

# Allocation of Estimated Tax Payments to Beneficiaries

Department of the Treasury  
Internal Revenue Service

For calendar year 1996 or fiscal year beginning \_\_\_\_\_, 1996, and ending \_\_\_\_\_, 19

# 1996

Name of trust (or decedent's estate)		Employer identification number .....
<b>Fill In Fiduciary's Name and Address Only If You Are Filing This Form Separately and Not With Form 1041.</b>	Name and title of fiduciary	Telephone number (optional) (      )
	Number, street, and room or suite no. (If a P.O. box, see instructions.)	
	City, state, and ZIP code	If you are filing this form for the final year of the estate or trust, check this box. <input type="checkbox"/>

**1** Total amount of estimated taxes to be allocated to beneficiaries. Enter here and on Form 1041, line 24b ► \$ \_\_\_\_\_

**2** Allocation to beneficiaries:

(a) No.	(b) Beneficiary's name and address	(c) Beneficiary's identifying number	(d) Amount of estimated tax payment allocated to beneficiary	(e) Proration percentage
1	.....	.....		%
2	.....	.....		%
3	.....	.....		%
4	.....	.....		%
5	.....	.....		%
6	.....	.....		%
7	.....	.....		%
8	.....	.....		%
9	.....	.....		%
10	.....	.....		%
<b>3</b>	Total from additional sheet(s) . . . . .	<b>3</b>		
<b>4</b>	Total amounts allocated. (Must equal line 1, above.) . . . . .	<b>4</b>		

<b>Sign Here Only If You Are Filing This Form Separately and Not With Form 1041.</b>	Under penalties of perjury, I declare that I have examined this allocation, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.  _____ Signature of fiduciary or officer representing fiduciary
	_____ Date

Section references are to the Internal Revenue Code.

## Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure the correct amount of allocated tax payments.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their

contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

- Recordkeeping** . . . . . 20 min.
- Learning about the law or the form** . . . . . 4 min.
- Preparing the form** . . . . . 21 min.
- Copying, assembling, and sending the form to the IRS** . . . . . 17 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send the form to this address. Instead, see **Where To File** below.

## General Instructions

### Purpose of Form

A trust or, for its final tax year, a decedent's estate may elect under section 643(g) to have any part of its estimated tax payments treated as made by a beneficiary or beneficiaries. The fiduciary files Form 1041-T to make the election. Once made, the election is irrevocable.

### How To File

Attach Form 1041-T to Form 1041 ONLY if you are making the election with **Form 1041**, U.S. Income Tax Return for Estates and Trusts. Otherwise, file Form 1041-T separately.

### When To File

For the election to be valid, a trust or decedent's estate must file Form 1041-T by the 65th day after the close of the tax year as shown at the top of the form. If the due date falls on a Saturday, Sunday, or legal holiday, file on the next business day. For a calendar year trust, that date is March 6, 1997.

### Period Covered

File the 1996 form for calendar year 1996 and fiscal years beginning in 1996 and ending in 1997. If the form is for a fiscal year or a short tax year, fill in the tax year space at the top of the form.

### Where To File

If you are located in	Please mail to the following Internal Revenue Service Center
New Jersey, New York (New York City, and counties of Nassau, Rockland, Suffolk, and Westchester)	Holtsville, NY 00501
Connecticut, Maine, Massachusetts, New Hampshire, New York (all other counties), Rhode Island, Vermont	Andover, MA 05501
Florida, Georgia, South Carolina	Atlanta, GA 39901
Indiana, Kentucky, Michigan, Ohio, West Virginia	Cincinnati, OH 45999
Kansas, New Mexico, Oklahoma, Texas	Austin, TX 73301
Alaska, Arizona, California (counties of Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba), Colorado, Idaho, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Ogden, UT 84201

California (all other counties), Hawaii	Fresno, CA 93888
Illinois, Iowa, Minnesota, Missouri, Wisconsin	Kansas City, MO 64999
Alabama, Arkansas, Louisiana, Mississippi, North Carolina, Tennessee	Memphis, TN 37501
Delaware, District of Columbia, Maryland, Pennsylvania, Virginia, any U.S. possession, or foreign country	Philadelphia, PA 19255

## Specific Instructions

### Address

Include the suite, room, or other unit number after the street address. If the post office does not deliver mail to the street address and the fiduciary has a P.O. box, show the box number instead of the street address.

### Line 1

Enter the amount of estimated tax payments made by the trust or decedent's estate that the fiduciary elects to treat as a payment made by the beneficiaries. This amount is treated as if paid or credited to the beneficiaries on the last day of the tax year of the trust or decedent's estate. Be sure to include it on Form 1041, Schedule B, line 12.

### Line 2

#### Column (b)—Beneficiary's name and address.—

Group the beneficiaries to whom you are allocating estimated tax payments into two categories. First, list all the individual beneficiaries (those who have social security numbers (SSNs)). Then, list all the other beneficiaries.

**Column (c)—Beneficiary's identifying number.—**For each beneficiary, enter the SSN (for individuals) or employer identification number (EIN) (for all other entities). Failure to enter a valid SSN or EIN may cause a delay in processing and could result in penalties being imposed on the beneficiary. For those beneficiaries who file a joint return, you can assist the IRS in crediting the proper account by also providing the SSN, if known, of the beneficiary's spouse. However, this is an optional entry.

#### Column (d)—Amount of estimated tax payment allocated to beneficiary.—

For each beneficiary, also enter this amount on Schedule K-1 (Form 1041), line 13a.

**Column (e)—Proration percentage.—**For each listed beneficiary, divide the amount shown in column (d) by the amount shown on line 1 and enter the result as a percentage.

### Line 3

If you are allocating a payment of estimated taxes to more than 10 beneficiaries, list the additional beneficiaries on an attached sheet that follows the format of line 2. Enter on line 3 the total from the attached sheet(s).

