

Tax Year 2025
1041 MeF ATS Scenario 3
Magenta Trust
00-4012343

Forms Included in Scenario 3

Form 1041
Schedule D (Form 1041)
Schedule I (Form 1041)
Schedule K-1 (2)
Form 3800
Form 4797
Form 8864
Form 8960
Form 8453-FE

Taxpayer Name, Address, and TIN

Magenta Trust
1st Test Street
Lanham, MD 20706
00-4012343
Responsible Party Contact: Yes
Prior Year Income Amt: \$435,750

Schedule K-1 Beneficiaries and Data

- Ruby Red Grape
- Fuchsia Red Lime

Interest income, ordinary dividends, and credits must be distributed equally to the beneficiaries

Form 8453-FE

Signature information – Practitioner Signature PIN method

Form 1041 Page 3, Other Information

Total tax-exempt interest income: \$250

Tax Exempt Expense Allocation Statement

Expense	Amount Allocated to Tax-Exempt Income	Amount Allocated to Taxable Income	Total Expenses	Explanation
Expense 1	\$150	\$1,000	\$1,150	Test scenario data only
Expense 2	\$100	\$2,500	\$2,600	Test scenario data only
Total	\$250	\$3,500		

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		For calendar year 2025 or fiscal year beginning _____, 2025, and ending _____, 20____					20____
		Name of estate or trust (If a grantor type trust, see the instructions.) Magenta Trust			C Employer identification number 00-4012343		
		Name and title of fiduciary Cyan Magenta			D Date entity created 		
		Number and street (If a P.O. box, see the instructions.) 1st Test Street		Room or suite no. 			
		City or town Lanham	State or province MO	Country United States	E Nonexempt charitable and split-interest trusts, check applicable box(es). See instructions. ☐ Described in sec. 4947(a)(1). Check here if not a private foundation . . . ☐ ☐ Described in sec. 4947(a)(2)		
B Number of Schedules K-1 attached (see instructions) 2		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(1) Check here if the estate or filing trust made a section 645 election ☐ G(2) Trust TIN							

Income	1	Interest income	1	17,000
	2a	Total ordinary dividends	2a	378,600
	b	Qualified dividends allocable to: (1) Beneficiaries _____ (2) Estate or trust _____		
	3	Business income or (loss). Attach Schedule C (Form 1040)	3	
	4	Capital gain or (loss). Attach Schedule D (Form 1041)	4	40,000
	5	Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)	5	
	6	Farm income or (loss). Attach Schedule F (Form 1040)	6	
	7	Ordinary gain or (loss). Attach Form 4797	7	
	8	Other income. List type and amount <u>Qualified Agri-Biodiesel Fuel Sold</u>	8	150
9	Total income. Combine lines 1, 2a, and 3 through 8	9	435,750	
Deductions	10	Interest. Check if Form 4952 is attached ☐	10	
	11	Taxes	11	
	12	Fiduciary fees. If only a portion is deductible under section 67(e), see instructions	12	1,000
	13	Charitable deduction (from Schedule A, line 7)	13	
	14	Attorney, accountant, and return preparer fees. If only a portion is deductible under section 67(e), see instructions	14	2,500
	15a	Other deductions (attach schedule). See instructions for deductions allowable under section 67(e)	15a	
	b	Net operating loss deduction. See instructions	15b	
	16	Add lines 10 through 15b	16	3,500
	17	Adjusted total income or (loss). Subtract line 16 from line 9	17	432,250
	18	Income distribution deduction (from Schedule B, line 15). Attach Schedules K-1 (Form 1041)	18	392,250
	19	Estate tax deduction including certain generation-skipping taxes (attach computation)	19	
	20	Qualified business income deduction. Attach Form 8995 or 8995-A	20	
	21	Exemption	21	300
	22	Add lines 18 through 21	22	392,550
Tax and Payments	23	Taxable income. Subtract line 22 from line 17. If a loss, see instructions	23	39,700
	24	Total tax (from Schedule G, Part I, line 9)	24	6,408
	25	Current year net 965 tax liability paid from Form 965-A, Part II, column (k) (see instructions)	25	
	26	Total payments (from Schedule G, Part II, line 19)	26	75,000
	27	Estimated tax penalty. See instructions	27	
	28	Tax due. If line 26 is smaller than the total of lines 24, 25, and 27, enter amount owed	28	
	29	Overpayment. If line 26 is larger than the total of lines 24, 25, and 27, enter amount overpaid	29	68,592
	30	Amount of line 29 to be: a Credited to 2026 _____; b Refunded	30b	68,592
	c	Routing number <table border="1" style="display: inline-table; width: 100px; height: 20px; vertical-align: middle;"></table> d Type: ☐ Checking ☐ Savings		
	e	Account number <table border="1" style="display: inline-table; width: 150px; height: 20px; vertical-align: middle;"></table>		

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

May the IRS discuss this return with the preparer shown below? See instructions. ☐ Yes ☐ No

Paid Preparer Use Only	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	432,250
2	Adjusted tax-exempt interest	2	250
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	-40,000
7	Distributable net income. Combine lines 1 through 6. If zero or less, enter -0-	7	392,500
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	392,500
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	392,500
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	392,500
14	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-	14	392,250
15	Income distribution deduction. Enter the smaller of line 13 or line 14 here and on page 1, line 18	15	392,250

Schedule G Tax Computation and Payments (see instructions)**Part I — Tax Computation**

1	Tax:			
a	Tax on taxable income. See instructions	1a	6,658	
b	Tax on lump-sum distributions. Attach Form 4972	1b		
c	Alternative minimum tax (from Schedule I (Form 1041), line 54)	1c	0	
d	Amount from Form 4255, Part I, line 3, column (q)	1d		
e	Total. Add lines 1a through 1d	1e		6,658
2a	Foreign tax credit. Attach Form 1116	2a		
b	General business credit. Attach Form 3800	2b	250	
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		250
3	Subtract line 2e from line 1e. If zero or less, enter -0-	3		6,408
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		0
6a	Amount from Form 4255, Part I, line 3, column (r)	6a		
b	Recapture tax from Form 8611	6b		
c	Other recapture taxes:	6c		
7	Household employment taxes. Attach Schedule H (Form 1040)	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		6,408

Schedule G Tax Computation and Payments (see instructions) *(continued)***Part II – Payments**

10	Current year's estimated tax payments and amount applied from preceding year's return	10	75,000
11	Estimated tax payments allocated to beneficiaries (from Form 1041-T)	11	
12	Subtract line 11 from line 10	12	75,000
13	Tax paid with Form 7004. See instructions	13	
14	Federal income tax withheld. If any is from Form(s) 1099, check here ☐	14	
15	Current year net 965 tax liability from Form 965-A, Part I, column (f) (see instructions)	15	
16	Payments from Form 2439	16	
17	Payments from Form 4136	17	
18a	Elective payment election amount from Form 3800	18a	
b	Other credits or payments (see instructions)	18b	
19	Total payments. Add lines 12 through 18b. Enter here and on page 1, line 26	19	75,000

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 \$ 250	✓	
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 2025, 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 ☐		
7 To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here. See instructions ☐		
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 ☐		
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 either make a section 965(i) election or enter into a transfer agreement as an eligible section 965(i) transferee for S corporation stock held on the last day of the tax year? See instructions		✓
13 At any time during the tax year, did the estate or trust (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? See instructions		✓
14 ESBTs only. Does the ESBT have a nonresident alien grantor? If "Yes," see instructions		✓
15 ESBTs only. Did the S portion of the trust claim a qualified business income deduction? If "Yes," see instructions		✓

SCHEDULE D
(Form 1041)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

Attach to Form 1041, Form 5227, or Form 990-T.

Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

Go to www.irs.gov/Form1041 for instructions and the latest information.

OMB No. 1545-0092

2025

Name of estate or trust

Magenta Trust

Employer identification number

00-4012343

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☐ No
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Note: Form 5227 filers need to complete **only** Parts I and II.

Part I Short-Term Capital Gains and Losses—Generally Assets Held 1 Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B or Form 1099-DA for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A or Box G checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B or Box H checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C or Box I checked				
4 Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2024 Capital Loss Carryover Worksheet				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). Enter here and on Part III, line 17, column (3)				7

Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than 1 Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B or Form 1099-DA for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D or Box J checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E or Box K checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F or Box L checked				
11 Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts				12
13 Capital gain distributions				13
14 Gain from Form 4797, Part I				14 40,000
15 Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2024 Capital Loss Carryover Worksheet				15 ()
16 Net long-term capital gain or (loss). Combine lines 8a through 15 in column (h). Enter here and on Part III, line 18a, column (3)				16 40,000

Part III Summary of Parts I and II Caution: Read the instructions before completing this part.		(1) Beneficiaries' (see instr.)	(2) Estate's or trust's	(3) Total
17	Net short-term gain or (loss)	17		
18	Net long-term gain or (loss):			
a	Total for year	18a	40,000	40,000
b	Unrecaptured section 1250 gain (see line 18 of the worksheet)	18b		
c	28% rate gain	18c		
19	Total net gain or (loss). Combine lines 17 and 18a	19	40,000	40,000

Note: If line 19, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Schedule A (Form 990-T), Part I, line 4a). If lines 18a and 19, column (2), are net gains, go to Part V, and **don't** complete Part IV. If line 19, column (3), is a net loss, complete Part IV and the **Capital Loss Carryover Worksheet**, as necessary.

Part IV Capital Loss Limitation

20	Enter here and enter as a (loss) on Form 1041, line 4 (or Schedule A (Form 990-T), Part I, line 4c, if a trust), the smaller of:	
a	The loss on line 19, column (3); or b \$3,000	20 ()

Note: If the loss on line 19, column (3), is more than \$3,000, **or** if Form 1041, page 1, line 23 (or Form 990-T, Part I, line 11), is a loss, complete the **Capital Loss Carryover Worksheet** in the instructions to figure your capital loss carryover.

Part V Tax Computation Using Maximum Capital Gains Rates

Form 1041 filers. Complete this part **only** if both lines 18a and 19 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), **and** Form 1041, line 23, is more than zero.

Caution: Skip this part and complete the **Schedule D Tax Worksheet** in the instructions if:

- Either line 18b, column (2), or line 18c, column (2), is more than zero;
- Both Form 1041, line 2b(1), and Form 4952, line 4g, are more than zero; or
- There are amounts on lines 4e and 4g of Form 4952.

Form 990-T trusts. Complete this part **only** if both lines 18a and 19 are gains, or qualified dividends are included in income in Part I of Form 990-T, **and** Form 990-T, Part I, line 11, is more than zero. Skip this part and complete the **Schedule D Tax Worksheet** in the instructions if either line 18b, column (2), or line 18c, column (2), is more than zero.

21	Enter taxable income from Form 1041, line 23 (or Form 990-T, Part I, line 11)	21	39,700	
22	Enter the smaller of line 18a or 19 in column (2) but not less than zero	22	40,000	
23	Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2) (or enter the qualified dividends included in income in Part I of Form 990-T)	23		
24	Add lines 22 and 23	24	40,000	
25	If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0-	25		
26	Subtract line 25 from line 24. If zero or less, enter -0-	26	40,000	
27	Subtract line 26 from line 21. If zero or less, enter -0-	27	0	
28	Enter the smaller of the amount on line 21 or \$3,250	28	3,250	
29	Enter the smaller of the amount on line 27 or line 28	29	0	
30	Subtract line 29 from line 28. If zero or less, enter -0-. This amount is taxed at 0%	30		3,250
31	Enter the smaller of line 21 or line 26	31	39,700	
32	Subtract line 30 from line 26	32	36,750	
33	Enter the smaller of line 21 or \$15,900	33	15,900	
34	Add lines 27 and 30	34	3,250	
35	Subtract line 34 from line 33. If zero or less, enter -0-	35	12,650	
36	Enter the smaller of line 32 or line 35	36	12,650	
37	Multiply line 36 by 15% (0.15)	37		1,898
38	Enter the amount from line 31	38	39,700	
39	Add lines 30 and 36	39	15,900	
40	Subtract line 39 from line 38. If zero or less, enter -0-	40	23,800	
41	Multiply line 40 by 20% (0.20)	41		4,760
42	Figure the tax on the amount on line 27. Use the 2025 Tax Rate Schedule for Estates and Trusts. See the Schedule G instructions in the Instructions for Form 1041	42	0	
43	Add lines 37, 41, and 42	43	6,658	
44	Figure the tax on the amount on line 21. Use the 2025 Tax Rate Schedule for Estates and Trusts. See the Schedule G instructions in the Instructions for Form 1041	44	12,676	
45	Tax on all taxable income. Enter the smaller of line 43 or line 44 here and on Form 1041, Schedule G, Part I, line 1a (or Form 990-T, Part II, line 2)	45		6,658

**SCHEDULE I
(Form 1041)**

Department of the Treasury
Internal Revenue Service

Alternative Minimum Tax—Estates and Trusts

Attach to Form 1041.
Go to www.irs.gov/Form1041 for instructions and the latest information.

OMB No. 1545-0092

2025

Name of estate or trust

Magenta Trust

Employer identification number

00-4012343

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

1	Adjusted total income or (loss) (from Form 1041, line 17). ESBTs , see instructions	1	432,250
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	432,250
Complete Part II below before going to line 24.			
24	Income distribution deduction from Part II, line 42	24	392,250
25	Estate tax deduction (from Form 1041, line 19)	25	
26	Add lines 24 and 25	26	392,250
27	Estate's or trust's share of alternative minimum taxable income. Subtract line 26 from line 23	27	40,000

If line 27 is:

- \$30,700 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 \$30,700, but less than \$225,300, go to line 43.
- \$225,300 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	432,250
29	Adjusted tax-exempt interest (other than amounts included on line 7)	29	250
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	(40,000)
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	392,500
36	Income required to be distributed currently (from Form 1041, Schedule B, line 9)	36	392,500
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	392,500
39	Tax-exempt income included on line 38 (other than amounts included on line 7)	39	250
40	Tentative income distribution deduction on a minimum tax basis. Subtract line 39 from line 38	40	392,250

Part II **Income Distribution Deduction on a Minimum Tax Basis** (continued)

41	Tentative income distribution deduction on a minimum tax basis. Subtract line 29 from line 35. If zero or less, enter -0-	41	392,250
42	Income distribution deduction on a minimum tax basis. Enter the smaller of line 40 or line 41. Enter here and on line 24	42	392,250

Part III **Alternative Minimum Tax**

43	Exemption amount	43	\$30,700
44	Enter the amount from line 27	44	40,000
45	Phase-out of exemption amount	45	\$102,500
46	Subtract line 45 from line 44. If zero or less, enter -0-	46	0
47	Multiply line 46 by 25% (0.25)	47	0
48	Subtract line 47 from line 43. If zero or less, enter -0-	48	30,700
49	Subtract line 48 from line 44	49	9,300
50	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: • \$239,100 or less, multiply line 49 by 26% (0.26). • Over \$239,100, multiply line 49 by 28% (0.28) and subtract \$4,782 from the result	50	908
51	Alternative minimum foreign tax credit (see instructions)	51	0
52	Tentative minimum tax. Subtract line 51 from line 50	52	908
53	Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a)	53	6,658
54	Alternative minimum tax. Subtract line 53 from line 52. If zero or less, enter -0-. Enter here and on Form 1041, Schedule G, line 1c	54	0

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.

55	Enter the amount from line 49	55	9,300
56	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)	56	40,000
57	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-	57	0
58	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 smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary)	58	40,000
59	Enter the smaller of line 55 or line 58	59	9,300
60	Subtract line 59 from line 55	60	0
61	If line 60 is \$239,100 or less, multiply line 60 by 26% (0.26). Otherwise, multiply line 60 by 28% (0.28) and subtract \$4,782 from the result	61	0
62	Maximum amount subject to the 0% rate	62	\$3,250
63	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-	63	0
64	Subtract line 63 from line 62. If zero or less, enter -0-	64	3,250
65	Enter the smaller of line 55 or line 56	65	9,300
66	Enter the smaller of line 64 or line 65. This amount is taxed at 0%	66	3,250
67	Subtract line 66 from line 65	67	6,050

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

68	Maximum amount subject to rates below 20%	68	\$ 15,900		
69	Enter the amount from line 64	69	3,250		
70	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-	70	0		
71	Add line 69 and line 70	71	3,250		
72	Subtract line 71 from line 68. If zero or less, enter -0-	72	12,650		
73	Enter the smaller of line 67 or line 72	73	6,050		
74	Multiply line 73 by 15% (0.15)	74			908
75	Add lines 66 and 73	75	9,300		
If lines 75 and 55 are the same, skip lines 76 through 80 and go to line 81. Otherwise, go to line 76.					
76	Subtract line 75 from line 65	76			
77	Multiply line 76 by 20% (0.20)	77			
If line 57 is zero or blank, skip lines 78 through 80 and go to line 81. Otherwise, go to line 78.					
78	Add lines 60, 75, and 76	78			
79	Subtract line 78 from line 55	79			
80	Multiply line 79 by 25% (0.25)	80			
81	Add lines 61, 74, 77, and 80	81			908
82	If line 55 is \$239,100 or less, multiply line 55 by 26% (0.26). Otherwise, multiply line 55 by 28% (0.28) and subtract \$4,782 from the result	82			2,418
83	Enter the smaller of line 81 or line 82 here and on line 50	83			908

General Business CreditGo to www.irs.gov/Form3800 for instructions and the latest information.
You must include all pages of Form 3800 with your return.

OMB No. 1545-0074

2025
Attachment
Sequence No. **22**

Name(s) shown on return

Magenta Trust

Identifying number

00-4012343

- A Corporate Alternative Minimum Tax (CAMT) and Base Erosion Anti-Abuse Tax (BEAT).** Are you both (a) an "applicable corporation" within the meaning of section 59(k)(1) for the CAMT, and (b) an "applicable taxpayer" within the meaning of section 59A(e) for the BEAT? See instructions ☐ Yes ☒ No
- B (i)** Did you make an entry in Part III, column (f)? ☐ Yes ☒ No
- (ii)** If "Yes," enter the number of transfer election statements attached to your return

Part I Credits Not Allowed Against Tentative Minimum Tax (TMT)

Complete applicable portions of Parts III and IV before Parts I and II. See instructions.

1	Credits not subject to the passive activity limit from Part III, line 2: combine column (e) with non-passive amounts from column (f)	1	250
2	Credits subject to the passive activity limit. Combine Part III, line 2, column (d), and passive amounts included in line 2, column (f); and Part IV, line 6, column (d)	2	
3	Enter the portion of line 2 allowed for 2025	3	
4	Enter the portion of Part IV, line 6, column (f), that is from carryforwards to 2025 Check this box if the carryforward was changed or revised from the original reported amount ☐	4	
5	Enter the portion of Part IV, line 6, column (f), that is from carrybacks from 2026	5	
6	Add lines 1, 3, 4, and 5	6	250

Part II Figuring Credit Allowed After Limitations**Section A—Figuring Credit Allowed After Section 38(c)(1) Limitation Based on Amount of Tax**

7	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16; and Schedule 2 (Form 1040), line 1z. • Corporations. Enter the amount from Form 1120, Schedule J, line 2 (excluding the base erosion minimum tax entered on line 1f); or the applicable line of your return. • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a, 1b, and 1d, plus any Form 8978 amount included on line 1e; or the amount from the applicable line of your return.	7	6,658
8	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 11. • Corporations. Enter the amount from Form 4626, Part II, line 13. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54. }	8	0
9	Add lines 7 and 8	9	6,658
10a	Foreign tax credit	10a	
b	Certain allowable credits (see instructions)	10b	
c	Add lines 10a and 10b	10c	0
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11	6,658
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-	12	6,658
13	Enter 25% (0.25) of the excess, if any, of line 12 (line 11 for corporations) over \$25,000. See instructions	13	0
14	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 9. • Corporations. Enter -0-. • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52.	14	908
15	Enter the greater of line 13 or line 14	15	908
16	Subtract line 15 from line 11. If zero or less, enter -0-	16	5,750
17	Enter the smaller of line 6 or line 16. This is the amount of your credit allowed after the limitation of section 38(c)(1) C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.	17	250

Part II Figuring Credit Allowed After Limitations (continued)**Section B—Figuring Section 38(c)(2) Empowerment Zone and Renewal Community Employment Credit Allowed****Note:** If you are not required to report any amounts on line 22 or line 24 below, skip lines 18 through 25 and enter -0- on line 26.

18	Multiply line 14 by 75% (0.75). See instructions	18	681
19	Enter the greater of line 13 or line 18	19	681
20	Subtract line 19 from line 11. If zero or less, enter -0-	20	5,977
21	Subtract line 17 from line 20. If zero or less, enter -0-	21	5,727
22	Combine the amounts from Part III, line 3, column (e), with the amount from Part IV, line 3, column (f)	22	0
23	Passive activity credit from Part III, line 3, column (d), plus the amount from Part IV, line 3, column (d)	23	0
24	Enter the applicable passive activity credit allowed for 2025. See instructions	24	0
25	Add lines 22 and 24	25	0
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26	0

Section C—Figuring the Specified Credit Amount Allowed Under Section 38(c)(4)

27	Subtract line 13 from line 11. If zero or less, enter -0-	27	6,658
28	Add lines 17 and 26	28	250
29	Subtract line 28 from line 27. If zero or less, enter -0-	29	6,408
30	Enter the general business credit from line 5 of Part III: combine column (e) with non-passive amounts in column (f). See instructions	30	0
31	Reserved	31	
32	Passive activity credits from line 5 of Part III: combine column (d) with passive amounts in column (f). Also include passive specified credit carryovers from Part IV, line 5, column (d). See instructions	32	0
33	Enter the applicable passive activity credits allowed for 2025. See instructions	33	0
34	Carryforward of business credit to 2025. If completing Part IV and carrying forward a business credit(s), see instructions	34	0
	Check this box if the carryforward was changed or revised from the original reported amount ☐		
35	Carryback of business credit from 2026. If completing Part IV and carrying back a business credit(s), see instructions	35	0
36	Add lines 30, 33, 34, and 35	36	0
37	Enter the smaller of line 29 or line 36. This is the amount allowed for specified credits	37	0

Section D—Credits Allowed After Limitations

38	Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36; see instructions) as indicated below or on the applicable line of your return. • Individuals. Schedule 3 (Form 1040), line 6a. • Corporations. Form 1120, Schedule J, line 5c. • Estates and trusts. Form 1041, Schedule G, line 2b.	38	250
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Part III **Current Year General Business Credits (GBCs)** (see instructions). If there is more than one number applicable for column (b) or (c) for a line in Part III, enter the number of such items in column (a), complete Part V, and see instructions for what to report on that line in Part III.

		(a) No. of items	(b) Elective payment or transfer registration number	(c) Pass-through or transferor credit entity EIN	(d) Credits subject to the passive activity limit, before application of the limit	(e) Credits not subject to the passive activity limits	(f) Credit transfer election amount (enter amounts transferred out as a negative amount)	(g) Combine columns (e) and (f) with the credit from column (d) allowed after the passive activity limit	(h) Gross elective payment election (EPE) amount	(i) Amount of column (g) applied against tax in Part II	(j) Net EPE amount. Enter the smaller of column (h) or column (g) minus column (i)
1a	Form 3468, Part II										
b	Form 7207										
c	Form 6765										
d	Form 3468, Part III										
e	Form 8826										
f	Form 8835, Part II										
g	Form 7210										
h	Form 8820										
i	Form 8874										
j	Form 8881, Part I										
k	Form 8882										
l	Form 8864 (diesel)	1				250				250	
m	Form 8896										
n	Form 8906										
o	Form 3468, Part IV										
p	Form 8908										
q	Form 7218, Part II										
r	Reserved										
s	Form 8911, Part I										
t	Form 8830										
u	Form 7213, Part II										
v	Form 3468, Part V										
w	Form 8932										
x	Form 8933										
y	Form 8936, Part II										
z	Reserved										
aa	Form 8936, Part V										
bb	Form 8904										
cc	Form 7213, Part I										
dd	Form 8881, Part II										
ee	Form 8881, Part III										
ff	Form 8864 (SAF)										
gg	Form 7211, Part II										
hh	Reserved										
ii	Reserved										
zz	Other credits										
2	Add lines 1a–1zz					250				250	

Part III **Current Year General Business Credits (GBCs)** (see instructions). If there is more than one number applicable for column (b) or (c) for a line in Part III, enter the number of such items in column (a), complete Part V, and see instructions for what to report on that line in Part III. *(continued)*

	(a) No. of items	(b) Elective payment or transfer registration number	(c) Pass-through or transferor credit entity EIN	(d) Credits subject to the passive activity limit, before application of the limit	(e) Credits not subject to the passive activity limits	(f) Credit transfer election amount (enter amounts transferred out as a negative amount)	(g) Combine columns (e) and (f) with the credit from column (d) allowed after the passive activity limit	(h) Gross elective payment election (EPE) amount	(i) Amount of column (g) applied against tax in Part II	(j) Net EPE amount. Enter the smaller of column (h) or column (g) minus column (i)
3 Form 8844										
4 Specified credits:										
a Form 3468, Part VI										
b Form 5884										
c Form 6478										
d Form 8586										
e Form 8835, Part II										
f Form 8846										
g Form 8900										
h Form 8941										
i Form 6765 (ESB)										
j Form 8994										
k Form 3468, Part VII										
l Reserved										
m Reserved										
z Other specified credits										
5 Add lines 4a–4z										
6 Add lines 2, 3, and 5					250		250		250	0

Sales of Business Property
(Also Involuntary Conversions and Recapture Amounts
Under Sections 179 and 280F(b)(2))

Attach to your tax return.

Go to www.irs.gov/Form4797 for instructions and the latest information.

Name(s) shown on return

Magenta Trust

Identifying number

00-4012343

1a	Enter the gross proceeds from sales or exchanges reported to you for 2025 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions	1a	215,000
b	Enter the total amount of gain that you are including on lines 2, 10, and 24 due to the partial dispositions of MACRS assets	1b	
c	Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets	1c	

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)	
	Magenta Daycare	02/10/2019	02/01/2024	215,000		175,000	40,000	
3	Gain, if any, from Form 4684, line 39						3	
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37						4	
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824						5	
6	Gain, if any, from line 32, from other than casualty or theft						6	
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows						7	40,000
Partnerships and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120-S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.								
Individuals, partners, S corporation shareholders, and all others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.								
8	Nonrecaptured net section 1231 losses from prior years. See instructions						8	
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions						9	40,000

Part II Ordinary Gains and Losses (see instructions)**10** Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

11	Loss, if any, from line 7						11 ()
12	Gain, if any, from line 7 or amount from line 8, if applicable						12
13	Gain, if any, from line 31						13
14	Net gain or (loss) from Form 4684, lines 31 and 38a						14
15	Ordinary gain from installment sales from Form 6252, line 25 or 36						15
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824						16
17	Combine lines 10 through 16						17
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.						
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions						18a
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), Part I, line 4						18b

**Biodiesel, Renewable Diesel, or
Sustainable Aviation Fuels Credit**

OMB No. 1545-1924

Attachment
Sequence No. **141**

Attach to your tax return.

Go to www.irs.gov/Form8864 for instructions and the latest information.

Name(s) shown on return

Magenta Trust

Identifying number

00-4012343

A If making a transfer election, enter the IRS-issued registration number:

Type of Fuel		(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
1 Reserved for future use	1			
2 Reserved for future use	2			
3 Reserved for future use	3			
4 Reserved for future use	4			
5 Reserved for future use	5			
6 Reserved for future use	6			
7 Qualified agri-biodiesel production for fuel sold or used before July 1, 2025	7	500	\$.10	50
8 Qualified agri-biodiesel production for fuel sold or used after June 30, 2025, but before January 1, 2027	8	500	\$.20	100
9 Add lines 7 and 8. Include this amount in income for your tax year. See instructions	9			150
10 Biodiesel, renewable diesel, or sustainable aviation fuel credit from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	10			350
11 Add lines 9 and 10. Cooperatives, estates, and trusts, go to line 12. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on the appropriate line of Form 3800. See instructions	11			500
12 Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	12			250
13 Cooperatives, estates, and trusts, subtract line 12 from line 11. Report this amount on the appropriate line of Form 3800. See instructions	13			250

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 25778F

Form **8864** (Rev. 12-2025) Created 9/4/25

**Net Investment Income Tax—
Individuals, Estates, and Trusts**

Attach to your tax return.
Go to www.irs.gov/Form8960 for instructions and the latest information.

OMB No. 1545-2227

2024
Attachment
Sequence No. **72**

Name(s) shown on your tax return

Your social security number or EIN

Magenta Trust

00-4012343

Part I Investment Income

- ☐ Section 6013(g) election (see instructions)
☐ Section 6013(h) election (see instructions)
☐ Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions)		1	17,000
2	Ordinary dividends (see instructions)		2	378,600
3	Annuities (see instructions)		3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, trades or businesses, etc. (see instructions)	4a		
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b		
c	Combine lines 4a and 4b		4c	
5a	Net gain or loss from disposition of property (see instructions)	5a	40,000	
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	-40,000	
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c		
d	Combine lines 5a through 5c		5d	0
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)		6	
7	Other modifications to investment income (see instructions)		7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7		8	395,600

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a	0	
b	State, local, and foreign income tax (see instructions)	9b	0	
c	Miscellaneous investment expenses (see instructions)	9c	0	
d	Add lines 9a, 9b, and 9c		9d	0
10	Additional modifications (see instructions)		10	0
11	Total deductions and modifications. Add lines 9d and 10		11	0

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11, from Part I, line 8. Individuals, complete lines 13–17. Estates and trusts, complete lines 18a–21. If zero or less, enter -0-	12	395,600
Individuals:			
13	Modified adjusted gross income (see instructions)	13	
14	Threshold based on filing status (see instructions)	14	
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	
16	Enter the smaller of line 12 or line 15	16	
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	17	
Estates and Trusts:			
18a	Net investment income (line 12 above)	18a	395,600
b	Deductions for distributions of net investment income and charitable deductions (see instructions)	18b	395,600
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	18c	
19a	Adjusted gross income (see instructions)	19a	39,700
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b	15,650
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c	24,050
20	Enter the smaller of line 18c or line 19c	20	0
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (0.038). Enter here and include on your tax return (see instructions)	21	0

Form 8453-FE	U.S. Estate or Trust Declaration for an IRS e-file Return	OMB No. 1545-0967
	For calendar year 2024, or fiscal year beginning _____, 2024, and ending _____, 20_____ File electronically with the estate's or trust's return. Do not file paper copies. Go to www.irs.gov/Form8453FE for the latest information.	2024
Department of the Treasury Internal Revenue Service		
Name of estate or trust <u>Magenta Trust</u>	Employer identification number <u>00-4012343</u>	
Name and title of fiduciary		

Part I Tax Return Information		
1	Total income (Form 1041, line 9)	435,750
2	Income distribution deduction (Form 1041, line 18)	392,250
3	Taxable income (Form 1041, line 23)	39,700
4	Total tax (Form 1041, line 24)	6,408
5	Tax due or overpayment (Form 1041, line 28 or 29)	68,592

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 2024 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	Signature of fiduciary or officer representing fiduciary	Date
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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.					
ERO's Use Only	ERO's signature	Date	Check if also paid preparer ☐	Check if self-employed ☐	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.

Paid Preparer Use Only	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.	