

# Split-Interest Trust Information Return

▶ See separate instructions.

For calendar year 19

Full name of trust		<b>A Employer identification number</b>
Name of trustee		<b>B Type of Entity:</b> (1) <input type="checkbox"/> Charitable lead trust (2) <input type="checkbox"/> Charitable remainder annuity trust described in section 664(d)(1) (3) <input type="checkbox"/> Charitable remainder unitrust described in section 664(d)(2) (4) <input type="checkbox"/> Pooled income fund described in section 642(c)(5) (5) <input type="checkbox"/> Other
Number, street, and room or suite no. (If a P.O. box, see instructions)		
City, state, and ZIP code		
<b>C</b> Fair market value (FMV) of assets at end of tax year	<b>D</b> Date the trust was created	
<b>E Check applicable boxes:</b> <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Change in Trustee's ▶ <input type="checkbox"/> Name or <input type="checkbox"/> Address		
<b>F</b> Did the split-interest trust have any unrelated business taxable income (section 664 trusts only)? If "Yes," file Form 1041. . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No		

**Part I Ordinary Income (Section 664 trust only)**

1 Interest income . . . . .	1		
2 Dividends . . . . .	2		
3 Business income or (loss) (attach Schedule C or C-EZ (Form 1040)). . . . .	3		
4 Rents, royalties, partnerships, other estates and trusts, etc. (attach Schedule E (Form 1040)) . . . . .	4		
5 Farm income or (loss) (attach Schedule F (Form 1040)) . . . . .	5		
6 Ordinary gain or (loss) (attach Form 4797) . . . . .	6		
7 Other income (state nature of income).....	7		
8 <b>Total</b> ordinary income (add lines 1 through 7) . . . . .	8		

**Deductions Allocable to Ordinary Income**

9 Interest . . . . .	9		
10 Taxes . . . . .	10		
11 Other deductions (attach a separate sheet listing deductions) . . . . .	11		
12 <b>Total</b> deductions (add lines 9 through 11) . . . . .	12		
13 Ordinary income less deductions (subtract line 12 from line 8). Enter here and on line 21, column (a)	13		

**Capital Gains (Losses) and Allocable Deductions**

14 Total short-term capital gain (loss) for tax year (attach Schedule D (Form 1041)) . . . . .	14			
15 Deductions allocable to short-term capital gains . . . . .	15			
16 <b>Balance</b> (subtract line 15 from line 14). Enter here and on line 21, column (b). . . . .	16			
17 Total long-term capital gain (loss) for tax year (attach Schedule D (Form 1041)) . . . . .	17			
18 Deductions allocable to long-term capital gains . . . . .	18			
19 <b>Balance</b> (subtract line 18 from line 17). Enter here and on line 21, column (c). . . . .	19			

**Part II Accumulation Schedule (Section 664 trust only)**

Accumulations	(a) Ordinary income	Capital gains and (losses)		(d) Nontaxable income
		(b) Net short-term	(c) Net long-term	
20 Undistributed from prior tax years . . . . .				
21 Current tax year (before distributions) . . . . .				
22 <b>Total</b> (add lines 20 and 21) . . . . .				
23 Undistributed at end of tax year . . . . .				

**Part III Current Distributions Schedule (Section 664 trust only)**

Name of recipient	Identifying number	(a) Ordinary income	Capital gains		(d) Nontaxable income	(e) Corpus
			(b) Short-term	(c) Long-term		
24						
25						
26						

**Part IV Balance Sheet**

		(a) Beginning-of-Year Book Value	(b) End-of-Year Book Value	(c) FMV (see instructions)
<b>Assets</b>				
27	Cash — non-interest bearing . . . . .	27		
28	Savings and temporary cash investments . . . . .	28		
29a	Accounts receivable . . . . .	29a		
b	Less: allowance for doubtful accounts . . . . .	29b		
30	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) . . . . .	30		
31a	Other notes and loans receivable . . . . .	31a		
b	Less: allowance for doubtful accounts . . . . .	31b		
32	Inventories for sale or use . . . . .	32		
33	Prepaid expenses and deferred charges . . . . .	33		
34a	Investments — U.S. and state government obligations . . . . .	34a		
b	Investments — corporate stock (attach schedule) . . . . .	34b		
c	Investments — corporate bonds (attach schedule) . . . . .	34c		
35a	Investments — land, buildings, and equipment: basis . . . . .	35a		
b	Less: accumulated depreciation . . . . .	35b		
36	Investments — other (attach schedule) . . . . .	36		
37a	Land, buildings, and equipment: basis . . . . .	37a		
b	Less: accumulated depreciation . . . . .	37b		
38	Other assets (describe ► . . . . . )	38		
39	<b>Total assets</b> (add lines 27 through 38) (must equal line 49) . . . . .	39		
<b>Liabilities</b>				
40	Accounts payable and accrued expenses . . . . .	40		
41	Revenue designated for future periods . . . . .	41		
42	Loans from officers, directors, trustees, and other disqualified persons . . . . .	42		
43	Mortgages and other notes payable (attach schedule) . . . . .	43		
44	Other liabilities (describe ► . . . . . )	44		
45	<b>Total liabilities</b> (add lines 40 through 44) . . . . .	45		
<b>Net Assets</b>				
46	Trust principal or corpus . . . . .	46		
47a	Undistributed income . . . . .	47a		
b	Undistributed capital gains . . . . .	47b		
c	Undistributed nontaxable income . . . . .	47c		
48	<b>Total net assets</b> (add lines 46 through 47c) . . . . .	48		
49	<b>Total liabilities and net assets</b> (add lines 45 and 48) . . . . .	49		

**Part V-A Charitable Remainder Annuity Trust Information**

To be completed ONLY by a section 664 charitable remainder annuity trust:

50a	Enter the initial fair market value (FMV) of the property placed in the trust . . . . .	50a	
b	Enter the total annual annuity amounts for all recipients (attach schedule showing the amount for each recipient if more than one) . . . . .	50b	

**Part V-B Charitable Remainder Unitrust Information**

To be completed ONLY by a section 664 charitable remainder unitrust:

51a	Enter the unitrust fixed percentage to be paid to the recipients . . . . .	51a		%
b	Subtract line 45, column (c), from line 39, column (c), and multiply the result by the percentage on line 51a . . . . .	51b		
<b>Note:</b> Complete lines 52a through 53b ONLY for those unitrusts whose governing instruments provide for determining required distributions with reference to the unitrust's income. Otherwise, enter the amount from line 51b on line 54.				
52a	Trust's accounting income for the current tax year . . . . .	52a		
b	Enter the smaller of line 51b or line 52a here, and on line 54 below, unless the following "Caution" applies . . . . .	52b		
<b>Caution:</b> Lines 53a and b need to be completed by those unitrusts whose governing instruments provide for current distributions to make up for any distribution deficiencies in previous years due to the trust income limit. See Regulations section 1.664-3(a)(1)(b)(2). For these trusts, when completing line 54 enter the smaller of line 52a or line 53b.				
53a	Total accrued distribution deficiencies from previous years (see instructions) . . . . .	53a		
b	Add lines 51b and 53a . . . . .	53b		
54	<b>Unitrust amount.</b> If there is more than one recipient, attach a schedule showing the percentage of the total unitrust dollar amount payable to each recipient . . . . .	54		
55	Carryover of distribution deficiency (subtract line 54 from line 53b) . . . . .	55		

- 56** Did the trustee change the method of determining the fair market value of the assets? . . . . .  **Yes**  **No**  
*If "Yes," attach an explanation.*
- 57** Were any additional contributions received by the trust during the tax year? . . . . .  **Yes**  **No**  
*If "Yes," attach a schedule that lists the assets, and the date(s) received.*

**Part VI Statements Regarding Activities**

**File Form 4720 if you answer "No" to question 2b or 6b, or if you answer "Yes" to question 2c, 4b, 5a, or 5b, unless an exception applies.**

	Yes	No
<b>1</b> At the time of filing this return, does the trust satisfy the requirements of section 508(e) either: <ul style="list-style-type: none"> <li>• By the language in the governing instrument; or</li> <li>• By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument? . . . . .</li> </ul>		
<b>2</b> Taxes on self-dealing (section 4941):		
<b>a</b> During the year did the trust (either directly or indirectly):		
<b>(1)</b> Engage in the sale or exchange, or leasing of property with a disqualified person? . . . . .	<b>2a(1)</b>	
<b>(2)</b> Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? . . . . .	<b>2a(2)</b>	
<b>(3)</b> Furnish goods, services, or facilities to (or accept them from) a disqualified person? . . . . .	<b>2a(3)</b>	
<b>(4)</b> Pay compensation to, or pay or reimburse the expenses of, a disqualified person? . . . . .	<b>2a(4)</b>	
<b>(5)</b> Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? . . . . .	<b>2a(5)</b>	
<b>(6)</b> Agree to pay money or property to a government official? ( <b>Exception:</b> Check "No" if the trust agreed to make a grant to or to employ the official for a period after he or she terminates government service, if he or she is terminating within 90 days.) . . . . .	<b>2a(6)</b>	
<b>b</b> If you answered "Yes" to any of the questions 2a (1) through (6), were the acts engaged in excepted acts as described in Regulations sections 53.4941(d)-3 and 4? . . . . .	<b>2b</b>	
<b>c</b> Did the trust engage in a prior year in any of the acts described in 2a, other than excepted acts, that were not corrected by the first day of the tax year for which you are filing this return? . . . . .	<b>2c</b>	
<b>3a</b> Do the provisions of section 4947(b)(3)(A) apply? (see instructions) (If "Yes," enter "N/A" in questions 4 and 5.) . . . . .	<b>3a</b>	
<b>b</b> Do the provisions of section 4947(b)(3)(B) apply? (see instructions) (If "Yes," enter "N/A" in questions 4 and 5.) . . . . .	<b>3b</b>	
<b>4</b> Taxes on excess business holdings (section 4943):		
<b>a</b> Did the trust hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? . . . . .	<b>4a</b>	
<b>b</b> If "Yes," did the trust have excess business holdings in the tax year for which you are filing this return as a result of <b>(1)</b> any purchase by the trust or disqualified persons after May 26, 1969; <b>(2)</b> the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or <b>(3)</b> the lapse of the 10-, 15-, or 20-year first phase holding period? ( <i>Use Schedule C, Form 4720 to determine if the trust had excess business holdings in the tax year for which you are filing this return.</i> ) . . . . .	<b>4b</b>	
<b>5</b> Taxes on investments that jeopardize charitable purposes (section 4944):		
<b>a</b> Did the trust invest during the year any amount in a manner that would jeopardize its charitable purpose? . . . . .	<b>5a</b>	
<b>b</b> Did the trust make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy on the first day of the tax year for which you are filing this return? . . . . .	<b>5b</b>	
<b>6</b> Taxes on taxable expenditures (section 4945):		
<b>a</b> During the year did the trust pay or incur any amount to:		
<b>(1)</b> Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))? . . . . .	<b>6a(1)</b>	
<b>(2)</b> Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive? . . . . .	<b>6a(2)</b>	
<b>(3)</b> Provide a grant to an individual for travel, study, or other similar purposes? . . . . .	<b>6a(3)</b>	
<b>(4)</b> Provide a grant to an organization other than a charitable, etc., organization described in sections 509(a)(1), (2), or (3), or section 4940(d)(2)? . . . . .	<b>6a(4)</b>	
<b>(5)</b> Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals? . . . . .	<b>6a(5)</b>	
<b>b</b> If you answered "Yes" to any of the questions 6a(1) through 6a(5), were all such transactions excepted transactions as described in Regulations section 53.4945? . . . . .	<b>6b</b>	
<b>c</b> If you answered "Yes" to question 6a(4), does the trust claim exemption from the tax because it maintained expenditure responsibility for the grant? (see instructions) . . . . .	<b>6c</b>	
<i>If "Yes," attach the statement required by Regulations section 53.4945-5(d).</i>		
<b>7</b> Are you using this return only to report the income and assets of a segregated amount under section 4947(a)(2)(B)? . . . . .	<b>7</b>	

**Part VII Questionnaire for Charitable Lead Trusts and Pooled Income Funds**

**Section A.—Charitable Lead Trusts**

1 Does the governing instrument require income in excess of the required annuity or unitrust payments to be paid for charitable purposes? . . . . .  Yes  No

2 Enter the amount of any excess income required to be paid for charitable purposes for this tax year	2		
3 Enter the amount of annuity or unitrust payments required to be paid for the tax year to charitable beneficiaries . . . . .	3		
4 Enter the amount of annuity or unitrust payments required to be paid for the tax year to private beneficiaries . . . . .	4		

**Section B.—Pooled Income Funds**

1 Enter the amount of contributions received during the tax year . . . . .	1		
2 Enter the amount required to be distributed for this year to satisfy the remainder interest, . . .	2		
3 Enter any amounts that were required to be distributed to the remainder beneficiary that remain undistributed . . . . .	3		
4 Enter the amount of income required to be paid to private beneficiaries for this tax year . . .	4		
5 Enter the amount of income required to be paid to the charitable remainder beneficiary for this tax year . . . . .	5		

**Other Information (All split-interest trusts must check either of these boxes if applicable.)**

Check this box if you are filing for a charitable remainder annuity trust or a charitable remainder unitrust whose charitable interests involve only cemeteries or war veterans' posts . . . . .

Check this box if any of the split-interest trust's income interests expired during this tax year . . . . .

<b>Please Sign Here</b>	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 trustee) is based on all information of which preparer has any knowledge.			
	Signature of trustee or officer representing trustee <span style="float: right;">▶</span>	Date <span style="float: right;">▶</span>		
<b>Paid Preparer's Use Only</b>	Preparer's signature <span style="float: right;">▶</span>	Date	Check if self-employed <input type="checkbox"/>	Preparer's social security no.
	Firm's name (or yours, if self-employed) and address <span style="float: right;">▶</span>	E.I. No.		ZIP code