SCHEDULE J (Form 1041)	**Accumulation Distribution for Certain Complex Trusts**	OMB No. 1545-0092
Department of the Treasury Internal Revenue Service	▶ Attach to Form 1041. ▶ See the Instructions for Form 1041.	20**06**

Name of trust	Employer identification number

Part I — Accumulation Distribution in 2006

Note: *See the Form 4970 instructions for certain income that minors may exclude and special rules for multiple trusts.*

1	Other amounts paid, credited, or otherwise required to be distributed for 2006 (from Schedule B of Form 1041, line 10)	**1**	
2	Distributable net income for 2006 (from Schedule B of Form 1041, line 7) . . .	**2**	
3	Income required to be distributed currently for 2006 (from Schedule B of Form 1041, line 9)	**3**	
4	Subtract line 3 from line 2. If zero or less, enter -0-	**4**	
5	Accumulation distribution for 2006. Subtract line 4 from line 1	**5**	

Part II — Ordinary Income Accumulation Distribution (Enter the applicable throwback years below.)

Note: *If the distribution is thrown back to more than five years (starting with the earliest applicable tax year beginning after 1968), attach additional schedules. (If the trust was a simple trust, see Regulations section 1.665(e)-1A(b).)*

			Throwback year ending -----------	Throwback year ending -----------	Throwback year ending -----------	Throwback year ending -----------	Throwback year ending -----------
6	Distributable net income (see page 40 of the instructions) .	6					
7	Distributions (see page 40 of the instructions)	7					
8	Subtract line 7 from line 6 .	8					
9	Enter amount from page 2, line 25 or line 31, as applicable	9					
10	Undistributed net income Subtract line 9 from line 8 .	10					
11	Enter amount of prior accumulation distributions thrown back to any of these years	11					
12	Subtract line 11 from line 10	12					
13	Allocate the amount on line 5 to the earliest applicable year first. Do not allocate an amount greater than line 12 for the same year (see page 40 of the instructions) . . .	13					
14	Divide line 13 by line 10 and multiply result by amount on line 9	14					
15	Add lines 13 and 14 . . .	15					
16	Tax-exempt interest included on line 13 (see page 40 of the instructions)	16					
17	Subtract line 16 from line 15	17					

For Paperwork Reduction Act Notice, see the Instructions for Form 1041.   Cat. No. 11382Z   **Schedule J (Form 1041) 2006**

Part III   **Taxes Imposed on Undistributed Net Income** (Enter the applicable throwback years below.) (See page 40 of the instructions.)

Note: *If more than five throwback years are involved, attach additional schedules. If the trust received an accumulation distribution from another trust, see Regulations section 1.665(d)-1A.*

If the trust elected the alternative tax on capital gains (repealed for tax years beginning after 1978), **skip** lines 18 through 25 and **complete** lines 26 through 31.		Throwback year ending ------------	Throwback year ending ------------	Throwback year ending ------------	Throwback year ending ------------	Throwback year ending ------------
18 Regular tax	18					
19 Trust's share of net short-term gain	19					
20 Trust's share of net long-term gain	20					
21 Add lines 19 and 20	21					
22 Taxable income	22					
23 Enter percent. Divide line 21 by line 22, but do not enter more than 100%	23	%	%	%	%	%
24 Multiply line 18 by the percentage on line 23	24					
25 Tax on undistributed net income. Subtract line 24 from line 18. Enter here and on page 1, line 9	25					
Do not complete lines 26 through 31 unless the trust elected the alternative tax on long-term capital gain.						
26 Tax on income other than long-term capital gain	26					
27 Trust's share of net short-term gain	27					
28 Trust's share of taxable income less section 1202 deduction	28					
29 Enter percent. Divide line 27 by line 28, but do not enter more than 100%	29	%	%	%	%	%
30 Multiply line 26 by the percentage on line 29	30					
31 Tax on undistributed net income. Subtract line 30 from line 26. Enter here and on page 1, line 9	31					

Part IV   **Allocation to Beneficiary**

Note: *Be sure to complete **Form 4970,** Tax on Accumulation Distribution of Trusts.*

Beneficiary's name

Beneficiary's address (number and street including apartment number or P.O. box)

City, state, and ZIP code

Identifying number

		(a) This beneficiary's share of line 13	(b) This beneficiary's share of line 14	(c) This beneficiary's share of line 16
32 Throwback year	32			
33 Throwback year	33			
34 Throwback year	34			
35 Throwback year	35			
36 Throwback year	36			
37 Total. Add lines 32 through 36. Enter here and on the appropriate lines of Form 4970	37			

Printed on recycled paper   **Schedule J (Form 1041) 2006**