2023

Tax on Accumulation Distribution of Trusts

CALIFORNIA FORM

5870A

Address of trust (number and street, apt., suite, PO box, or PMB no.)	Atta	ach to beneficiary's tax return.										
Enter number of treats from which you received accompliation of part I Tax on Accumulation Distribution under Internal Revenue Code Section 667. Section A - Average income and Determination of Computation Years 1 Amount of current distribution that is considered distributed in earlier taxable years from Schedule J (541), line 30, column (a) 1 0 0 2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Nam	e(s) as shown on your tax return						SSN or IT	ΊΝ			
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2 Taxes imposed on the trust on amounts from line 1 from Schedule J (541), line 30, column (b) 2 00 00 00 00 00 00 00					-				1		00	
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5 Taxable part of line 3. Subtract line 4 from line 3 5 00 6 Number of trust's earlier taxable years in which amounts on line 5 are considered distributed 6 0 7 Average annual amount considered distributed. Divide line 1 by line 6 7 00 8 Muttiply line 7 by 25% (25) 8 00 9 Number of trust's earlier taxable years to be taken into account. See instructions 9 10 Average amount for recomputing tax. Divide line 5 by line 9. Enter here and in each column on line 13 below 10 00 11 Enter your taxable income before this distribution for the five immediately preceding taxable years: 2022 2021 2020 2019 2018 Section B - Tax Attributable to the Accumulation Distribution (a) Year Year Year Year 12 Enter the amounts and the years from line 11, eliminating the highest and lowest taxable income years 12 12 12 12 12 12 12 12 12 12 14 14 14 14 14 14 15 15 15 15 15 15 15 15 15 15 16 17 18 14											00	
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Column C					-	·			2018			
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24 Multiply the amount on line 23 by the number of taxable years on line 9											-	
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r_{2} Fixer the amount from IINe r_{2}								-				
									25			
26 Partial tax attributable to the accumulation distribution. Subtract line 25 from line 24. If zero or less, enter -0 See instructions	26								26		00	

For Privacy Notice, get FTB 1131 EN-SP. 043 7701234 FTB 5870A 2023 **Side 1**