at death of one spouse</td>
<td>39</td>
</tr>
<tr>
<td>6</td>
<td>Tracing issues</td>
<td>39</td>
</tr>
<tr>
<td>7</td>
<td>Commingling property</td>
<td>40</td>
</tr>
<tr>
<td>8</td>
<td>Use of marital agreements</td>
<td>40</td>
</tr>
<tr>
<td>9</td>
<td>Community-property income reported by estates</td>
<td>40</td>
</tr>
</tbody>
</table>
Income Taxation of Estates and Trusts

Learning objectives

I. Introduction to Subchapter J -- The overall view
   A. Background
      1. Purpose
      2. Entity
      3. Distribution deduction
      4. Undistributed taxable income
   B. Form 1041 complexity
      1. Level of difficulty
      2. Tax-preparation software
      3. IRS audits of Form 1041
      4. Trusts -- Domestic or foreign?

II. Filing requirements
   A. In general
      1. When Form 1041 must be filed for trusts and estates
      2. Nonresident alien withholding
      3. Form 1040NR
      4. Filing location
      5. Estate and trust income-tax rates
      6. Form 1041-V
   B. Time of filing
      1. Tax year and due dates
      2. Extensions of time to file for estates and trusts
   C. Miscellaneous
      1. Obtaining a taxpayer identification number (TIN)
      2. IRS notification of fiduciary relationship
      3. E-filing
   D. General aspects of Form 1041
      1. Year of form
      2. Exemptions -- Form 1041, Line 20
      3. Standard deduction
      4. Accounting method
      5. Transactions between related taxpayers
   E. Separate returns for each trust
      1. In general
      2. Aggregation of trusts
      3. Nonaggregation of trusts
   F. Estimated income-tax payments
      1. Form 1041-ES
      2. Allocating estimated tax payments to beneficiaries
      3. Form 1041, pages 1 and 2 -- General information
   G. Taxes and credits
      1. In general
      2. Alternative minimum tax
      3. Domestic employee employment taxes ("nanny tax")
      4. Credits
   H. Miscellaneous
      1. Request for prompt assessment
      2. Interest and penalties


2-i
Income of Estates and Trusts

Learning objectives  
I. Portfolio income  
   A. Interest and dividend income -- Lines 1 and 2a, and 2b Form 1041  
      1. In general  
      2. Income in the year of death not reported on the final Form 1040  
      3. Tax-exempt interest  
      4. Allocation of administrative expenses  
      5. Nominee  
      6. Incorrect information returns  
   B. Capital gain or (loss) -- Line 4, Form 1041  
      1. Where to report capital gain or loss of an estate or trust  
      2. Tax rates on capital gains -- Estates and trusts  
      3. Capital-gain treatment  
      4. Capital-loss treatment  
II. Miscellaneous income  
   A. Other portfolio income: Rents, royalties, partnerships, S corporations, other estates and trusts, etc. -- Line 5, Form 1041  
      1. In general  
      2. Nonbusiness income  
      3. Rental and royalty income  
      4. Real estate professionals  
      5. Passive activities  
      6. Reporting passive-activity information to a beneficiary  
      7. Pass-through income from other estates and trusts  
      8. Partnership or S corporation interests -- Fiscal years  
      9. Partnership self-employment income  
      10. Partnership inside-basis adjustment (§§754 and 732(d))  
      11. Partnership interests -- Stub period to date of death  
      12. Decedent’s S corporation interest -- Calendar year  
      13. Pass-through income without equal cash distribution  
      14. S corporation recent developments specifically involving estates and trusts  
      15. Fiduciary accounting income and “phantom” taxable income  
      16. QSST -- Qualified Subchapter S trusts  
   B. Other income -- Line 8, Form 1041  
      1. In general  
      2. Examples  
      3. Income in respect of a decedent (IRD) basics  
III. Active income  
   A. Business and farm income -- Lines 3 and 6, Form 1041  
      1. In general  
      2. Sole proprietorship  
      3. Computing net income  
      4. Where reported  
      5. Self-employment tax  
      6. Operation of business by a trust  
      7. Net operating losses  
   B. Ordinary gain or (loss) -- Line 7, Form 1041  
      1. Form 4797  
      2. Interest in a pass-through entity
# Deductions of Estates and Trusts

## Learning objectives

1. **In general**
   - **A. Estate and trust deductions -- Introduction**
     1. General principles
     2. Expenses
     3. Apportioned deductions and credits
     4. Deductions in respect of a decedent (DRD) (§691(b))
   - **B. Estate election to claim administrative expenses as fiduciary income-tax deductions**
     1. In general
     2. Election
     3. Excess deductions on termination

## Specific line items

1. **A. Interest -- Line 10**
   1. In general
   2. Investment-interest expense
   3. Qualified residence interest
   4. Interest on deferred estate-tax payments [Revenue Ruling 92-10]
   5. Personal interest expense -- Nondeductible

2. **B. Taxes -- Line 11**
   1. In general
   2. Taxes deductible for estate-tax or income-tax purposes
   3. Taxes accrued at death
   4. Taxes not deductible for income-tax purposes

3. **C. Fiduciary fees -- Line 12**
   1. In general
   2. Fiduciary fees and self-employment tax

4. **D. Charitable deductions -- Line 13**
   1. In general
   2. Deductions allowed
   3. Charitable deduction “pull-back” election
   4. Trust accumulation of charitable amounts -- Form 1041-A
   5. Compliance
   6. Substantiation

5. **E. Attorney, accountant, and return-preparer fees -- Line 14**

6. **F. Other deductions not subject to the two-percent floor -- Line 15a**

7. **G. Miscellaneous itemized deductions subject to the two-percent floor -- Line 15b**

8. **H. Income-distribution deduction -- Line 18**

9. **I. Estate-tax deduction -- Line 19**

3. Timing

J. Expenses related to tax-exempt income
   1. In general
   2. Permissible allocation method

K. Depreciation, depletion, and amortization
   1. Decedent’s depreciation, depletion, and amortization in the year of death
   2. Depreciation -- Qualified joint interest property by surviving spouse
   3. Depreciation apportionment between estate or trust and beneficiaries
   4. Depreciation methods
   5. Section 179 expense election
   6. Depreciation recapture
   7. MACRS deduction in short tax year
   8. MACRS deduction for a short year
Distributable Net Income (DNI) and Income-Distribution Deduction

Learning objectives

I. Distributable net income (DNI)
   A. Basics of income-distribution deduction and DNI
      1. Income-distribution deduction
      2. Distributable net income
      3. Relation between distribution and DNI
      4. Exceptions
      5. Taxation of beneficiaries
      6. Timing of inclusion of DNI by beneficiary
      7. Allocation of DNI between entity and beneficiaries
      8. Character of included DNI
   B. DNI and entity losses
      1. In general
      2. Retained losses
   C. Fiduciary accounting basics
      1. Effect of governing instrument
      2. Fiduciary income to income beneficiary
      3. General cash accounting
      4. Disclosure of fiduciary accounting income
      5. Principal and Income Act
      6. Classification of receipts and expenditures
      7. Basic summary of components of fiduciary accounting income and principal under RUPIA
      8. Allocation of income during estate administration
      9. Power to adjust
      10. Definition of income for estates and trusts
   D. Capital transactions and DNI
      1. Capital gains and DNI
      2. Taxing capital gains to beneficiaries
      3. Service’s position
      4. Capital losses and DNI
      5. Power to adjust/unitrust definitions of income
   E. Marital claims
      1. Spousal allowances
      2. Alimony
      3. Marital trusts
   F. Net investment income tax
      1. Additional "Medicare" tax on unearned income
      2. Application to estates and trusts

II. Income-distribution deduction
   A. Schedule B -- Income-distribution deduction
      1. Amount
      2. Purpose
      3. Schedule to complete
      4. Approaches
   B. Schedule B -- Line-by-line explanation
      1. Line 1 -- Adjusted total income (from Line 17, page 1, Form 1041)
      2. Line 2 -- Adjusted tax-exempt interest (i.e., net tax-exempt income)
      3. Lines 3 through 6 -- Capital-gains adjustments
      4. Line 7 -- Distributable net income (DNI)
      5. Line 8 -- Fiduciary accounting income for the tax year
      6. Line 9 -- Income required to be distributed currently
      7. Line 10 -- Other amounts paid, credited, or otherwise required to be distributed
      8. Line 11 -- Total distributions
      9. Line 12 -- Amount of net tax-exempt income included on Line 11
10. Lines 13 and 14 -- Tentative income-distribution deduction
11. Line 15 -- Income-distribution deduction

C. Two-tier distribution structure -- Estates and complex trusts
1. Required periodic payments
2. Relation to fiduciary accounting income
3. First-tier distributions
4. First-tier distributions in excess of DNI
5. First-tier distributions not in excess of DNI
6. Complex trusts and estates
7. Charitable contributions
8. Allocation of DNI to classes of income
9. Other deductions

D. Schedule J
1. Reporting
2. Calculation
# Taxation of Beneficiaries

## Learning objectives

### I. Termination of estates and trusts

1. **Termination of an estate or trust**
   - Trust termination
   - Estate termination
   - IRS position
   - Planning for termination
   - Taxation of estate or trust

### II. Special rules

1. **Election of the 65-day rule (§663(b))**
   - In general
   - Limitations
   - Simple trusts

2. **Separate-shares rule**
   - In general
   - Language of the will or trust
   - Physical segregation of assets

### III. Allocations to beneficiaries

1. **Allocation of deductions to classes of income -- Going from page 1 of Form 1041 to Schedule K-1**
   - In general
   - Direct expenses
   - Losses

2. **Gains or losses on transfers of property to beneficiaries**
   - In general
   - Recognition of gain/loss on property distributions -- Mandatory
   - Recognition of gain on property distributions -- Elective §643(e)(3)
   - Nonrecognition of loss

3. **Allocation of net income to beneficiaries**
   - Allocation of classes among beneficiaries
   - Amounts within each class
   - DNI limitation

### IV. Reporting and tax compliance

1. **Schedule K-1 (Form 1041) -- Beneficiary’s share of income, deductions, credits, etc.**
   - In general

2. **Schedule K-1 -- Line-by-line explanation**
   - Lines 1, 2a, and 2b -- Taxable interest and dividends
   - Lines 3, 4a, 4b, 4c, 12C, and 12D -- Net long-term capital gain
   - Line 5 -- Annuities, royalties, and other nonpassive income
   - Line 6, 7, and 8 -- Trade or business, rental real estate, and other rental income
   - Lines 9A, 9B, and 9C -- Depreciation, depletion, and amortization
   - Line 10 -- Estate-tax deduction
   - Lines 11A, 11B, 11C, 11D, and 11E -- Deductions in the final year of a trust or decedent’s estate
   - Lines 12A, 12B, 12C, 12D, 12E, and 12F -- Adjustments for minimum tax
   - Lines 12G, 12H, 12I, and 12J -- Adjustments and tax-preference items
   - Lines 13A through 13P -- Credits
   - Line 13U -- Recapture of credits
   - Lines 14A through 14H -- Other information

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