



FORM

41

2019

ALABAMA DEPARTMENT OF REVENUE
Fiduciary Income Tax ReturnCY ☐FY ☐SY ☐

For the calendar year 2019 or fiscal year beginning

• _____, 2019, and ending • _____, _____

Type of entity (see instructions): <input type="checkbox"/> Decedent's estate <input type="checkbox"/> Simple trust <input type="checkbox"/> Complex trust <input type="checkbox"/> Qualified disability trust <input type="checkbox"/> ESBT (S portion only) <input type="checkbox"/> Grantor type trust <input type="checkbox"/> Bankruptcy estate – Ch. 7 <input type="checkbox"/> Bankruptcy estate – Ch. 11 <input type="checkbox"/> Pooled income fund <input type="checkbox"/> Qualified funeral trust (QFT)	Federal Employer Identification Number • _____			ADOR
	Name of Estate or Trust • _____			
	Name and Title of Fiduciary • _____			
	Address of Fiduciary (number and street) • _____			
	City • _____	State • _____	Zip Code • _____	<input type="checkbox"/> Initial Return <input type="checkbox"/> Amended Return <input type="checkbox"/> Final Return

☐ Address change
 ☐ Entity has income from more than one state
 ☐ Fiduciary or name change
 ☐ Return is filed on cash basis

Date entity created • _____
 Number of K-1s attached • _____
 Number of Schedule Gs attached • _____

☐ Resident estate or trust
☐ Nonresident estate or trust
 If a trust, state whether ☐ Revocable or ☐ Irrevocable

If decedent's estate please provide Social Security Number of deceased • _____ - _____ - _____

COMPUTATION OF ALABAMA TAXABLE INCOME AND NET TAX DUE

1	Alabama Adjusted Total Income or (Loss) (Schedule C, Line 18c)	1	•	00
2	Alabama Income Distribution Deduction (Schedule A, Line 15)	2	•	00
3	Exemption (Allowed the Estate or Trust by 40-18-19, Code of Alabama 1975)	3	•	00
4	Total of Special Trust Deductions (Total of Lines 2 and 3)	4	•	00
5	Alabama Taxable Income (Line 1 less Line 4)	5	•	00
a.	Non ESBT tax due.... <input type="checkbox"/> CRAT/CRUT/Tax Exempt Organization... <input type="checkbox"/> NOL... <input type="checkbox"/> QFT	5a	•	00
6	Total ESBT Income (Schedule ESBT, Line 19b)	6	•	00
a.	ESBT Income tax due ... <input type="checkbox"/> ESBT NOL	6a	•	00
7	Total tax due (Sum of lines 5a plus 6a)	7	•	00
8a	Total credits allowable (per Schedule FC, Part E, Line 1)	8a	•	00
8b	Alabama income tax withheld (from Form W-2 and/or Form 1099)	8b	•	00
8c	Extension payments/payments made with original return/overpayment from 2018	8c	•	00
8d	Composite payments. Paid by • _____ FEIN • _____	8d	•	00
8e	Composite payments allocated to beneficiary	8e	•	00
8f	Refundable Historic Tax Credit (from Schedule FC, Part C, line 7)	8f	•	00
9	Total Credits (Total of Lines 8a through 8f)	9	•	00
10	NET TAX DUE/(REFUND) (Subtract Line 9 from sum of Line 7)	10	•	00
11a	Credit to 2020 estimate tax	11a	•	00
11b	Interest (Computed on tax due only)	11b	•	00
11c	Penalties (See instructions)	11c	•	00
11d	Total reductions (Total of Lines 11a through 11c)	11d	•	00
12	TOTAL AMOUNT DUE/(REFUND) (Total of Line 11d and Line 10)	12	•	00

If paying by check or money order, **FORM FDT-V MUST ACCOMPANY PAYMENT.** If you paid electronically, check here ☐**Please
Sign
Here**☐ I authorize a representative of the Department of Revenue to discuss my return and attachments with my preparer.**Under penalties of perjury,** I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief they are 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

Daytime Telephone No.

Social Security Number

**Paid
Preparer's
Use Only**Preparer's
signature

Date

Check if
self-employed ☐

Preparer's PTIN

Firm's name (or yours,
if self-employed)
and address

Tel. ()

E.I. No. ▶

ZIP Code ▶

A complete copy of the Federal Form 1041 must be attached for this return to be considered complete.

Returns with payments must be filed with the Alabama Department of Revenue, Individual and Corporate Tax Division, P.O. Box 327444, Montgomery, AL 36132-7444. Returns without payments must be filed with the Alabama Department of Revenue, Individual and Corporate Tax Division, P.O. Box 327440, Montgomery, AL 36132-7440, on or before April 15, 2020. (Fiscal Year Returns must be filed on or before the 15th day of the fourth month following the close of the fiscal year.)



Name of estate or trust

Federal Employer identification number

Name and title of fiduciary

SCHEDULE A – COMPUTATION OF ALABAMA INCOME DISTRIBUTION DEDUCTION

1	Alabama Adjusted Total Income or (Loss) (Page 1, Line 1)	1	●	00
2	The amount of gain from the sale of capital assets, but only if the gain was allocated to corpus and <u>not</u> paid, credited, or required to be distributed to any beneficiary during the taxable year (<i>See instructions</i>).	2	●	00
3	Subtract the amount entered on Line 2 from the amount entered on Line 1, and enter in Line 3	3	●	00
4	The amount of loss from the sale of capital assets – entered as a positive number, only if the loss was not considered in the determination of the amount to be paid, credited, or required to be distributed to any beneficiary during taxable year	4	●	00
5	Amount of tax exempt interest income excluded in computing Alabama taxable income	5	●	00
6	Other adjustments – see instructions	6	●	00
7	Alabama Distributable Net Income (<i>Sum of Lines 3 through 6</i>)	7	●	00
8	If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law	8	●	00
9	Income required to be distributed currently	9	●	00
10	Other amounts paid, credited, or otherwise required to be distributed	10	●	00
11	Total distributions. Add Lines 9 and 10	11	●	00
12	Enter the 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 5 from Line 7. If zero or less, enter -0-	14	●	00
15	Alabama Income Distribution Deduction. Enter the smallest of Line 13 or Line 14 on this line and on Page 1, Line 2. (Do not enter less than zero.)	15	●	00

SCHEDULE B – ALABAMA CHARITABLE DEDUCTION. Do not complete for a simple trust or a pooled income fund.

1	Amounts paid or permanently set aside for charitable purposes from gross income	1	●	00
2	Alabama tax-exempt income allocable to charitable contributions	2	●	00
3	Subtract line 2 from line 1	3	●	00
4	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes.	4	●	00
5	Alabama Charitable Deduction. Add Line 3 and Line 4. Enter total here and on Page 3, Schedule C, Line 13, Column C	5	●	00



Name of estate or trust

Federal Employer identification number

Name and title of fiduciary

SCHEDULE C – COMPUTATION OF ALABAMA ADJUSTED TOTAL INCOME

	Column A AS REPORTED ON FEDERAL FORM 1041		Column B ALABAMA ADJUSTMENTS		Column C ALABAMA AMOUNT		
1 Interest income	1	•	00	•	00	•	00
2 Ordinary dividends	2	•	00	•	00	•	00
3 Capital gain or (loss)	3	•	00	•	00	•	00
4 Business income or (loss)	4	•	00	•	00	•	00
5a Rents, royalties, partnerships, and S Corporations	5a	•	00	•	00	•	00
5b Estates and Trusts	5b	•	00	•	00	•	00
6 Farm income or (loss)	6	•	00	•	00	•	00
7 Ordinary gain or (loss) from Form 4797	7	•	00	•	00	•	00
8 Other income	8	•	00	•	00	•	00
9 Total Income/(loss) (total of Lines 1 through 8)	9	•	00	•	00	•	00
Ordinary Deductions:							
10 Interest	10	•	00	•	00	•	00
11 Taxes	11	•	00	•	00	•	00
12 Fiduciary fees	12	•	00	•	00	•	00
13 Charitable deduction	13	•	00	•	00	•	00
14 Attorney, accountant, and return preparer fees	14	•	00	•	00	•	00
15 Other deductions not subject to the 2% floor	15	•	00	•	00	•	00
16 Allowable miscellaneous itemized deductions subject to the 2% floor	16	•	00	•	00	•	00
17 Total Ordinary Deductions (total of Lines 10 through 16)	17	•	00	•	00	•	00
18a Federal Adjusted Total Income	18a	•	00				
18b Net Alabama Adjustments (Column B, Line 9 less Column B, Line 17)	18b	•		00			
18c Alabama Adjusted Total Income or (Loss) (Column C, Line 9 less Column C, Line 17). Enter here and on Page 1, Line 1	18c	•					00
19 Alabama Tax Exempt Income	19	•	00	•	00	•	00



Name of estate or trust

Federal Employer identification number

Name and title of fiduciary

SCHEDULE K – SUMMARY OF K-1 INFORMATION

		Column A Alabama Distributable Income		Column B Nonresident Non-Alabama Source Income		Column C Reportable Alabama Income		Enter on Alabama Schedule K-1
1 Interest income	1	●	00	●	00	●	00	Line 1
2 Total dividends	2	●	00	●	00	●	00	Line 2
3 Capital gain or (loss)	3	●	00	●	00	●	00	Line 3
4 Business income or (loss)	4	●	00	●	00	●	00	Line 4
5a Rents, royalties, partnerships, and S Corporations	5a	●	00	●	00	●	00	Line 5a
5b Estates and Trusts	5b	●	00	●	00	●	00	Line 5b
6 Farm income or (loss)	6	●	00	●	00	●	00	Line 6
7 Ordinary gain or (loss) from Form 4797	7	●	00	●	00	●	00	Line 7
8 Other income	8	●	00	●	00	●	00	Line 8
9 Alabama Income Distribution (Sum of lines 1-8 Column A)	9	●	00					
10 Total Nonresident Non-Alabama Source Income (Sum of lines 1-8 Column B)	10	●	00					
11 Alabama Tax Exempt Income	11	●	00					Line 11
Directly apportioned deductions/credits:								
12 Depreciation	12	●	00					Line 12
13 Depletion	13	●	00					Line 13
14 Amortization	14	●	00					Line 14
15 Allocated Composite Payment	15	●	00					Line 15
16 Credit for Taxes Paid to a Foreign Country (Attach Schedule FC)	16	●	00					Line 16
17 Capital Credit Available (Attach Schedule FC)	17	●	00					Line 17