June30, 2025 – These are the most current forms available.

Tax Year 2025

1041 MeF ATS Scenario 4

Hobert Green Estate

00-4011114

Forms Included in Scenario

Form 1041
Schedule I (Form 1041)
Form 4952
Form 8960
Form 8453FE
Form 3800
Form 8908
IRS Payment
Form 1041 Line 8 Income --Repeating Group
Form 1041 Estate Tax Deduction with IRD Computation Statement
Schedule K-1 (Form 1041)
Schedule K-1 Estate Tax Deductions Explanation

Taxpayer's Name, Address and TIN

Hobert Green Estate
4 Test St
Baltimore, MD 21215
00-4011114

Beneficiary
*John Blue

Form 8960
Line 18B will be 44,000

Signature Information

Signature on Form 8453FE and included in submission as PDF.

Prior Year Income Amt: $91,000

IRS Payment Record

Routing Number:	101000695
Bank Account Number:	0536647211
Bank Account Type:	Checking
Payment Amount:	$4,885.00
Requested Payment Date:	01/15/2026
Daytime Phone Number:	000-453-6455

Form 1041 Line 8 Income -- Repeating Group

Description	Amount
Lump sum pension	10,000
Final Wages	2,000

Statement Information

Form 1041 Line 19 Estate Tax Deduction with IRD Computation Statement

IRD – Wages	2,000
Estate tax after credits	26,800
Estate tax without net value amount	26,320
Qualifying Estate Tax Deduction	480
IRD Included in Recipient Income	500
Estate Tax Deduction	240

Form 1041 Such K-1 Estate Tax Deductions Explanation

Total IRD Income	2,000 (50% reported on K-1, box 5)
Qualifying estate tax deduction	480 (50% reported on K-1, box 10) IRD
Included in Recipient Income	500
Estate Tax Deduction	240

Form 8908

***Note: IRD (Income in respect of decedent)*

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.

2025 OMB No. 1545-0092

For calendar year 2025 or fiscal year beginning 02/01, 2025, and ending 01/31, 20 26

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

Name of estate or trust (If a grantor type trust, see the instructions.): Hobert Green Estate

C Employer identification number: 00-4011114

Name and title of fiduciary: AA&BB Estate Planning

D Date entity created:

Number and street. (If a P.O. box, see the instructions.): 41 Test St

Room or suite no.:

City or town: Baltimore | State or province: MD | Country: | ZIP or foreign postal code: 21215

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)

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	85,000
	2a	Total ordinary dividends	2a	
	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	
	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	8	12,000
	9	**Total income.** Combine lines 1, 2a, and 3 through 8	9	97,000
Deductions	10	Interest. Check if Form 4952 is attached ☑	10	5,000
	11	Taxes	11	8,000
	12	Fiduciary fees. If only a portion is deductible under section 67(e), see instructions	12	7,000
	13	Charitable deduction (from Schedule A, line 7)	13	4,500
	14	Attorney, accountant, and return preparer fees. If only a portion is deductible under section 67(e), see instructions	14	
	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	24,500
	17	Adjusted total income or (loss). Subtract line 16 from line 9 — 17: 72,500		
	18	Income distribution deduction (from Schedule B, line 15). Attach Schedules K-1 (Form 1041)	18	40,500
	19	Estate tax deduction including certain generation-skipping taxes (attach computation)	19	240
	20	Qualified business income deduction. Attach Form 8995 or 8995-A	20	
	21	Exemption	21	600
	22	Add lines 18 through 21	22	41,340
Tax and Payments	23	Taxable income. Subtract line 22 from line 17. If a loss, see instructions	23	31,160
	24	**Total tax** (from Schedule G, Part I, line 9)	24	8,885
	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	4,000
	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	4,885
	29	**Overpayment.** If line 26 is larger than the total of lines 24, 25, and 27, enter amount overpaid	29	
	30	Amount of line 29 to be: **a Credited to 2026** ____ ; **b Refunded**	30b	
		To elect direct deposit for this amount, complete lines 30c, 30d, and 30e.		
	c	Routing number ____ **d** Type: ☐ Checking ☐ Savings		
	e	Account number		

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	4,500
2	Tax-exempt income allocable to charitable contributions. See instructions	2	
3	Subtract line 2 from line 1	3	4,500
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	4,500
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	4,500

Schedule B Income Distribution Deduction

1	Adjusted total income. See instructions			1	72,500
2	Adjusted tax-exempt interest			2	0
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	0
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	72,500
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	40,500
10	Other amounts paid, credited, or otherwise required to be distributed			10	0
11	Total distributions. Add lines 9 and 10. If greater than line 8, see instructions			11	40,500
12	Enter the amount of tax-exempt income included on line 11			12	0
13	Tentative income distribution deduction. Subtract line 12 from line 11			13	40,500
14	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-			14	72,500
15	**Income distribution deduction.** Enter the smaller of line 13 or line 14 here and on page 1, line 18			15	40,500

Schedule G Tax Computation and Payments (see instructions)

Part I — Tax Computation

1	**Tax:**				
a	Tax on taxable income. See instructions	1a	9,516		
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	9,516
2a	Foreign tax credit. Attach Form 1116	2a			
b	General business credit. Attach Form 3800	2b	1,500		
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	1,500
3	Subtract line 2e from line 1e. If zero or less, enter -0-			3	8,016
4	Tax on the ESBT portion of the trust (from ESBT Tax Worksheet, line 17). See instructions			4	0
5	Net investment income tax from Form 8960, line 21			5	869
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	8,885

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	4,000
11	Estimated tax payments allocated to beneficiaries (from Form 1041-T)	11	0
12	Subtract line 11 from line 10	12	4,000
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	4,000

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 $		
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 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: Hobert Green Estate

Employer identification number: 00-4011114

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	72,500
2	Interest	2	5,000
3	Taxes	3	8,000
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	85,500
	Complete Part II below before going to line 24.		
24	Income distribution deduction from Part II, line 42 — 24: 40,500		
25	Estate tax deduction (from Form 1041, line 19) — 25: 240		
26	Add lines 24 and 25	26	40,740
27	Estate's or trust's share of alternative minimum taxable income. Subtract line 26 from line 23	27	44,760

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	85,500
29	Adjusted tax-exempt interest (other than amounts included on line 7)	29	0
30	Total net gain from Schedule D (Form 1041), line 19, column (1). If a loss, enter -0-	30	0
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	( )
34	Capital losses computed on a minimum tax basis included on line 23. Enter as a positive amount	34	0
35	Distributable net alternative minimum taxable income (DNAMTI). Combine lines 28 through 34. If zero or less, enter -0-	35	85,500
36	Income required to be distributed currently (from Form 1041, Schedule B, line 9)	36	40,500
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	40,500
39	Tax-exempt income included on line 38 (other than amounts included on line 7)	39	0
40	Tentative income distribution deduction on a minimum tax basis. Subtract line 39 from line 38	40	40,500

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	85,500
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	40,500

Part III Alternative Minimum Tax

43	Exemption amount			43	$30,700
44	Enter the amount from line 27	44	44,760		
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	14,060
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	3,656
51	Alternative minimum foreign tax credit (see instructions)			51	0
52	Tentative minimum tax. Subtract line 51 from line 50			52	3,656
53	Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a)			53	9,516
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	
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			
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			
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			
59	Enter the **smaller** of line 55 or line 58			59	
60	Subtract line 59 from line 55			60	
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	
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			
64	Subtract line 63 from line 62. If zero or less, enter -0-	64			
65	Enter the **smaller** of line 55 or line 56	65			
66	Enter the **smaller** of line 64 or line 65. This amount is taxed at 0%	66			
67	Subtract line 66 from line 65	67			

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			
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			
71	Add line 69 and line 70	71			
72	Subtract line 71 from line 68. If zero or less, enter -0-	72			
73	Enter the **smaller** of line 67 or line 72	73			
74	Multiply line 73 by 15% (0.15)			74	
75	Add lines 66 and 73	75			
	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	
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	
83	Enter the **smaller** of line 81 or line 82 here and on line 50			83	

661117

[X] Final K-1 [ ] Amended K-1 OMB No. 1545-0092

Schedule K-1 (Form 1041) 2025

Department of the Treasury
Internal Revenue Service

For calendar year 2025, or tax year

beginning 02 / 01 / 2025 ending 01 / 31 / 2026

Beneficiary's Share of Income, Deductions, Credits, etc.

See back of form and instructions.

Part I Information About the Estate or Trust

A Estate's or trust's employer identification number

00-4011114

B Estate's or trust's name

Hobert Green Estate

C Fiduciary's name, address, city, state, and ZIP code

AA&BB Estate Planning
4 Test St
Baltimore, MD 21215

D [ ] Check if Form 1041-T was filed and enter the date it was filed

E [ ] Check if this is the final Form 1041 for the estate or trust

Part II Information About the Beneficiary

F Beneficiary's identifying number

455-00-4343

G Beneficiary's name, address, city, state, and ZIP code

John Blue
4020 Yellow St
Baltimore, MD 21215

H [X] Domestic beneficiary [ ] Foreign beneficiary

Part III Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items

1	Interest income	39,500
2a	Ordinary dividends	
2b	Qualified dividends	
3	Net short-term capital gain	
4a	Net long-term capital gain	
4b	28% rate gain	
4c	Unrecaptured section 1250 gain	
5	Other portfolio and nonbusiness income	1,000
6	Ordinary business income	
7	Net rental real estate income	
8	Other rental income	
9	Directly apportioned deductions	
10	Estate tax deduction	240
11	Final year deductions	
12	Alternative minimum tax adjustment	
13	Credits and credit recapture	
14	Other information	H 39,500

* See attached statement for additional information.

Note: A statement must be attached showing the beneficiary's share of income and directly apportioned deductions from each business, rental real estate, and other rental activity.

For IRS Use Only

Form **3800**

Department of the Treasury
Internal Revenue Service

General Business Credit

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

OMB No. 1545-0895
2025
Attachment Sequence No. **22**

Name(s) shown on return	Identifying number
Hobert Green Estate	00-4011114

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	
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			4	
	Check this box if the carryforward was changed or revised from the original reported amount . . ☐				
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	

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, Part I, 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	9,516
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	9,516
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	9,516
12	**Net regular tax.** Subtract line 10c from line 7. If zero or less, enter -0- . . .	12	9,516		
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	3,656		
15	Enter the greater of line 13 or line 14			15	3,656
16	Subtract line 15 from line 11. If zero or less, enter -0-			16	5,860
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)			17	0
	C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.				

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	2,742
19	Enter the greater of line 13 or line 18			19	2,742
20	Subtract line 19 from line 11. If zero or less, enter -0-			20	6,774
21	Subtract line 17 from line 20. If zero or less, enter -0-			21	6,774
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			
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	9,516
28	Add lines 17 and 26			28	0
29	Subtract line 28 from line 27. If zero or less, enter -0-			29	9,516
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	1,500
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			
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	1,500
37	Enter the **smaller** of line 29 or line 36. This is the amount allowed for specified credits			37	1,500

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, Part I, line 5c. • Estates and trusts. Form 1041, Schedule G, line 2b.	38	1,500

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**.

	Current year credits from:	**(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)										
m	Form 8896										
n	Form 8906										
o	Form 3468, Part IV										
p	Form 8908	3		00-4111114		1,500		1,500		1,500	
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, line 8										
gg	Form 7211, Part II										
hh	Reserved										
ii	Reserved										
zz	Other credits										
2	Add lines 1a–1zz										

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)*

	Current year credits from:	**(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										

Part IV Carryovers of General Business Credits (GBCs) (see instructions)

	Credits carried over to tax year 2025	(a) No. of items	(b) Originating tax year	(c) Pass-through entity EIN	Carryover: Subject to the passive activity limits (d) **Before** the passive activity limitations	(e) **After** the passive activity limitations	(f) Not subject to passive activity limits	(g) Amount of columns (e) and (f) applied against tax in Part II	(h) Amount of columns (e) and (f) recaptured or otherwise adjusted	(i) Carryforward to 2026. Subtract the sum of columns (g) and (h) from the sum of columns (e) and (f)
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									
m	Form 8896									
n	Form 8906									
o	Form 3468, Part IV									
p	Form 8908									
q	Form 7218, Part II									
r	Reserved									
s	Form 8911									
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									
gg	Form 7211, Part II									
hh	Reserved									
ii	Reserved									
jj	Reserved									
zz	Other									

Part IV Carryovers of General Business Credits (GBCs) (see instructions) *(continued)*

	Credits carried over to tax year 2025 **Note:** Credits on lines 2a through 2x are expired. Only carryforwards are allowed.	**(a)** No. of items	**(b)** Originating tax year	**(c)** Pass-through entity EIN	Carryover **Subject to the passive activity limits** **(d)** **Before** the passive activity limitations	Carryover **Subject to the passive activity limits** **(e)** **After** the passive activity limitations	Carryover **(f)** Not subject to passive activity limits	Carryover **(g)** Amount of columns (e) and (f) applied against tax in Part II	**(h)** Amount of columns (e) and (f) recaptured or otherwise adjusted	**(i)** Carryforward to 2026. Subtract the sum of columns (g) and (h) from the sum of columns (e) and (f)
2a	Form 5884-A									
b	Form 8586 (pre-2008)									
c	Form 8845									
d	Form 8907									
e	Form 8909									
f	Form 8923									
g	Form 8834									
h	Form 8931									
i	Form 1065-B									
j	Form 5884 (pre-2007)									
k	Form 6478 (pre-2005)									
l	Form 8846 (pre-2007)									
m	Form 8900 (pre-2008)									
n	Trans-Alaska pipeline liability									
o	Form 5884-A, Section A									
p	Form 5884-A, Section B									
q	Form 5884-A, Section A									
r	Form 5884-A, Section B									
s	Form 5884-B									
t	Form 8847									
u	Form 8861									
v	Form 8884									
w	Form 8942									
x	Form 8910									
y	Reserved									
z	Reserved									
zz	Other credits (see inst.)									
3	Form 8844									

Part IV Carryovers of General Business Credits (GBCs) (see instructions) *(continued)*

	Credits carried over to tax year 2025	**(a)** No. of items	**(b)** Originating tax year	**(c)** Pass-through entity EIN	**Carryover** — **Subject to the passive activity limits** — **(d)** **Before** the passive activity limitations	**(e)** **After** the passive activity limitations	**(f)** Not subject to passive activity limits	**(g)** Amount of columns (e) and (f) applied against tax in Part II	**(h)** Amount of columns (e) and (f) recaptured or otherwise adjusted	**(i)** Carryforward to 2026. Subtract the sum of columns (g) and (h) from the sum of columns (e) and (f)
4	**Specified credits:**									
a	Form 3468, Part VI									
b	Form 5884									
c	Form 6478									
d	Form 8586 (post-2007)									
e	Form 8835									
f	Form 8846									
g	Form 8900									
h	Form 8941									
i	Form 6765 ESB credit									
j	Form 8994									
k	Form 3468, Part VII (post-2007)									
l	Reserved									
m	Reserved									
y	ESBC (see inst.)									
z	Other specified credits									
5	Add lines 4a–4z									
6	Add lines 1a through 2zz									
7	Add lines 3, 5, and 6									

Part V Breakdown of Aggregate Amounts on Part III for Facility-by-Facility, Multiple Pass-Through Entities, etc.

					Credits subject to the passive activity limit				Not subject to the limit	
			EIN		Before applying the limit					
	(a) Part III line number	**(b)** Elective payment or transfer registration number	**(c)(1)** Pass-through entity EIN	**(c)(2)** Transferor entity EIN	**(d)(1)** Credits other than credit transfer election credits	**(d)(2)** Credit transfer election credits sold	**(d)(3)** Credit transfer election credits purchased	**(d)(4)** Credits from columns (d)(1) (less column (d)(2)) and (d)(3) allowed after limit	**(e)** Credits other than transfer election credits	**(f)(1)** Transfer election credits sold
1						( )				( )
2						( )				( )
3						( )				( )
4						( )				( )
5						( )				( )
6						( )				( )
7						( )				( )
8						( )				( )
9						( )				( )
10						( )				( )
11						( )				( )
12						( )				( )
13						( )				( )
14						( )				( )
15						( )				( )

	(f)(2) Purchased transfer election credits not subject to passive activity limit	**(g)** Combine columns (d)(4), (e), (f)(1), and (f)(2)	**(h)(1)** Gross EPE amount. Portion of column (g) eligible for an EPE election	**(h)(2)** Subtract column (h)(1) from column (g) (credit excluding EPE)	**(i)(1)** Amount of column (h)(2) applied against tax in Part II	**(i)(2)** Amount of EPE eligible credit in column (h)(1) applied against tax in Part II	**(j)** Net EPE amount. Subtract column (i)(2) from column (h)(1)	**(k)** Carryforward to 2026. Subtract column (i)(1) from column (h)(2)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								

Part VI Breakdown of Aggregate Amounts in Part IV (see instructions)

				Carryover					
				Subject to the passive activity limits					
	(a) Line number from Part IV	**(b)** Originating tax year	**(c)** Pass-through entity EIN	**(d)** **Before** the passive activity limitations	**(e)** **After** the passive activity limitations	**(f)** Not subject to passive activity limits	**(g)** Amount of columns (e) and (f) applied against tax in Part II	**(h)** Amount of columns (e) and (f) recaptured or otherwise adjusted	**(i)** Carryforward to 2026. Subtract the sum of columns (g) and (h) from the sum of columns (e) and (f)
1									
2									
3									
4									
5									
6									
7									
8									
9									
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11									
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33									
34									
35									

Form 4952 Investment Interest Expense Deduction

Department of the Treasury
Internal Revenue Service

Attach to your tax return.
Go to *www.irs.gov/Form4952* for the latest information.

OMB No. 1545-0191
2025
Attachment Sequence No. 51

Name(s) shown on return: Hobert Green Estate
Identifying number: 00-4011114

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2025 (see instructions)	1	5,000
2	Disallowed investment interest expense from 2024 Form 4952, line 7	2	
3	**Total investment interest expense.** Add lines 1 and 2	3	5,000

Part II Net Investment Income

4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4a	85,000		
b	Qualified dividends included on line 4a	4b			
c	Subtract line 4b from line 4a			4c	85,000
d	Net gain from the disposition of property held for investment	4d			
e	Enter the **smaller** of line 4d or your net capital gain from the disposition of property held for investment. See instructions	4e			
f	Subtract line 4e from line 4d			4f	
g	Enter the amount from lines 4b and 4e that you elect to include in investment income. See instructions			4g	
h	Investment income. Add lines 4c, 4f, and 4g			4h	85,000
5	Investment expenses (see instructions)			5	
6	**Net investment income.** Subtract line 5 from line 4h. If zero or less, enter -0-			6	85,000

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2026. Subtract line 6 from line 3. If zero or less, enter -0-	7	0
8	**Investment interest expense deduction.** Enter the **smaller** of line 3 or line 6. See instructions	8	5,000

Form **8908**
(Rev. December 2025)
Department of the Treasury
Internal Revenue Service

Energy Efficient Home Credit

Attach to your tax return.
Go to *www.irs.gov/Form8908* for instructions and the latest information.

OMB No. 1545-1979
Attachment Sequence No. **153**

Name(s) shown on return: Hobert Green Estate
Identifying number: 00-4011114

A For each home for which you are claiming the credit, are you an eligible contractor that participated in the Energy Star Residential New Construction Program, the Energy Star Manufactured New Homes Program, or the Energy Star Multifamily New Construction Program and built or produced a qualified new energy efficient home? See instructions . . . ☐ **Yes** ☐ **No**

B For each home for which you are claiming the credit, did you have a basis in a qualified new energy efficient home during its construction/production and before it was acquired by a person for use as a residence during the tax year? See instructions . . . ☐ **Yes** ☐ **No**

C For each home for which you are claiming the credit, did a certifier issue a certification of energy efficiency savings before the home was acquired by a person for use as a residence during the tax year? See instructions . . . ☐ **Yes** ☐ **No**

If you answered "No" to question A, B, or C, **STOP**, you cannot claim the credit. If you answered "Yes" to questions A, B, and C, continue to line D.

D Complete Part II and list the person or business (certifier) you used to secure a certification of energy efficiency savings for the home(s) for which you are claiming the credit, and enter the number of certifiers listed in Part II here. See instructions for the definition of a certifier . . . 1

E Enter the total number of home certifications reported in Part II, column (c). This entry must equal the sum of lines 1a, 2a, 3a, 4a, 5a, and 6a below . . . 3

Part I. Information About Your Qualified Homes

1a	Enter the total number of qualified new energy efficient homes eligible to participate in the Energy Star Residential New Construction Program or the Energy Star Manufactured New Homes Program meeting the single-family home requirements but not certified as a zero energy ready home that were sold or leased to another person for use as a residence during the tax year. See instructions	**1a**			
b	Multiply line 1a by $2,500			**1b**	
2a	Enter the total number of qualified new energy efficient homes eligible to participate in the Energy Star Residential New Construction Program or the Energy Star Manufactured New Homes Program and certified as a zero energy ready home that were sold or leased to another person for use as a residence during the tax year. See instructions	**2a**			
b	Multiply line 2a by $5,000			**2b**	
3a	Enter the total number of qualified new energy efficient homes eligible to participate in the Energy Star Multifamily New Construction Program meeting the multifamily home requirements and the prevailing wage requirements but not certified as a zero energy ready home that were sold or leased to another person for use as a residence during the tax year. See instructions	**3a**			
b	Multiply line 3a by $2,500			**3b**	
4a	Enter the total number of qualified new energy efficient homes eligible to participate in the Energy Star Multifamily New Construction Program meeting the prevailing wage requirements and certified as a zero energy ready home that were sold or leased to another person for use as a residence during the tax year. See instructions	**4a**			
b	Multiply line 4a by $5,000			**4b**	
5a	Enter the total number of qualified new energy efficient homes eligible to participate in the Energy Star Multifamily New Construction Program meeting the multifamily home requirements but not meeting the prevailing wage requirements and not certified as a zero energy ready home that were sold or leased to another person for use as a residence during the tax year. See instructions	**5a**	3		
b	Multiply line 5a by $500			**5b**	1,500

Part I. Information About Your Qualified Homes *(continued)*

6a	Enter the total number of qualified new energy efficient homes eligible to participate in the Energy Star Multifamily New Construction Program not meeting the prevailing wage requirements but certified as a zero energy ready home that were sold or leased to another person for use as a residence during the tax year. See instructions	6a			
b	Multiply line 6a by $1,000			6b	
7	Energy efficient home credit from partnerships and S corporations (see instructions)			7	
8	Add lines 1b, 2b, 3b, 4b, 5b, 6b, and 7. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 1p			8	1,500

Part II. Certifier Information

	(a) Name of issuing certifier (see instructions)	(b) State where certifier is located	(c) Number of your homes certified by this certifier	(d) Number of certifications that were modified from the original certification	(e) Reserved for future use
1	Clear Air Sol tions	MD	3	0	
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
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28					
29					
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31					
32					
33					
34					
35					
36					
37					
38					

Part III. Qualified Homes' Addresses (see instructions)

	(a) Address (number and street)	(b) City	(c) State	(d) ZIP code
1	1001 S nn A e.	Baltimore	MD	21215
2	1003 S nn A e.	Baltimore	MD	21215
3	1005 S nn A e.	Blatimore	MD	21215
4				
5				
6				
7				
8				
9				
10				
11				
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14				
15				
16				
17				
18				
19				
20				

Form **8453-FE**

Department of the Treasury
Internal Revenue Service

U.S. Estate or Trust Declaration for an IRS *e-file* Return

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.

OMB No. 1545-0967

2024

Name of estate or trust	Employer identification number
Hobert Green Estate	00-4011114

Name and title of fiduciary
AA&BB Estate Planning

Part I Tax Return Information

1	Total income (Form 1041, line 9)	1	97,000
2	Income distribution deduction (Form 1041, line 18)	2	40,500
3	Taxable income (Form 1041, line 23)	3	31,160
4	Total tax (Form 1041, line 24)	4	8,885
5	Tax due or overpayment (Form 1041, line 28 or 29)	5	4,885

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

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.	

Form **8960**

Department of the Treasury
Internal Revenue Service

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: Hobert Green Estate
Your social security number or EIN: 00-4011114

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	85,000
2	Ordinary dividends (see instructions)			2	
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			
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b			
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c			
d	Combine lines 5a through 5c			5d	
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	85,000

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a	5,000		
b	State, local, and foreign income tax (see instructions)	9b	7,010		
c	Miscellaneous investment expenses (see instructions)	9c			
d	Add lines 9a, 9b, and 9c			9d	12,010
10	Additional modifications (see instructions)			10	6,134
11	Total deductions and modifications. Add lines 9d and 10			11	18,144

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	66,856
	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	66,856		
b	Deductions for distributions of net investment income and charitable deductions (see instructions)	18b	44,000		
c	Undistributed net investment income. Subtract line 18b from line 18a (see instructions). If zero or less, enter -0-	18c	22,856		
19a	Adjusted gross income (see instructions)	19a	48,900		
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	33,250		
20	Enter the smaller of line 18c or line 19c			20	22,856
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	869