TAXABLE YEAR

2019

Trust Allocation of an Accumulation Distribution

CALIFORNIA SCHEDULE

J (541)

Attach to Form 541.									
Name of trust			FEII	N					
Part I Accumulation Distribution									
For definitions and special rules, see the federal Treasury Regulations Form 4970, Tax on Accumulation Distribution of Trusts, for certain in			, ,		tions for federal				
1 Enter amount from 2019 Form 541, Schedule B, line 10				1_					
2 Enter amount from 2019 Form 541, Schedule B, line 7			2						
3 Enter amount from 2019 Form 541, Schedule B, line 9			3						
4 2019 distributable net income. Subtract line 3 from line 2. If line 3	3 is mo	ore than line 2, enter -	0	4 _					
5 2019 accumulation distribution. Subtract line 4 from line 1				5 _					
Part II Ordinary Income Accumulation Distribution. Enter the ap	plicabl	le throwback years be	elow.						
f the distribution is thrown back more than four years (starting with the earliest applicable taxable year beginning after December 31, 1968), attach additional schedules. If the trust was a simple trust, see federal Treasury Regulation Section 1.665(e) – 1A(b).		Throwback year ending (YYYY)							
6 Distributable net income. See instructions	6								
7 Distributions. See instructions	7								
8 Undistributed net income. Subtract line 7 from line 6	8								
9 Enter amount from Part III, line 25	9								
10 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 taxable year first. Do not allocate an amount greater than the amount on line 12 for the same year	13								
14 Divide line 13 by line 10 and multiply the result by line 9	14								
15 Add line 13 and line 14	15								
16 Tax-exempt interest included on line 13. See instructions	16								
17 Subtract line 16 from line 15	17								

Part III T	axes Imposed on Undistributed Net Income. Enter the	applicab	le throwback y	years	below.		
schedules. Se accumulation	four throwback years are involved, attach additional see General Instructions. If the trust received an distribution from another trust, see the federal ulations under IRC Sections 665-668.		Throwback y ending (YYY		Throwback year ending (YYYY)	Throwback year ending (YYYY)	Throwback year ending (YYYY)
18 Tax. See i	instructions	18					
19 Total net	capital gain. See instructions	19					
20 Net capita	al gain distributed to beneficiaries. See instructions	20					
21 Net capita	al gain undistributed. Subtract line 20 from line 19	21					
22 Total taxa	ble income. See instructions	22					
	cent (divide line 21 by line 22) but not more	23					
24 Multiply a	amount on line 18 by percent on line 23	24					
	ndistributed net income. Subtract line 24 from line 18. e and on Part II, line 9	25					
Part IV A	Mocation to Beneficiary. See Part IV Instructions below	. Compl	ete Part IV for	each	beneficiary.	Identifying number	
Deficitionary 5 flat	iiie					identifying number	
Beneficiary's add City, State, and 2	dress (number and street, PO box, or PMB no.) ZIP code		Apt. no./ste.	no.	(a) Enter amount from Part II, line 13 allocated to this beneficiary	(b) Enter amount from Part II, line 14 allocated to this beneficiary	(c) Enter amount from Part II, line 16 allocated to this beneficiary
26 Throwbac	ck year ending (YYYY)			26			
27 Throwbac	ck year ending (YYYY)			27			
28 Throwbac	ck year ending (YYYY)			28			
29 Throwbac	ck year ending (YYYY)			29			
30 Total. Add	d amounts from line 26 through line 29			30			
31 Is this be	neficiary a nonresident of California?			31	Yes No		