

TY2023 990-T MeF ATS Scenario 1

EIN: 00-9209020

Forms Required: 990-T, Schedule A (Form 990-T), Schedule D (Form 1041), Form 4797, Form 8949 (2), Schedule I (Form 1041)

Attachments: See page 2

PreparerFirmGrp

PreparerFirmEIN – 00-9000059

PreparerFirmName – Roberts Enterprises

PreparerFirmUSAddress – 645 Salem St, Anytown, MD 20915

MultSoftwarePackagesUsedInd -- no

OriginatorGrp

EFIN – as assigned

OriginatorTypeCd -ERO

PractitionerPINGrp

EFIN – as assigned

PIN – 15512

PinEnteredByCd – ERO or N/A for Online Filer

SignatureOptionCd – Pin Number or Binary Attachment 8453 Signature Document

ReturnTypeCd – 990-T

TaxPeriodBeginDt – 1/1/2023

TaxPeriodEndDt – 12/31/2023

Filer

EIN – 00-9209020

BusinessName – ABC Co VEBA Trust

BusinessNameControlTxt – ABCC

USAddress – 100 Main St., Anytown, MD 20915

BusinessOfficerGrp

PersonNm – Acme Trust

PersonTitleTxt -- Trustee

PhoneNum – 301-555-1212

EmailAddressTxt –

SignatureDt – self-select

TaxpayerPIN – self-select

DiscussWithPaidPreparerInd -- Y

PreparerPersonDetail

PreparerPersonNm – Robert R Roberts

PTIN – P09876543

PhoneNum – 240-555-1212

EmailAddressTxt --

PreparationDt – self select

SelfEmployedInd – Y

TY2023 990-T MeF ATS Scenario 1 cont.

SigningOfficerGrp

PersonFirstNm - Acme

PersonLastNm - Trust

SSN – 999-00-9999

IRSResponsiblePrtyInfoCurrInd -- Y

binaryAttachmentCnt – 0

Attachments:

1. **IncomeLossPartnershipSCorporationSchedule** (Part I, line 5)
2. **OtherDeductionSchedule** (Part II, line 14)

Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))

OMB No. 1545-0047

2023

Department of the Treasury
Internal Revenue Service

For calendar year 2023 or other tax year beginning _____, 2023, and ending _____, 20

Go to www.irs.gov/Form990T for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection
for 501(c)(3)
Organizations Only

| | | | |
|--|----------------------|---|---|
| A <input type="checkbox"/> Check box if address changed. | Print or Type | Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) ABC Co VEBA Trust | D Employer identification number 00-9209020 |
| B Exempt under section <input checked="" type="checkbox"/> 501(c)(9) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a) <input type="checkbox"/> 529A | | Number, street, and room or suite no. If a P.O. box, see instructions. 100 Main Street | E Group exemption number (see instructions) |
| | | City or town, state or province, country, and ZIP or foreign postal code Anytown, MD 20915 | F <input type="checkbox"/> Check box if an amended return. |
| | | C Book value of all assets at end of year 21,941,163 | |
| G Check organization type <input type="checkbox"/> 501(c) corporation <input checked="" type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust <input type="checkbox"/> State college/university <input type="checkbox"/> 6417(d)(1)(A) Applicable entity | | | |
| H Check if filing only to claim <input type="checkbox"/> Credit from Form 8941 <input type="checkbox"/> Refund shown on Form 2439 <input type="checkbox"/> Elective payment amount from Form 3800 | | | |
| I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation <input type="checkbox"/> | | | |
| J Enter the number of attached Schedules A (Form 990-T) 1 | | | |
| K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," enter the name and identifying number of the parent corporation | | | |
| L The books are in care of Acme Bank & Trust 100 Maine Street Anytown MD 20915 Telephone number 301-555-1212 | | | |

Part I Total Unrelated Business Taxable Income

| | | | |
|----|--|----|---------|
| 1 | Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions) | 1 | 406,179 |
| 2 | Reserved | 2 | |
| 3 | Add lines 1 and 2 | 3 | 406,179 |
| 4 | Charitable contributions (see instructions for limitation rules) | 4 | 0 |
| 5 | Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3 | 5 | 406,179 |
| 6 | Deduction for net operating loss. See instructions | 6 | 0 |
| 7 | Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5 | 7 | 406,179 |
| 8 | Specific deduction (generally \$1,000, but see instructions for exceptions) | 8 | 1,000 |
| 9 | Trusts. Section 199A deduction. See instructions | 9 | 0 |
| 10 | Total deductions. Add lines 8 and 9 | 10 | 1,000 |
| 11 | Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero | 11 | 405,179 |

Part II Tax Computation

| | | | |
|---|--|---|--------|
| 1 | Organizations taxable as corporations. Multiply Part I, line 11, by 21% (0.21) | 1 | |
| 2 | Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11, from: <input type="checkbox"/> Tax rate schedule or <input checked="" type="checkbox"/> Schedule D (Form 1041) | 2 | 90,829 |
| 3 | Proxy tax. See instructions | 3 | 0 |
| 4 | Other tax amounts. See instructions | 4 | 0 |
| 5 | Alternative minimum tax | 5 | 0 |
| 6 | Tax on noncompliant facility income. See instructions | 6 | 0 |
| 7 | Total. Add lines 3 through 6 to line 1 or 2, whichever applies | 7 | 90,829 |

Part III Tax and Payments

| | | | | |
|----|--|----|--------|--|
| 1a | Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) | 1a | 0 | |
| b | Other credits (see instructions) | 1b | 0 | |
| c | General business credit. Attach Form 3800 (see instructions) | 1c | 0 | |
| d | Credit for prior-year minimum tax (attach Form 8801 or 8827) | 1d | 0 | |
| e | Total credits. Add lines 1a through 1d | 1e | 0 | |
| 2 | Subtract line 1e from Part II, line 7 | 2 | 90,829 | |
| 3a | Amount due from Form 4255 | 3a | 0 | |
| b | Amount due from Form 8611 | 3b | 0 | |
| c | Amount due from Form 8697 | 3c | 0 | |
| d | Amount due from Form 8866 | 3d | 0 | |
| e | Other amounts due (see instructions) | 3e | 0 | |
| f | Total amounts due. Add lines 3a through 3e | 3f | 0 | |
| 4 | Total tax. Add lines 2 and 3f (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here | 4 | 90,829 | |
| 5 | Current net 965 tax liability paid from Form 965-A, Part II, column (k) | 5 | 0 | |

Part III Tax and Payments (continued)

| | | | | |
|-----------|--|-----------|---------|---------|
| 6a | Payments: Preceding year's overpayment credited to the current year . . . | 6a | 2,500 | |
| b | Current year's estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/> | 6b | 100,000 | |
| c | Tax deposited with Form 8868 . . . | 6c | 0 | |
| d | Foreign organizations: Tax paid or withheld at source (see instructions) . . . | 6d | 0 | |
| e | Backup withholding (see instructions) . . . | 6e | 0 | |
| f | Credit for small employer health insurance premiums (attach Form 8941) . . . | 6f | 0 | |
| g | Elective payment election amount from Form 3800 . . . | 6g | 0 | |
| h | Payment from Form 2439 . . . | 6h | 0 | |
| i | Credit from Form 4136 . . . | 6i | 0 | |
| j | Other (see instructions) . . . | 6j | 0 | |
| 7 | Total payments. Add lines 6a through 6j . . . | 7 | | 102,500 |
| 8 | Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/> | 8 | | 0 |
| 9 | Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed . . . | 9 | | |
| 10 | Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid . . . | 10 | | 11,671 |
| 11 | Enter the amount of line 10 you want: Credited to 2024 estimated tax 11,671 Refunded | 11 | | 0 |

Part IV Statements Regarding Certain Activities and Other Information (see instructions)

| | | | |
|-----------|--|-----------------------------------|-----------|
| 1 | At any time during the 2023 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here | Yes | No |
| 2 | During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file. | | |
| 3 | Enter the amount of tax-exempt interest received or accrued during the tax year . . . \$ 0 | | |
| 4 | Enter available pre-2018 NOL carryovers here \$. . . Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6. | | |
| 5 | Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17, for the tax year. See instructions. | | |
| | Business Activity Code | Available post-2017 NOL carryover | |
| | | \$ | |
| | | \$ | |
| | | \$ | |
| | | \$ | |
| 6a | Reserved for future use . . . | | |
| b | Reserved for future use . . . | | |

Part V Supplemental Information

Provide any additional information. See instructions.

| | | | | | |
|-------------------------------|--|----------------------|-------|--|------|
| 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 officer | Date | Title | May the IRS discuss this return with the preparer shown below (see instructions)? <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| Paid Preparer Use Only | Print/Type preparer's name | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed | PTIN |
| | Firm's name | Firm's EIN | | | |
| | Firm's address | Phone no. | | | |

SCHEDULE A
(Form 990-T)

Department of the Treasury
Internal Revenue Service

Unrelated Business Taxable Income
From an Unrelated Trade or Business

Go to www.irs.gov/Form990T for instructions and the latest information.
Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

OMB No. 1545-0047

2023

Open to Public Inspection for
501(c)(3) Organizations Only

A Name of the organization

ABC Co VEBA Trust

B Employer identification number

00-9209020

C Unrelated business activity code (see instructions)

901101

D Sequence: 1 of 1

E Describe the unrelated trade or business Investment of VEBA assets

| Part I | | Unrelated Trade or Business Income | | (A) Income | (B) Expenses | (C) Net |
|---------------|--|---|------------------|------------|--------------|---------|
| 1a | Gross receipts or sales | 0 | | | | |
| b | Less returns and allowances | 0 | c Balance | 1c | 0 | |
| 2 | Cost of goods sold (Part III, line 8) | | | 2 | 0 | |
| 3 | Gross profit. Subtract line 2 from line 1c | | | 3 | 0 | 0 |
| 4a | Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions | | | 4a | 336,658 | 336,658 |
| b | Net gain (loss) (Form 4797) (attach Form 4797). See instructions | | | 4b | 0 | 0 |
| c | Capital loss deduction for trusts | | | 4c | 0 | 0 |
| 5 | Income (loss) from a partnership or an S corporation (attach statement) | | | 5 | 5,898 | 5,898 |
| 6 | Rent income (Part IV) | | | 6 | 0 | 0 |
| 7 | Unrelated debt-financed income (Part V) | | | 7 | 0 | 0 |
| 8 | Interest, annuities, royalties, and rents from a controlled organization (Part VI) | | | 8 | 0 | 0 |
| 9 | Investment income of section 501(c)(7), (9), or (17) organizations (Part VII) | | | 9 | 75,103 | 75,103 |
| 10 | Exploited exempt activity income (Part VIII) | | | 10 | 0 | 0 |
| 11 | Advertising income (Part IX) | | | 11 | 0 | 0 |
| 12 | Other income (see instructions; attach statement) | | | 12 | 0 | 0 |
| 13 | Total. Combine lines 3 through 12 | | | 13 | 417,659 | 417,659 |

| Part II | Deductions Not Taken Elsewhere. See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income. | |
|----------------|--|-------------------|
| 1 | Compensation of officers, directors, and trustees (Part X) | 1 450 |
| 2 | Salaries and wages | 2 0 |
| 3 | Repairs and maintenance | 3 0 |
| 4 | Bad debts | 4 0 |
| 5 | Interest (attach statement). See instructions | 5 0 |
| 6 | Taxes and licenses | 6 964 |
| 7 | Depreciation (attach Form 4562). See instructions | 7 0 |
| 8 | Less depreciation claimed in Part III and elsewhere on return | 8a 0 |
| 9 | Depletion | 9 0 |
| 10 | Contributions to deferred compensation plans | 10 0 |
| 11 | Employee benefit programs | 11 0 |
| 12 | Excess exempt expenses (Part VIII) | 12 0 |
| 13 | Excess readership costs (Part IX) | 13 0 |
| 14 | Other deductions (attach statement) | 14 10,066 |
| 15 | Total deductions. Add lines 1 through 14 | 15 11,480 |
| 16 | Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C) | 16 406,179 |
| 17 | Deduction for net operating loss. See instructions | 17 0 |
| 18 | Unrelated business taxable income. Subtract line 17 from line 16 | 18 406,179 |

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 740360

Schedule A (Form 990-T) 2023

Part III Cost of Goods Sold

Enter method of inventory valuation

| | | | |
|----------|---|----------|--|
| 1 | Inventory at beginning of year | 1 | |
| 2 | Purchases | 2 | |
| 3 | Cost of labor | 3 | |
| 4 | Additional section 263A costs (attach statement) | 4 | |
| 5 | Other costs (attach statement) | 5 | |
| 6 | Total. Add lines 1 through 5 | 6 | |
| 7 | Inventory at end of year | 7 | |
| 8 | Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2 | 8 | |
| 9 | Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? <input type="checkbox"/> Yes <input type="checkbox"/> No | | |

Part IV Rent Income (From Real Property and Personal Property Leased With Real Property)

| | | | | | |
|----------|--|----------|----------|----------|----------|
| 1 | Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions. A <input type="checkbox"/> _____ B <input type="checkbox"/> _____ C <input type="checkbox"/> _____ D <input type="checkbox"/> _____ | A | B | C | D |
| 2 | Rent received or accrued | | | | |
| a | From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%) | | | | |
| b | From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income) | | | | |
| c | Total rents received or accrued by property. Add lines 2a and 2b, columns A through D | | | | |
| 3 | Total rents received or accrued. Add line 2c, columns A through D. Enter here and on Part I, line 6, column (A) | | | | |
| 4 | Deductions directly connected with the income in lines 2a and 2b (attach statement) | | | | |
| 5 | Total deductions. Add line 4, columns A through D. Enter here and on Part I, line 6, column (B) | | | | |

Part V Unrelated Debt-Financed Income (see instructions)

| | | | | | |
|-----------|---|----------|----------|----------|----------|
| 1 | Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions. A <input type="checkbox"/> _____ B <input type="checkbox"/> _____ C <input type="checkbox"/> _____ D <input type="checkbox"/> _____ | A | B | C | D |
| 2 | Gross income from or allocable to debt-financed property | | | | |
| 3 | Deductions directly connected with or allocable to debt-financed property | | | | |
| a | Straight line depreciation (attach statement) | | | | |
| b | Other deductions (attach statement) | | | | |
| c | Total deductions (add lines 3a and 3b, columns A through D) | | | | |
| 4 | Amount of average acquisition debt on or allocable to debt-financed property (attach statement) | | | | |
| 5 | Average adjusted basis of or allocable to debt-financed property (attach statement) | | | | |
| 6 | Divide line 4 by line 5 | % | % | % | % |
| 7 | Gross income reportable. Multiply line 2 by line 6 | | | | |
| 8 | Total gross income (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) | | | | |
| 9 | Allocable deductions. Multiply line 3c by line 6 | | | | |
| 10 | Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) | | | | |
| 11 | Total dividends — received deductions included in line 10 | | | | |

Part VI Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

| 1. Name of controlled organization | 2. Employer identification number | Exempt Controlled Organizations | | | |
|------------------------------------|-----------------------------------|---|-------------------------------------|---|--|
| | | 3. Net unrelated income (loss) (see instructions) | 4. Total of specified payments made | 5. Part of column 4 that is included in the controlling organization's gross income | 6. Deductions directly connected with income in column 5 |
| (1) | | | | | |
| (2) | | | | | |
| (3) | | | | | |
| (4) | | | | | |

Nonexempt Controlled Organizations

| 7. Taxable income | 8. Net unrelated income (loss) (see instructions) | 9. Total of specified payments made | 10. Part of column 9 that is included in the controlling organization's gross income | 11. Deductions directly connected with income in column 10 |
|-------------------|---|-------------------------------------|--|--|
| (1) | | | | |
| (2) | | | | |
| (3) | | | | |
| (4) | | | | |

Add columns 5 and 10.
Enter here and on Part I,
line 8, column (A).Add columns 6 and 11.
Enter here and on Part I,
line 8, column (B).**Totals****Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

| 1. Description of income | 2. Amount of income | 3. Deductions directly connected (attach statement) | 4. Set-asides (attach statement) | 5. Total deductions and set-asides (add columns 3 and 4) |
|--|---------------------|---|----------------------------------|--|
| (1) Interest | 11,312 | 0 | 0 | 0 |
| (2) Dividends | 63,791 | 0 | 0 | 0 |
| (3) | | | | |
| (4) | | | | |
| Add amounts in column 2. Enter here and on Part I, line 9, column (A). | | | | Add amounts in column 5. Enter here and on Part I, line 9, column (B). |
| Totals | | 75,103 | | 0 |

Part VIII Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

| | | |
|---|--|---|
| 1 | Description of exploited activity: | |
| 2 | Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A) | 2 |
| 3 | Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B) | 3 |
| 4 | Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7 | 4 |
| 5 | Gross income from activity that is not unrelated business income | 5 |
| 6 | Expenses attributable to income entered on line 5 | 6 |
| 7 | Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12 | 7 |

Part IX Advertising Income**1** Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

- A** ☐ _____
B ☐ _____
C ☐ _____
D ☐ _____

Enter amounts for each periodical listed above in the corresponding column.

| | A | B | C | D |
|---|---|---|---|---|
| 2 Gross advertising income | | | | |
| a Add columns A through D. Enter here and on Part I, line 11, column (A) | | | | |
| 3 Direct advertising costs by periodical | | | | |
| a Add columns A through D. Enter here and on Part I, line 11, column (B) | | | | |
| 4 Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter -0- on line 8 | | | | |
| 5 Readership costs | | | | |
| 6 Circulation income | | | | |
| 7 Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter -0- | | | | |
| 8 Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7 | | | | |
| a Add line 8, columns A through D. Enter the greater of the line 8a columns total or -0- here and on Part II, line 13 | | | | |

Part X Compensation of Officers, Directors, and Trustees (see instructions)

| 1. Name | 2. Title | 3. Percentage of time devoted to business | 4. Compensation attributable to unrelated business |
|---|----------|---|--|
| (1) Acme Bank & Trust | Trustee | 10 % | 450 |
| (2) | | % | |
| (3) | | % | |
| (4) | | % | |
| Total. Enter here and on Part II, line 1 | | | 450 |

Part XI Supplemental Information (see instructions)

ABC Co VEBA Trust
EIN 00-9209020

IncomeLossPartnershipSCorporationSchedule, Schedule A (Form 990-T), Part I, line 5

| Name of partnership or S corporation | Share of gross income | Share of deductions | Gain or (loss) |
|---|-----------------------|---------------------|----------------|
| XYZ Partners (publicly traded partnership) | 3,500 | 0 | 3,500 |
| AABB Partners (publicly traded partnership) | 2,398 | 0 | 2,398 |
| TOTAL – included on dependency | 5,898 | 0 | 5,898 |

OtherDeductionSchedule, Schedule A (990-T), Part II, line 14

| Specific Deduction Description | Amount |
|--------------------------------|-------------------------|
| Legal fees | 6,983 |
| | |
| | |
| Other Deductions Description | Other Deductions Amount |
| Return preparation | 1,000 |
| Investment expense | 2,083 |
| | |

**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

2023

Name of estate or trust

ABC Co VEBA Trust

Employer identification number

00-9209020

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**

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 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 | | 283 | | -283 |
| 1b Totals for all transactions reported on Form(s) 8949 with Box A checked | 0 | | | 0 |
| 2 Totals for all transactions reported on Form(s) 8949 with Box B checked | 378,000 | 385,310 | 0 | -7,310 |
| 3 Totals for all transactions reported on Form(s) 8949 with Box C checked | 13,634 | 10,000 | 0 | 3,634 |
| 4 Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824 | | | 4 | 0 |
| 5 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts | | | 5 | 490 |
| 6 Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2022 Capital Loss Carryover Worksheet | | | 6 | (0) |
| 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 | -3,469 |

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 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 | 4,959 | | | 4,959 |
| 8b Totals for all transactions reported on Form(s) 8949 with Box D checked | 0 | | | 0 |
| 9 Totals for all transactions reported on Form(s) 8949 with Box E checked | 56,295 | 40,550 | 0 | 15,745 |
| 10 Totals for all transactions reported on Form(s) 8949 with Box F checked | 112,334 | 100,681 | 0 | 11,653 |
| 11 Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824 | | | 11 | 0 |
| 12 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts | | | 12 | 7,810 |
| 13 Capital gain distributions | | | 13 | 272,616 |
| 14 Gain from Form 4797, Part I | | | 14 | 27,344 |
| 15 Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2022 Capital Loss Carryover Worksheet | | | 15 | (0) |
| 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 | 340,127 |

| Part III Summary of Parts I and II | | (1) Beneficiaries' (see instr.) | (2) Estate's or trust's | (3) Total |
|---|---|---------------------------------|-------------------------|-----------|
| Caution: Read the instructions before completing this part. | | | | |
| 17 | Net short-term gain or (loss) | 17 | -3,469 | -3,469 |
| 18 | Net long-term gain or (loss): | | | |
| a | Total for year | 18a | 340,127 | 340,127 |
| b | Unrecaptured section 1250 gain (see line 18 of the worksheet) | 18b | 0 | 0 |
| c | 28% rate gain | 18c | 0 | 0 |
| 19 | Total net gain or (loss). Combine lines 17 and 18a | 19 | 336,658 | 336,658 |

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 | 405,179 | |
| 22 | Enter the smaller of line 18a or 19 in column (2) but not less than zero | 22 | 336,658 | |
| 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 | 0 | |
| 24 | Add lines 22 and 23 | 24 | 336,658 | |
| 25 | If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0- | 25 | 0 | |
| 26 | Subtract line 25 from line 24. If zero or less, enter -0- | 26 | 336,658 | |
| 27 | Subtract line 26 from line 21. If zero or less, enter -0- | 27 | 68,521 | |
| 28 | Enter the smaller of the amount on line 21 or \$3,000 | 28 | 3,000 | |
| 29 | Enter the smaller of the amount on line 27 or line 28 | 29 | 3,000 | |
| 30 | Subtract line 29 from line 28. If zero or less, enter -0-. This amount is taxed at 0% | 30 | | 0 |
| 31 | Enter the smaller of line 21 or line 26 | 31 | 336,658 | |
| 32 | Subtract line 30 from line 26 | 32 | 336,658 | |
| 33 | Enter the smaller of line 21 or \$14,650 | 33 | 14,650 | |
| 34 | Add lines 27 and 30 | 34 | 68,521 | |
| 35 | Subtract line 34 from line 33. If zero or less, enter -0- | 35 | 0 | |
| 36 | Enter the smaller of line 32 or line 35 | 36 | 0 | |
| 37 | Multiply line 36 by 15% (0.15) | 37 | | 0 |
| 38 | Enter the amount from line 31 | 38 | 336,658 | |
| 39 | Add lines 30 and 36 | 39 | 0 | |
| 40 | Subtract line 39 from line 38. If zero or less, enter -0- | 40 | 336,658 | |
| 41 | Multiply line 40 by 20% (0.20) | 41 | | 67,332 |
| 42 | Figure the tax on the amount on line 27. Use the 2023 Tax Rate Schedule for Estates and Trusts. See the Schedule G instructions in the Instructions for Form 1041 | 42 | 23,497 | |
| 43 | Add lines 37, 41, and 42 | 43 | 90,829 | |
| 44 | Figure the tax on the amount on line 21. Use the 2023 Tax Rate Schedule for Estates and Trusts. See the Schedule G instructions in the Instructions for Form 1041 | 44 | 148,061 | |
| 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 | | 90,829 |

Form **8949**Department of the Treasury
Internal Revenue Service**Sales and Other Dispositions of Capital Assets**

File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Go to www.irs.gov/Form8949 for instructions and the latest information.

OMB No. 1545-0074

2023
Attachment
Sequence No. **12A**

Name(s) shown on return

ABC Co VEBA Trust

Social security number or taxpayer identification number

00-9209020

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part I **Short-Term.** Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☐ (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- ☒ (B) Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- ☐ (C) Short-term transactions not reported to you on Form 1099-B

| 1 | (a) Description of property (Example: 100 sh. XYZ Co.) | (b) Date acquired (Mo., day, yr.) | (c) Date sold or disposed of (Mo., day, yr.) | (d) Proceeds (sales price) (see instructions) | (e) Cost or other basis See the Note below and see <i>Column (e)</i> in the separate instructions. | Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions. | | (h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g). |
|---|--|---|---|--|--|--|--------------------------------|--|
| | | | | | | (f) Code(s) from instructions | (g) Amount of adjustment | |
| | 50,000 shrs XYZ Fund | 5-5-2023 | 9-10-2023 | 378,000 | 385,310 | | | -7,310 |
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| 2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked). | | | | | | | | -7,310 |

Note: If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

Social security number or taxpayer identification number

ABC Co VEBA Trust

00-9209020

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part II

Long-Term. Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

Note: You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☐ **(D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- ☒ **(E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- ☐ **(F)** Long-term transactions not reported to you on Form 1099-B

| 1 | (a) Description of property (Example: 100 sh. XYZ Co.) | (b) Date acquired (Mo., day, yr.) | (c) Date sold or disposed of (Mo., day, yr.) | (d) Proceeds (sales price) (see instructions) | (e) Cost or other basis See the Note below and see <i>Column (e)</i> in the separate instructions. | Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions. | | (h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g). |
|---|--|---|---|--|--|--|--------------------------------|--|
| | | | | | | (f) Code(s) from instructions | (g) Amount of adjustment | |
| | 2,000 Sh Nut Hatch Fund | 2-3-2020 | 5-5-2023 | 25,776 | 22,776 | | | 3,000 |
| | 5,000 sh Sideways Index Fund | 6-27-2019 | 1-15-2023 | 30,519 | 17,774 | | | 12,745 |
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| 2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked) . . . | | | | | | | | 15,745 |

Note: If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Form **8949**Department of the Treasury
Internal Revenue Service**Sales and Other Dispositions of Capital Assets**

File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Go to www.irs.gov/Form8949 for instructions and the latest information.

OMB No. 1545-0074

2023
Attachment
Sequence No. **12A**

Name(s) shown on return

ABC Co VEBA Trust

Social security number or taxpayer identification number

00-9209020

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part I Short-Term. Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☐ (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- ☐ (B) Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- ☒ (C) Short-term transactions not reported to you on Form 1099-B

| 1 | (a) Description of property (Example: 100 sh. XYZ Co.) | (b) Date acquired (Mo., day, yr.) | (c) Date sold or disposed of (Mo., day, yr.) | (d) Proceeds (sales price) (see instructions) | (e) Cost or other basis See the Note below and see <i>Column (e)</i> in the separate instructions. | Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions. | | (h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g). |
|---|--|---|---|--|--|--|--------------------------------|--|
| | | | | | | (f) Code(s) from instructions | (g) Amount of adjustment | |
| | 10,000 Shrs Starbright Index Fund | 1-4-2023 | 9-10-2023 | 14,634 | 10,000 | | | 3,634 |
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| 2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked). | | | | | | | | 3,634 |

Note: If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

Social security number or taxpayer identification number

ABC Co VEBA Trust

00-9209020

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part II Long-Term. Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

Note: You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

☐ **(D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)

☐ **(E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS

☒ **(F)** Long-term transactions not reported to you on Form 1099-B

| 1 | (a) Description of property (Example: 100 sh. XYZ Co.) | (b) Date acquired (Mo., day, yr.) | (c) Date sold or disposed of (Mo., day, yr.) | (d) Proceeds (sales price) (see instructions) | (e) Cost or other basis See the Note below and see <i>Column (e)</i> in the separate instructions. | Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions. | | (h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g). |
|--|--|---|---|--|--|--|--------------------------------|--|
| | | | | | | (f) Code(s) from instructions | (g) Amount of adjustment | |
| | 2,000 Sh Oxbow Trading | 4-6-2018 | 6-6-2023 | 77,150 | 70,000 | | | 7,150 |
| | 1,000 Sh Delphi Fund | 11-15-2017 | 6-6-2023 | 20,275 | 18,750 | | | 1,525 |
| | 5,868 Sh LMN Index Fund | 10-7-2020 | 6-6-2023 | 14,909 | 11,931 | | | 2,978 |
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| 2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 8b (if Box D above is checked), line 9 (if Box E above is checked), or line 10 (if Box F above is checked). | | | | | | | | 11,653 |

Note: If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

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

ABC Co VEBA Trust

Identifying number

00-9209020

- 1a** Enter the gross proceeds from sales or exchanges reported to you for 2023 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20. See instructions
- 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
- c** Enter the total amount of loss that you are including on lines 2 and 10 due to the partial dispositions of MACRS assets

| | |
|-----------|---|
| 1a | 0 |
| 1b | 0 |
| 1c | 0 |

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) |
|---|-----------------------------|-----------------------------------|-------------------------------|-----------------------|---|--|---|
| | Building | 9/27/2016 | 9/7/2023 | 200,000 | 5,000 | 177,656 | 27,344 |
| | | | | | | | |
| | | | | | | | |

- 3** Gain, if any, from Form 4684, line 39
- 4** Section 1231 gain from installment sales from Form 6252, line 26 or 37
- 5** Section 1231 gain or (loss) from like-kind exchanges from Form 8824
- 6** Gain, if any, from line 32, from other than casualty or theft
- 7** Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows

| | |
|----------|--------|
| 3 | |
| 4 | |
| 5 | |
| 6 | |
| 7 | 27,344 |

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
- 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

| | |
|----------|--|
| 8 | |
| 9 | |

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
- 12** Gain, if any, from line 7 or amount from line 8, if applicable
- 13** Gain, if any, from line 31
- 14** Net gain or (loss) from Form 4684, lines 31 and 38a
- 15** Ordinary gain from installment sales from Form 6252, line 25 or 36
- 16** Ordinary gain or (loss) from like-kind exchanges from Form 8824
- 17** Combine lines 10 through 16
- 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.

| | |
|-----------|-----|
| 11 | () |
| 12 | |
| 13 | |
| 14 | |
| 15 | |
| 16 | |
| 17 | |

- 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
- 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

| | |
|------------|--|
| 18a | |
| 18b | |

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255
 (see instructions)

| 19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property: | | (b) Date acquired (mo., day, yr.) | (c) Date sold (mo., day, yr.) | | |
|---|--|--------------------------------------|----------------------------------|------------|------------|
| A | | | | | |
| B | | | | | |
| C | | | | | |
| D | | | | | |
| These columns relate to the properties on lines 19A through 19D. | | Property A | Property B | Property C | Property D |
| 20 | Gross sales price (Note: See line 1a before completing.) | 20 | | | |
| 21 | Cost or other basis plus expense of sale | 21 | | | |
| 22 | Depreciation (or depletion) allowed or allowable | 22 | | | |
| 23 | Adjusted basis. Subtract line 22 from line 21. | 23 | | | |
| 24 | Total gain. Subtract line 23 from line 20 | 24 | | | |
| 25 | If section 1245 property: | | | | |
| a | Depreciation allowed or allowable from line 22 | 25a | | | |
| b | Enter the smaller of line 24 or 25a | 25b | | | |
| 26 | If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291. | | | | |
| a | Additional depreciation after 1975. See instructions | 26a | | | |
| b | Applicable percentage multiplied by the smaller of line 24 or line 26a. See instructions | 26b | | | |
| c | Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e | 26c | | | |
| d | Additional depreciation after 1969 and before 1976 | 26d | | | |
| e | Enter the smaller of line 26c or 26d | 26e | | | |
| f | Section 291 amount (corporations only) | 26f | | | |
| g | Add lines 26b, 26e, and 26f | 26g | | | |
| 27 | If section 1252 property: Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership. | | | | |
| a | Soil, water, and land clearing expenses | 27a | | | |
| b | Line 27a multiplied by applicable percentage. See instructions | 27b | | | |
| c | Enter the smaller of line 24 or 27b | 27c | | | |
| 28 | If section 1254 property: | | | | |
| a | Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions | 28a | | | |
| b | Enter the smaller of line 24 or 28a | 28b | | | |
| 29 | If section 1255 property: | | | | |
| a | Applicable percentage of payments excluded from income under section 126. See instructions | 29a | | | |
| b | Enter the smaller of line 24 or 29a. See instructions | 29b | | | |

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

| | | | |
|----|---|----|--|
| 30 | Total gains for all properties. Add property columns A through D, line 24 | 30 | |
| 31 | Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13 | 31 | |
| 32 | Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6 | 32 | |

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less
 (see instructions)

| | | (a) Section 179 | (b) Section 280F(b)(2) |
|----|---|-----------------|------------------------|
| 33 | Section 179 expense deduction or depreciation allowable in prior years | 33 | |
| 34 | Recomputed depreciation. See instructions | 34 | |
| 35 | Recapture amount. Subtract line 34 from line 33. See the instructions for where to report | 35 | |

**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

2023

Name of estate or trust

Employer identification number

00-9209020

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

| | | | |
|--|--|----|---------|
| 1 | Adjusted total income or (loss) (from Form 1041, line 17). ESBs , see instructions | 1 | 406,179 |
| 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 | 406,179 |
| Complete Part II below before going to line 24. | | | |
| 24 | Income distribution deduction from Part II, line 42 | 24 | |
| 25 | Estate tax deduction (from Form 1041, line 19) | 25 | |
| 26 | Add lines 24 and 25 | 26 | 0 |
| 27 | Estate's or trust's share of alternative minimum taxable income. Subtract line 26 from line 23 | 27 | 406,179 |

If line 27 is:

- \$28,400 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 \$28,400, but less than \$208,200, go to line 43.
- \$208,200 or more, enter the amount from line 27 on line 49 and go to line 50.
- **ESBs**, see instructions.

Part II Income Distribution Deduction on a Minimum Tax Basis

| | | | |
|----|---|----|-----|
| 28 | Adjusted alternative minimum taxable income (see instructions) | 28 | |
| 29 | Adjusted tax-exempt interest (other than amounts included on line 7) | 29 | |
| 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 | () |
| 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 | |
| 36 | Income required to be distributed currently (from Form 1041, Schedule B, line 9) | 36 | |
| 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 | |
| 39 | Tax-exempt income included on line 38 (other than amounts included on line 7) | 39 | |
| 40 | Tentative income distribution deduction on a minimum tax basis. Subtract line 39 from line 38 | 40 | |

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 | |
| 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 | |

Part III Alternative Minimum Tax

| | | | |
|-----------|---|-----------|----------|
| 43 | Exemption amount | 43 | \$28,400 |
| 44 | Enter the amount from line 27 | 44 | 406,179 |
| 45 | Phase-out of exemption amount | 45 | \$94,600 |
| 46 | Subtract line 45 from line 44. If zero or less, enter -0- | 46 | |
| 47 | Multiply line 46 by 25% (0.25) | 47 | |
| 48 | Subtract line 47 from line 43. If zero or less, enter -0- | 48 | |
| 49 | Subtract line 48 from line 44 | 49 | 406,179 |
| 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: • \$220,700 or less, multiply line 49 by 26% (0.26). • Over \$220,700, multiply line 49 by 28% (0.28) and subtract \$4,414 from the result | 50 | 85,407 |
| 51 | Alternative minimum foreign tax credit (see instructions) | 51 | |
| 52 | Tentative minimum tax. Subtract line 51 from line 50 | 52 | 85,407 |
| 53 | Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a) | 53 | 90,829 |
| 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 | 406,179 |
| 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 | 336,658 |
| 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 | 336,658 |
| 59 | Enter the smaller of line 55 or line 58 | 59 | 336,658 |
| 60 | Subtract line 59 from line 55 | 60 | 69,521 |
| 61 | If line 60 is \$220,700 or less, multiply line 60 by 26% (0.26). Otherwise, multiply line 60 by 28% (0.28) and subtract \$4,414 from the result | 61 | 18,075 |
| 62 | Maximum amount subject to the 0% rate | 62 | \$3,000 |
| 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 | 68,521 |
| 64 | Subtract line 63 from line 62. If zero or less, enter -0- | 64 | 0 |
| 65 | Enter the smaller of line 55 or line 56 | 65 | 336,658 |
| 66 | Enter the smaller of line 64 or line 65. This amount is taxed at 0% | 66 | 0 |
| 67 | Subtract line 66 from line 65 | 67 | 336,658 |

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

| | | | | |
|---|---|-----------|-----------|---------|
| 68 | Maximum amount subject to rates below 20% | 68 | \$ 14,650 | |
| 69 | Enter the amount from line 64 | 69 | 0 | |
| 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 | 68,521 | |
| 71 | Add line 69 and line 70 | 71 | 68,521 | |
| 72 | Subtract line 71 from line 68. If zero or less, enter -0- | 72 | 0 | |
| 73 | Enter the smaller of line 67 or line 72 | 73 | 0 | |
| 74 | Multiply line 73 by 15% (0.15) | 74 | | 0 |
| 75 | Add lines 66 and 73 | 75 | 0 | |
| 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 | 336,658 | |
| 77 | Multiply line 76 by 20% (0.20) | 77 | | 67,332 |
| 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 | | 85,407 |
| 82 | If line 55 is \$220,700 or less, multiply line 55 by 26% (0.26). Otherwise, multiply line 55 by 28% (0.28) and subtract \$4,414 from the result | 82 | | 109,732 |
| 83 | Enter the smaller of line 81 or line 82 here and on line 50 | 83 | | 85,407 |

Schedule I (Form 1041) 2023