

2013 California Fiduciary Income Tax Return

For calendar year 2013 or fiscal year beginning (mm/dd/yyyy) and ending (mm/dd/yyyy)

Form header section containing: Type of entity (Decedent's estate, Simple trust, Complex trust, Grantor trust, Bankruptcy estate - Chapter 7, Bankruptcy estate - Chapter 11, Pooled income fund, ESBT, QSST, Apportioning Trust), Name of estate or trust, FEIN, Name and title of all fiduciaries, Additional Information (see instructions), PBA Code, Street Address (number and street, or PO Box), Apt no./Suite no., PMB/Private Mailbox, City (If you have a foreign address, see page 6), State, ZIP Code, Foreign Country Name, Foreign Province/State/County, Foreign Postal Code, and applicable boxes for Initial tax return, Final tax return, REMIC, Amended tax return, and Change in fiduciary's name or address.

Trusts that have nonresident trustees and/or nonresident beneficiaries must first complete Schedule G on Side 3.

Income section table with 9 rows: 1 Interest income, 2 Dividends, 3 Business income or (loss), 4 Capital gain or (loss), 5 Rents, royalties, partnerships, other estates and trusts, etc., 6 Farm income or (loss), 7 Ordinary gain or (loss), 8 Other income, 9 Total income. All values are 00.

Deductions section table with 15 rows: 10 Interest, 11 Taxes, 12 Fiduciary fees, 13 Charitable deduction, 14 Attorney, accountant, and return preparer fees, 15a Other deductions not subject to 2% floor, 15b Allowable misc. itemized deductions subject to 2% floor, 15c Total, 16 Total, 17 Adjusted total income (or loss), 18 Income distribution deduction, 20a Taxable income of fiduciary, 20b ESBT Taxable Income. All values are 00.

Tax and Payments section table with 14 rows: 21a Regular tax, 21b Other taxes, 21c QSF tax, 21d Total, 22 Exemption credit, 23 Credits, 24 Total, 25 Subtract line 24 from line 21, 26 Alternative minimum tax, 27 Mental Health Services Tax, 28 Tax liability, 29 California income tax withheld, 30 California income tax previously paid, 31 2013 Withholding, 32 2013 CA estimated tax, 33 Total payments, 34 Tax due. All values are 00.

|                  |    |  |      |    |
|------------------|----|--|------|----|
| Tax and Payments | 35 | Overpaid tax. Subtract line 28 from line 33 from Side 1.   | ● 35 | 00 |
|                  | 36 | Amount of line 35 to be credited to 2014 estimated tax.  | ● 36 | 00 |
|                  | 37 | Amount of overpaid tax available this year. Subtract line 36 from line 35  | ● 37 | 00 |
|                  | 38 | Use tax. See instructions  | ● 38 | 00 |
|                  | 39 | Total voluntary contributions from line 61 below   | ● 39 | 00 |
|                  | 40 | Refund or No Amount Due. See instructions.   | 40   | 00 |
|                  | 41 | Amount Due. See instructions.  | ● 41 | 00 |
|                  | 42 | Underpayment of estimated tax. Check the box: <input type="checkbox"/> FTB 5805 attached <input type="checkbox"/> FTB 5805F attached | ● 42 | 00 |

| Voluntary Contributions                                       | Code  |       | Amount                                       | Code                               |       | Amount |
|---|---|-------|--|------------------------------------|-------|--------|
|   | Alzheimer's Disease/Related Disorders Fund  | ▶ 401 | 00   | Municipal Shelter Spay-Neuter Fund | ▶ 412 | 00     |
| CA Fund for Senior Citizens                                   | ▶ 402   | 00    | CA Cancer Research Fund                      | ▶ 413                              | 00    |        |
| Rare and Endangered Species Preservation Program              | ▶ 403   | 00    | Child Victims of Human Trafficking Fund      | ▶ 419                              | 00    |        |
| State Children's Trust Fund for the Prevention of Child Abuse | ▶ 404   | 00    | CA YMCA Youth and Government Fund            | ▶ 420                              | 00    |        |
| CA Breast Cancer Research Fund                                | ▶ 405   | 00    | CA Youth Leadership Fund                     | ▶ 421                              | 00    |        |
| CA Firefighters' Memorial Fund                                | ▶ 406   | 00    | School Supplies for Homeless Children Fund   | ▶ 422                              | 00    |        |
| Emergency Food For Families Fund                              | ▶ 407   | 00    | Protect Our Coast and Oceans Fund            | ▶ 424                              | 00    |        |
| CA Peace Officer Memorial Foundation Fund                     | ▶ 408   | 00    | Keep Arts in Schools Fund                    | ▶ 425                              | 00    |        |
| CA Sea Otter Fund   | ▶ 410   | 00    | American Red Cross, California Chapters Fund | ▶ 426                              | 00    |        |
| 61  | Total voluntary contributions. Add line 401 through line 426. Enter here and on line 39, above. |       | ● 61   | 00                                 |       |        |

**Schedule A Charitable Deduction. Do not complete for a simple trust or a pooled income fund. See instructions.**

|     |  |      |    |
|-----|--|------|----|
| 1 a | Amounts paid for charitable purposes from gross income   | 1a   | 00 |
| b   | Amounts permanently set aside for charitable purposes from gross income. See instructions.                   | ● 1b | 00 |
| c   | Total. Add line 1a and line 1b   | 1c   | 00 |
| 2   | Tax-exempt income allocable to charitable contributions. See instructions                                    | 2    | 00 |
| 3   | Subtract line 2 from line 1c   | 3    | 00 |
| 4   | Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes | 4    | 00 |
| 5   | Charitable Deduction. Add line 3 and line 4. Enter here and on Side 1, line 13.                              | 5    | 00 |

**Other Information.**

|  |  |
|--|--|
| <p>1 Date trust was created or, if an estate, date of decedent's death:</p> <p>a ● (mm/dd/yyyy) _____</p> <p>b Name of Grantor(s) of Trust _____<br/>(attach an additional sheet if necessary)</p> <p>2 a If an estate, was decedent a California resident? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>b Was decedent married at date of death? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>c If "Yes," enter surviving spouse's/RDP's social security number (or ITIN) and name: _____</p> <p>3 If an estate, enter fair market value (FMV) of:</p> <p>a Decedent's assets at date of death _____</p> <p>b Assets located in California _____</p> <p>c Assets located outside California _____</p> <p><b>Note:</b> Income of final year is taxable to beneficiaries.</p> <p>4 If this is the final tax return of an estate, enter date of court order, if applicable, authorizing the final distribution . . . _____</p> | <p>5 Did the estate or trust receive tax-exempt income? <input type="checkbox"/> Yes <input type="checkbox"/> No<br/>If "Yes," attach computation of the allocation of expenses.</p> <p>6 Is this tax return for a short taxable year? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>7 Has the estate or trust included a Reportable Transaction, or Listed Transaction within this tax return? <input type="checkbox"/> Yes <input type="checkbox"/> No<br/>If "Yes," complete and attach federal Form 8886.</p> <p>8 Does this trust have a beneficial interest in a trust or is it a grantor of another trust? Attach schedule of trusts and federal IDs. <input checked="" type="radio"/> Yes <input type="checkbox"/> No</p> <p>9 During the year did the estate or trust defer any income from the disposition of assets? <input checked="" type="radio"/> Yes <input type="checkbox"/> No</p> |
|--|--|

|                                 |  |       |   |
|---------------------------------|--|-------|---|
| <b>Sign Here</b>                | Under penalties of perjury, I declare that I have examined this tax 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. |       |   |
|                                 | ▶ _____<br>Signature of trustee or officer representing fiduciary  | _____ | Date  |
| <b>Paid Preparer's Use Only</b> | Preparer's signature   | _____ | Date  |
|                                 | Firm's name (or yours, if self-employed) and address.  | _____ | Check if self-employed <input type="checkbox"/> |
|                                 | _____  | _____ | ● PTIN  |
|                                 | _____  | _____ | ● FEIN  |
|                                 | _____  | _____ | Telephone ( ) _____                             |
|                                 | May the FTB discuss this tax return with the preparer shown above (see instructions)? <input checked="" type="radio"/> Yes <input type="checkbox"/> No   |       |   |

**Schedule B Income Distribution Deduction.**

|    |   |    |    |
|----|---|----|----|
| 1  | Adjusted total income. Enter amount from Side 1, line 17 . . . . .  | 1  | 00 |
| 2  | Adjusted tax-exempt interest and nontaxable gain from installment sale of small business stock. See instructions . . . . .  | 2  | 00 |
| 3  | Net gain shown on Schedule D (541), line 9, column (a). If net loss, enter -0-. See instructions . . . . .  | 3  | 00 |
| 4  | Enter amount from Schedule A, line 4 . . . . .  | 4  | 00 |
| 5  | Enter capital gain included on Schedule A, line 1c . . . . .  | 5  | 00 |
| 6  | If the amount on Side 1, line 4 is a gain, enter the amount here as a negative number.<br>If the amount on Side 1, line 4 is a loss, enter the loss as a positive number . . . . .                | 6  | 00 |
| 7  | Distributable net income. Combine line 1 through line 6 . . . . .   | 7  | 00 |
| 8  | Income for the taxable year determined under the governing instrument (accounting income). .8 _____  00   |    |    |
| 9  | Income required to be distributed currently (IRC Section 651) . . . . .   | 9  | 00 |
| 10 | Other amounts paid, credited, or otherwise required to be distributed (IRC Section 661) . . . . .   | 10 | 00 |
| 11 | Total distributions. Add line 9 and line 10. If the result is greater than line 8, see federal Form 1041, Schedule B, line 11 instructions to see if you must complete Schedule J (541) . . . . . | 11 | 00 |
| 12 | Enter the total amount of tax-exempt income included on line 11 . . . . .   | 12 | 00 |
| 13 | Tentative income distribution deduction. Subtract line 12 from line 11 . . . . .  | 13 | 00 |
| 14 | Tentative income distribution deduction. Subtract line 2 from line 7. . . . .   | 14 | 00 |
| 15 | <b>Income distribution deduction.</b> Enter the smaller of line 13 or line 14 here and on Side 1, line 18. . . . .  | 15 | 00 |

**Schedule G California Source Income and Deduction Apportionment.** Complete line 1a through line 1f before Part II.

**Part I:** If a trust, enter the number of:

- 1 a California resident trustees . . . . . ● \_\_\_\_\_
- b Nonresident trustees. . . . . ● \_\_\_\_\_
- c Total number of trustees (line a plus line b) . . . . . ● \_\_\_\_\_
- d California resident beneficiaries . . . . . ● \_\_\_\_\_
- e Nonresident beneficiaries . . . . . ● \_\_\_\_\_
- f Total number of beneficiaries (line d plus line e). . . . . ● \_\_\_\_\_

**Part II: Income Allocation.** Complete column A through column F. Enter the amounts from lines 1-9, column F, on Form 541, Side 1, lines 1-9.

| Type of Income           | A<br>California Source<br>Income | B<br>Non-California<br>Source Income | C<br>Apportioned<br>Income<br>$\frac{\# \text{ CA Trustees } \times \text{ B}}{\# \text{ Total Trustees}}$ | D<br>Remaining<br>Non-California<br>Source Income<br>Col. B - Col. C | E<br>Apportioned<br>Income<br>$\frac{\# \text{ CA Beneficiaries } \times \text{ D}}{\# \text{ Total Beneficiaries}}$ | F<br>Income<br>Reportable to<br>California<br>(Col. A+C+E) |
|--------------------------|----------------------------------|--------------------------------------|--|--|--|--|
| 1 Interest               | ●                                | ●                                    |  |  |  |  |
| 2 Dividends              | ●                                | ●                                    |  |  |  |  |
| 3 Business income        | ●                                | ●                                    |  |  |  |  |
| 4 Capital gain           | ●                                | ●                                    |  |  |  |  |
| 5 Rents, royalties, etc. | ●                                | ●                                    |  |  |  |  |
| 6 Farm income            | ●                                | ●                                    |  |  |  |  |
| 7 Ordinary gain          | ●                                | ●                                    |  |  |  |  |
| 8 Other income           | ●                                | ●                                    |  |  |  |  |
| 9 Total income           | ●                                | ●                                    |  |  |  |  |

**Deduction Allocation.** Complete column G and column H. Enter the amounts from lines 10-15b, Column H, on Form 541, Side 1, lines 10-15b.

| Type of Deduction  | G<br>Total Deductions | H<br>Amounts Allocable To California |
|--|-----------------------|--------------------------------------|
| 10 Interest  |                       |                                      |
| 11 Taxes   |                       |                                      |
| 12 Fiduciary fees  |                       |                                      |
| 13 Charitable deduction                                      |                       |                                      |
| 14 Attorney, accountant, and tax return preparer fees        |                       |                                      |
| 15 a Other deduction not subject to 2% floor                 |                       |                                      |
| 15 b Allowable misc. itemized deductions subject to 2% floor |                       |                                      |
| 16 Total deductions  |                       |                                      |