

2000 Trust Accumulation of Charitable Amounts

541-A

For calendar years only.

Name of trust, Federal employer identification number (FEIN), Name of trustee(s), Address of each trustee, City, town, or post office, State, ZIP Code, PMB no.

This return must be filed on or before April 16, 2001. Mail to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0000. DO NOT ATTACH TO FORM 541

(If more space is needed, please attach a separate list.)

ANSWER THESE QUESTIONS:

- 1 Date trust was created
2 Is any trustee a resident of California?
3 Was the grantor or creator of the trust a resident of California during the taxable year of the trust?
4 Name and address of grantor or creator
5 Have you filed a return on Form 541 for the year covered by this return?
6 Do any of the amounts shown on the face of this return differ from the corresponding amounts reported on federal Form 1041-A?
7 Are you required to file federal Form 990-T for the unrelated business and/or lease indebtedness income?

Part I Income and Deductions. See instructions for Form 541. If total income is \$25,000 or less, skip line 1 through line 8 and enter total income on line 9.

Table with 15 rows for Income and Deductions. Columns include line number, description, and input fields.

Part II Distributions of Income Set Aside in Prior Taxable Years for Charitable Purposes. See instructions.

Table with 6 rows for Part II. Includes sub-rows 17a, 17b, 17c. Some cells are shaded.

Part III Distributions of Principal for Charitable Purposes

Table with 3 rows for Part III. Includes sub-rows 23a, 23b, 23c. Some cells are shaded.

**Part IV Balance Sheet.** If line 9 is \$25,000 or less, complete only line 38, line 42, and line 45. If books of account do not agree, please reconcile all differences.

<b>Assets</b>		(a) Beginning-of-Year Book Value	(b) End-of-Year Book Value
25	Cash — non-interest bearing .....	25	
26	Savings and temporary cash investments .....	26	
27	<b>a</b> Accounts receivable .....	27a	
	<b>b</b> Less: allowance for doubtful accounts .....	27b	
28	<b>a</b> Notes and loans receivable .....	28a	
	<b>b</b> Less: allowance for doubtful accounts .....	28b	
29	Inventories for sale or use .....	29	
30	Prepaid expenses and deferred charges .....	30	
31	Investments — U.S. and state government obligations. Attach schedule .....	31	
32	Investments — corporate stock. Attach schedule .....	32	
33	Investments — corporate bonds. Attach schedule .....	33	
34	<b>a</b> Investments — land, buildings, and equipment: basis .....	34a	
	<b>b</b> Less: accumulated depreciation .....	34b	
35	Investments — other. Attach schedule .....	35	
36	<b>a</b> Land, buildings, and equipment (trade or business): basis .....	36a	
	<b>b</b> Less: accumulated depreciation .....	36b	
37	Other assets. Describe. ▶ .....	37	
38	<b>Total assets.</b> Add line 25 through line 37 .....	38	
<b>Liabilities</b>			
39	Accounts payable and accrued expenses .....	39	
40	Mortgages and other notes payable. Attach schedule .....	40	
41	Other liabilities. Describe. ▶ .....	41	
42	<b>Total liabilities.</b> Add line 39 through line 41 .....	42	
<b>Net Assets</b>			
43	Trust principal or corpus .....	43	
44	Undistributed income and profits .....	44	
45	<b>Total net assets.</b> Add line 43 and line 44 .....	45	
46	<b>Total liabilities and net assets.</b> Add line 42 and line 45 .....	46	

<b>Please Sign Here</b>	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.		Date	Trustee's SSN/FEIN
	▶ Signature of trustee or officer representing trustee			
<b>Paid Preparer's Use Only</b>	Preparer's signature ▶	Date	Check if self-employed ▶ <input type="checkbox"/>	Paid preparer's SSN/PTIN
	Firm's name (or yours, if self-employed) and address ▶			FEIN

# Instructions for FTB Form 541-A

## Trust Accumulation of Charitable Amounts

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### General Information

In general, California tax law conforms to the Internal Revenue Code (IRC) as of January 1, 1998. However, there are continuing differences between California and federal tax law. California has not conformed to most of the changes made to the IRC by the federal Internal Revenue Service Restructuring and Reform Act of 1998 (Public Law 105-206) and has not conformed to any of the changes made by the Tax and Trade Relief Extension Act of 1998 (Public Law 105-277), the Miscellaneous Trade and Technical Corrections Act of 1999 (Public Law 106-36), and the Ticket to Work and Work Incentives Improvement Act of 1999 (Public Law 106-170).

### A Purpose

Use Form 541-A to report the charitable information required by Revenue and Taxation Code (R&TC) Section 18635.

### B Who Must File

A trustee must file a calendar year Form 541-A for a trust that claims a charitable or other deduction under IRC Section 642(c) or for a charitable or split-interest trust. However, Form 541-A is not required for any taxable year if the trustee is required by the terms of the governing instrument and applicable local law to distribute currently all of the income of the trust for such year.

A charitable trust is a trust which:

- Is not exempt from taxation under R&TC Section 23701d; and

- Has all the unexpired interests devoted to charitable purposes described in IRC Section 170(c); and
- Had a charitable contribution deduction allowed for all the unexpired interests under the R&TC.

A split-interest trust is a trust which:

- Is not exempt from taxation under R&TC Section 23701d; and
- Has some of the unexpired interests devoted to one or more charitable purposes described in IRC Section 170(c); and
- Has amounts in trust for which a charitable contributions deduction was allowed under the R&TC. Pooled income funds (IRC Section 642(c)(5)), charitable remainder annuity trusts (IRC Section 664(d)(1)), and remainder unitrusts (IRC Section 664(d)(2)), are considered split-interest trusts for which the trustee must file Form 541-A for the taxable year.

Simple trusts which received a letter from the Franchise Tax Board (FTB) granting exemption from tax under R&TC Section 23701d are considered to be corporations for tax purposes. They may be required to file Form 199, California Exempt Organization Annual Information Return. See the instructions for that form.

Nonexempt charitable trusts, described in IRC Section 4947(a)(1), must file Form 199.

### Private Mailbox (PMB) No.

If you lease a mailbox from a private business rather than a PO box from the United States Postal Service, enter your PMB number in the field labeled "PMB no."

### C When to File

File Form 541-A on or before April 16, 2001. However, if you need additional time to file, California grants an automatic six-month extension. A request form is not required to obtain this extension.

### D Where to File

Mail Form 541-A to:

FRANCHISE TAX BOARD  
PO BOX 942840  
SACRAMENTO CA 94240-0000

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## Specific Instructions

### Part II and Part III

Describe in detail on an attached statement the purpose for which charitable disbursements were made from income set aside in prior taxable years and amounts which were paid out of principal for charitable purposes. Examples of appropriate descriptions are: payments for nursing service, laboratory construction, fellowships, or assistance to indigent families (not simply charitable, educational, religious, or scientific).

### Part IV

If the balance sheet does not agree with the books of account, all differences must be reconciled in an attached statement.