ARTHUR DIMARSKY
32 ERIC LN
STATEN ISLAND NY 10308-
646-637-3269

AUGUST 02, 2011 INVOICE: CN00000

DILDINE FAMILY TRUST
JAMES DILDINE
8460 WYNDHAM
BOISE ID 83704-

FOR PROFESSIONAL SERVICES RENDERED IN THE PREPARATION OF YOUR 2010 INCOME TAX RETURN.

FEDERAL
- FORM 1041
- SCHEDULE I
- SCHEDULE D
- FORM 2210
- SCHEDULE E PAGE 2
- INTEREST STATEMENT
- DETAIL STATEMENTS
- PER SCHEDULE K-1

IDAHO STATE
- FORM 66 FIDUCIARY INCOME TAX RETURN
- FORM 66 PAGE 2
- FORM K-1 (2)

AMOUNT DUE $1,200.00

PREPARER NUMBER	PREPARER SOC SEC NO.	FISCAL YEAR BEGINNING	FISCAL YEAR ENDING
2300 1	0061	0056	0057

FIDUCIARY PROFORMA

IRS MAIL LABEL CODE	0067
FIDUCIARY'S TELEPHONE NO.	0060
RETURN DUE DATE (MM-DD-YYYY)	0146 04-18-2011
NAME OF ESTATE OR TRUST [35]	0001 DILDINE FAMILY TRUST
EMPLOYER I.D. NUMBER	0004 87-5719352
NAME AND TITLE OF FIDUCIARY [30]	0002 JAMES DILDINE
FIDUCIARY EIN, IF FINANCIAL INSTITUTION	0062
STREET ADDRESS	0003 8460 WYNDHAM
DATE ENTITY CREATED (MM-DD-YYYY) [30]	0058
CITY [20]	0008 BOISE
STATE [2]	0006 ID
ZIP CODE [10]	0007 83704-
RESIDENT STATE (IF DIFFERENT) [2]	0300 ID

OFFICE USE ONLY
MANUAL SCHEDULE 2305
CONTROL CODE (OR CLIENT NO.) 00000

2010
SYSTEM 1041

ACCOUNTANT'S STAMP (OPTIONAL)

Sample Return

GI HEADING INFORMATION

A	DECEDENT'S ESTATE	1119	X	YES
	SIMPLE TRUST	1120		YES
	COMPLEX TRUST	1101		YES
	GRANTOR TYPE TRUST	1122		YES
	QUAL DISABILITY TRUST	8016		YES
	ESBT (S portion only)	8017		YES
	BANKRUPTCY ESTATE CHAPTER 7	1103		YES
	BANKRUPTCY ESTATE CHAPTER 11	1112		YES
	POOLED INCOME FUND	1108		YES
B	NUMBER OF SCHEDULES K-1 ATTACHED	2400	2	
E	NON-EXEMPT CHARITABLE AND SPLIT INTEREST TRUSTS — DESCRIBED IN SEC 4947 (a)(1)	1116		YES
	NOT A PRIVATE FOUNDATION	1111		YES
	DESCRIBED IN SEC 4947 (a)(2)	1118		YES

GI HEADING INFORMATION

F	INITIAL RETURN	1104		YES
	AMENDED RETURN	1105		YES
	FINAL RETURN	1137		YES
	CHANGE IN FIDUCIARY'S: NAME	1139		YES
	CHANGE IN FIDUCIARY'S: ADDRESS	1140		YES
G	POOLED MORTGAGE ACCOUNT: BOUGHT	1160		YES
	POOLED MORTGAGE ACCOUNT: SOLD	1161		YES
	POOLED MORTGAGE ACCOUNT: DATE	0040	- -	

ELECT ELECT OPTIONS

PRINT A SECTION 642(g) ELECTION STATEMENT	1150		YES
PRINT A RECURRING ITEM EXCEPTION STATEMENT	1157		YES

THE SOURCES OF INTEREST AND DIVIDEND INCOME ARE UPDATED FROM THE 1041 INTEREST AND DIVIDEND STATEMENT

PO PREPARER'S OPTIONS

FEDERAL RETURN ONLY	1106		YES
EXTRA FEDERAL COPY	1141		YES
EXTRA STATE COPY	1247		YES
PRINT 3 LABELS	1109		YES
PRINT DIAGNOSTIC REPORT	1110		YES
PRINT PREPRINTED PROFORMA	1337		YES
PRINT BENEF PERCENT STMT	1130		YES
PRINT SIGNATURE DATE	1233		YES
DUP'L INSTRUCTION LETTER	1152		YES
CUSTOMIZED INSTRUCTION LETTER (ENTER 1 - 6)	2604		
SALUTATION NAME [30]	0063		

INV CLIENT INVOICE

AMOUNT IN WHOLE DOLLARS	2407		
AMOUNT ALREADY PAID	3467		
LEAVE AMOUNT BLANK	1121		YES
NON-DETAILED INVOICE	1188		YES
DISCOUNT: EXACT AMOUNT OR %	8140		
SALES TAX: EXACT AMOUNT OR %	8141		

ADDITIONAL INVOICE ITEMS

DESCRIPTION [38]	AMOUNT
8142	
8143	
8144	
8145	
8146	
8147	
8148	
8149	

GRANT IF GRANTOR - TYPE TRUST

GRANTOR NAME	0192	[30]
GRANTOR ADDRESS	0193	[30]
GRANTOR CITY, STATE, ZIP	0194	[30]
ID NUMBER SSN	0195 [9]	EIN 0159 [9]

IF THERE IS MORE THAN ONE GRANTOR, ADDITIONAL GRANTOR INFORMATION IS ALSO UPDATED

2 OTHER INFORMATION

1	DID ESTATE / TRUST RECEIVE TAX-EXEMPT INCOME?	1138		YES
	TAX-EXEMPT INTEREST INCOME AND DIVIDENDS	3194		
2	EARNINGS BY CONTRACT OR SIMILAR ARRANGEMENT	1113		YES
3	ACCOUNT IN FOREIGN COUNTRY	1123		YES
	NAME OF FOREIGN COUNTRY	0032	[35]	
4	DURING TAX YEAR, DID ESTATE OR TRUST RECEIVE DISTRIBUTION FROM, OR, WAS IT GRANTOR OF OR TRANSFEROR TO FOREIGN TRUST?	1124		YES
5	RECEIVE OR PAY SELLER-FINANCED MORTGAGE INT?	1134		YES
6	COMPLEX TRUST MAKING SECTION 663(b) ELECTION	1131		YES
7	SECTION 643(e)(3) ELECTION	1132		YES
8	DECEDENT'S ESTATE OPEN MORE THAN 2 YEARS	1133		YES
9	TRUST BENEFICIARIES ARE SKIP PERSONS	1230		YES

1 TAX AND PAYMENTS

23		TOTAL TAX (SCHEDULE G)	
24	a	2011 ESTIMATED PAYMENTS	3046
		AMOUNT APPLIED FROM 2009 RETURN	3319

2210 UNDERPAYMENT OF ESTIMATED TAX

2010 TAX	2401	4,065

INCLUDE THIS SECTION WITH YOUR 2010 PROFORMA SUBMITTAL FOR PROCESSING.

NOTE: IF ANY PREPRINTED DATA HAS CHANGED, DRAW A LINE THROUGH IT ON THIS SHEET AND ENTER THE CORRECT DATA.

2010 PREPRINTED FIDUCIARY SCHEDULE K-1 DATA

BENEFICIARY NUMBER

BENEFICIARY NAME (FIRST LINE)	0023 DAVID DILDINE	IDENTIFICATION NUMBER	SSN	0022 528-14-9257
			EIN	0027
BENEFICIARY NAME (SECOND LINE)	0021	PERCENT OF DISTRIBUTION		0225 50.0000
STREET ADDRESS	0024 8460 WYNDHAM LN	DESCRIPTION	BOX	AMOUNT
CITY STATE ZIP	0025 BOISE ID 83704			

BENEFICIARY NUMBER

BENEFICIARY NAME (FIRST LINE)	0023 RUBY DILDINE	IDENTIFICATION NUMBER	SSN	0022 528-64-5198
			EIN	0027
BENEFICIARY NAME (SECOND LINE)	0021	PERCENT OF DISTRIBUTION		0225 50.0000
STREET ADDRESS	0024 8460 WYNDHAM LN	DESCRIPTION	BOX	AMOUNT
CITY STATE ZIP	0025 BOISE ID 83704			

BENEFICIARY NUMBER

BENEFICIARY NAME (FIRST LINE)	0023	IDENTIFICATION NUMBER	SSN	0022
			EIN	0027
BENEFICIARY NAME (SECOND LINE)	0021	PERCENT OF DISTRIBUTION		0225
STREET ADDRESS	0024	DESCRIPTION	BOX	AMOUNT
CITY STATE ZIP	0025			

BENEFICIARY NUMBER

BENEFICIARY NAME (FIRST LINE)	0023	IDENTIFICATION NUMBER	SSN	0022
			EIN	0027
BENEFICIARY NAME (SECOND LINE)	0021	PERCENT OF DISTRIBUTION		0225
STREET ADDRESS	0024	DESCRIPTION	BOX	AMOUNT
CITY STATE ZIP	0025			

BENEFICIARY NUMBER

BENEFICIARY NAME (FIRST LINE)	0023	IDENTIFICATION NUMBER	SSN	0022
			EIN	0027
BENEFICIARY NAME (SECOND LINE)	0021	PERCENT OF DISTRIBUTION		0225
STREET ADDRESS	0024	DESCRIPTION	BOX	AMOUNT
CITY STATE ZIP	0025			

BENEFICIARY NUMBER

BENEFICIARY NAME (FIRST LINE)	0023	IDENTIFICATION NUMBER	SSN	0022
			EIN	0027
BENEFICIARY NAME (SECOND LINE)	0021	PERCENT OF DISTRIBUTION		0225
STREET ADDRESS	0024	DESCRIPTION	BOX	AMOUNT
CITY STATE ZIP	0025			

Sample Return

A voucher is printed at the bottom of this page.

▼ **Detach Here and Mail With Your Payment and Return** ▼

Form **1041-V**

Department of the Treasury
Internal Revenue Service (99)

Payment Voucher

▶ **Do not staple or attach this voucher to your payment or return.**

OMB No. 1545-0092

2010

PRINT OR TYPE

1 Employer identification number (EIN)	87-5719352
2 **Amount you are paying by check or money order** (Dollars / Cents)	4,152.00
3 Name of estate or trust	DILDINE FAMILY TRUST
4 Name and title of fiduciary	JAMES DILDINE
5 Address of fiduciary (number, street, and room or suite no.)	8460 WYNDHAM
City, state, and ZIP code	BOISE ID 83704-

For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

DILDINE FAMILY TRUST
8460 WYNDHAM
BOISE, ID 83704-

Sample Return

DAVID DILDINE
8460 WYNDHAM LN
BOISE, ID 83704

ATTACHED IS YOUR COPY OF SCHEDULE K-1 TO THE U.S. INCOME TAX RETURN FOR A FIDUCIARY (FORM 1041) WHICH WAS FILED WITH THE INTERNAL REVENUE SERVICE AND SHOWS YOUR SHARE OF DISTRIBUTION FROM:

DILDINE FAMILY TRUST
JAMES DILDINE
8460 WYNDHAM
BOISE, ID 83704-

THE ITEMS OF INCOME, LOSS, DEDUCTION OR CREDIT WHICH APPEAR IN THE ENCLOSED MATERIAL MAY HAVE AN IMPORTANT BEARING IN THE DETERMINATION OF YOUR TAXABLE INCOME. HOWEVER, THE PROVISIONS OF THE INCOME TAX LAWS ARE COMPLEX AND MAY BE INTERPRETED DIFFERENTLY FOR DIFFERENT TAXPAYERS. FOR THIS REASON, YOU MAY WISH TO SEEK THE ASSISTANCE OF YOUR TAX ADVISOR WITH RESPECT TO THE PROPER TREATMENT OF THESE ITEMS IN YOUR FEDERAL AND STATE RETURNS.

THE ENCLOSED INFORMATION HAS BEEN PREPARED FROM UNAUDITED DATA SUPPLIED BY THE TAX MATTERS PERSON. NO ATTEMPT WAS MADE TO VERIFY ANY OF THE INFORMATION AND ELECTIONS CONTAINED THEREIN. THE RETURNS ARE SUBJECT TO EXAMINATION BY THE TAXING AUTHORITIES AND, THEREFORE, THE INCOME, LOSSES, DEDUCTIONS OR CREDITS WHICH APPEAR ARE SUBJECT TO POSSIBLE ADJUSTMENT.

☐ Final K-1 ☐ Amended K-1 OMB No. 1545-0092

Schedule K-1 (Form 1041) **2010**

Department of the Treasury
Internal Revenue Service

For calendar year 2010, or tax year beginning ________ , 2010, and ending ________ , 20 ___

Beneficiary's Share of Income, Deductions, Credits, etc.

▶ See page 2 and instructions.

Part I Information About the Estate or Trust

A Estate's or trust's employer identification number
87-5719352

B Estate's or trust's name
DILDINE FAMILY TRUST

C Fiduciary's name, address, city, state, and ZIP code
JAMES DILDINE
8460 WYNDHAM
BOISE ID 83704-

D ☐ Check if Form 1041-T was filed and enter the date it was filed ________

E ☐ Check if this is the final Form 1041 for the estate or trust

Part II Information About the Beneficiary

F Beneficiary's identifying number
528-14-9257

G Beneficiary's name, address, city, state, and ZIP code
DAVID DILDINE
8460 WYNDHAM LN
BOISE ID 83704

H ☒ Domestic beneficiary ☐ Foreign beneficiary

Part III Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items

1	Interest income	11,345
2a	Ordinary dividends	
2b	Qualified dividends	
3	Net short-term capital gain	
4a	Net long-term capital gain	
4b	28% rate gain	
4c	Unrecaptured section 1250 gain	
5	Other portfolio and nonbusiness inc.	
6	Ordinary business income	-3,781
7	Net rental real estate income	
8	Other rental income	
9	Directly apportioned deductions	
10	Estate tax deduction	
11	Final year deductions	
12	Alternative min. tax adjustment	A 937
		J 709
13	Credits and credit recapture	
14	Other information	E 11,345

*See attached statement for additional information.

Note. A statement must be attached showing the beneficiary's share of income and directly apportioned deductions from each business, rental real estate, and other rental activity.

FOR IRS USE ONLY

This list identifies the codes used on Schedule K-1 for beneficiaries and provides summarized reporting information for beneficiaries who file Form 1040. For detailed reporting and filing information, see the Instructions for Beneficiary Filing Form 1040 and the instructions for your income tax return.

	Report on
1. Interest income	Form 1040, line 8a
2a. Ordinary dividends	Form 1040, line 9a
2b. Qualified dividends	Form 1040, line 9b
3. Net short-term capital gain	Schedule D, line 5
4a. Net long-term capital gain	Schedule D, line 12
4b. 28% rate gain	Line 4 of the worksheet for Schedule D, line 18
4c. Unrecaptured section 1250 gain	Line 11 of the worksheet for Schedule D, line 19
5. Other portfolio and nonbusiness income	Schedule E, line 33, column (f)
6. Ordinary business income	Schedule E, line 33, column (d) or (f)
7. Net rental real estate income	Schedule E, line 33, column (d) or (f)
8. Other rental income	Schedule E, line 33, column (d) or (f)
9. Directly apportioned deductions	
Code	
A Depreciation	Form 8582 or Schedule E, line 33, column (c) or (e)
B Depletion	Form 8582 or Schedule E, line 33, column (c) or (e)
C Amortization	Form 8582 or Schedule E, line 33, column (c) or (e)
10. Estate tax deduction	Schedule A, line 28
11. Final year deductions	
A Excess deductions	Schedule A, line 23
B Short-term capital loss carryover	Schedule D, line 5
C Long-term capital loss carryover	Schedule D, line 12; line 5 of the wksht. for Sch. D, line 18; and line 16 of the wksht. for Sch. D, line 19
D Net operating loss carryover -- regular tax	Form 1040, line 21
E Net operating loss carryover -- minimum tax	Form 6251, line 11

12. Alternative minimum tax (AMT) items

Code		Report on
A	Adjustment for minimum tax purposes	Form 6251, line 15
B	AMT adjustment attributable to qualified dividends	See the beneficiary's instructions and the Instructions for Form 6251
C	AMT adjustment attributable to net short-term capital gain	See the beneficiary's instructions and the Instructions for Form 6251
D	AMT adjustment attributable to net long-term capital gain	See the beneficiary's instructions and the Instructions for Form 6251
E	AMT adjustment attributable to unrecaptured section 1250 gain	See the beneficiary's instructions and the Instructions for Form 6251
F	AMT adjustment attributable to 28% rate gain	See the beneficiary's instructions and the Instructions for Form 6251
G	Accelerated depreciation	See the beneficiary's instructions and the Instructions for Form 6251
H	Depletion	See the beneficiary's instructions and the Instructions for Form 6251
I	Amortization	See the beneficiary's instructions and the Instructions for Form 6251
J	Exclusion items	2011 Form 8801

13. Credits and credit recapture

A	Credit for estimated taxes	Form 1040, line 62
B	Credit for backup withholding	Form 1040, line 61
C	Low-income housing credit	Form 8586 (also see the beneficiary's instructions)
D	Rehabilitation credit and energy credit	See the beneficiary's inst.
E	Other qualifying investment credit	See the beneficiary's inst.
F	Work opportunity credit	Form 5884, line 3
G	Credit for small employer health insurance premiums	Form 8941, line 15
H	Alcohol and cellulosic biofuel fuels credit	Form 6478, line 8 (also see the beneficiary's instructions)
I	Credit for increasing research activities	Form 3800, line 1c
J	Renewable electricity, refined coal, and Indian coal production credit	See the beneficiary's inst.
K	Empowerment zone and renewal community employment credit	Form 8844, line 3
L	Indian employment credit	Form 3800, line 1g
M	Orphan drug credit	Form 3800, line 1h
N	Credit for employer-provided child care and facilities	Form 3800, line 1k
O	Biodiesel and renewable diesel fuels credit	Form 8864, line 9 (also see the beneficiary's instructions)
P	Nonconventional source fuel credit	Form 3800, line 1o
Q	Credit to holders of tax credit bonds	Form 8912, line 8
R	Agricultural chemicals security credit	Form 3800, line 1v
S	Energy efficient appliance credit	Form 3800, line 1q
T	Credit for employer differential wage payments	Form 3800, line 1w
U	Recapture of credits	See the beneficiary's inst.

14. Other information

A	Tax-exempt interest	Form 1040, line 8b
B	Foreign taxes	Form 1040, line 47 or Sch. A, line 8
C	Qualified production activities income	Form 8903, line 7, col. (b) (also see beneficiary's inst.)
D	Form W-2 wages	Form 8903, line 17
E	Net investment income	Form 4952, line 4a
F	Gross farm and fishing income	Schedule E, line 42
G	Foreign trading gross receipts (IRC 942(a))	See the instructions for Form 8873
H	Other information	See the beneficiary's inst.

Note. If you are a beneficiary who does not file a Form 1040, see instructions for the type of income tax return you are filing.

Instructions for Beneficiary Filing Form 1040

Note. The fiduciary's instructions for completing Schedule K-1 are in the Instructions for Form 1041.

What's New

If Schedule K-1 shows backup withholding in box 13, code B, attach a copy to your return.

General Instructions

Purpose of Form

Use Schedule K-1 to report your share of the estate's or trust's income, credits, deductions, etc. Keep it for your records. Do not file it with your tax return, unless backup withholding was reported in box 13, code B.

Inconsistent Treatment of Items

Generally, you must report items shown on your Schedule K-1 (including attached schedules) the same way that the estate or trust treated the items on its return.

If the treatment of an item on your original or amended return is inconsistent with the estate's or trust's treatment (or if the estate or trust was required to but has not filed a return), you must file Form 8082, Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR), with your original or amended return to identify and explain any inconsistency (or to note that an estate or trust return has not been filed).

If you are required to file Form 8082 but fail to do so, you may be subject to the accuracy-related penalty. This penalty is in addition to any tax that results from making your amount or treatment of the item consistent with that shown on the estate's or trust's return. Any deficiency that results from making the amounts consistent may be assessed immediately.

Errors

If you believe the fiduciary has made an error on your Schedule K-1, notify the fiduciary and ask for an amended or a corrected Schedule K-1. Do **not** change any items on your copy. Be sure that the fiduciary sends a copy of the amended Schedule K-1 to the IRS. If you are unable to reach an agreement with the fiduciary regarding the inconsistency, you must file Form 8082.

Beneficiaries of Generation-Skipping Trusts

If you received Form 706-GS(D-1), Notification of Distribution From a Generation-Skipping Trust, and paid a generation-skipping transfer (GST) tax on Form 706-GS(D), Generation-Skipping Transfer Tax Return for Distributions, you can deduct the GST tax paid on income distributions on Schedule A (Form 1040), line 8. To figure the deduction, see the Instructions for Form 706-GS(D).

Specific Instructions

Part I -- Information About the Estate or Trust

Item E

If the item E box is checked, this is the final year of the estate or trust.

Note. If the ``Final K-1" box at the top of Schedule K-1 is checked, this is the final return for the beneficiary.

Part III -- Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items

The amounts shown in boxes 1 through 14 reflect your share of income, loss, deductions, credits, etc., from an estate or trust. For Form 1040 filers, page 2 of Schedule K-1 provides summarized reporting information. The summarized reporting information reflects references to forms in use for calendar year 2010.

If you are not an individual, report the amounts in each box as instructed on your tax return.

Codes. In box 9 and boxes 11 through 14, the fiduciary will identify each item by entering a code in the column to the left of the dollar amount entry space. These codes are identified on page 2 of Schedule K-1.

Attached statements. The fiduciary will enter an asterisk (*) after the code, if any, in the column to the left of the dollar amount entry space for each item for which it has attached a statement providing additional information. For those informational items that cannot be reported as a single dollar amount, the estate or trust will enter an asterisk in the left column and write ``STMT" in the dollar amount entry space to indicate the information is provided on an attached statement.

Boxes 3 and 4a -- Net Short-Term and Net Long-Term Capital Gain

If there is an attachment to this Schedule K-1 reporting a disposition of a passive activity, see the Instructions for Form 8582, Passive Activity Loss Limitations, for information on the treatment of a disposition of an interest in a passive activity.

Box 5 -- Other Portfolio and Nonbusiness Income

The amount reported in this box is your distributive share of royalties, annuities, and other income that is not subject to the passive activity rules. It also includes income in respect of a decedent (IRD), which is not included in boxes 1, 2a, 3, 4a, 6, 7, or 8.

Boxes 6 through 8 -- Ordinary Business Income, Net Rental Real Estate Income, and Other Rental Income

The deductions in boxes 6 through 8 may be subject to the passive loss limitations of Internal Revenue Code section 469, which generally limits deductions from passive activities to the income from those activities. The fiduciary will provide you with a separate schedule showing your distributive share of income from each trade or business, net rental real estate, or other rental activity. The rules for applying these limitations to beneficiaries have not yet been issued. For more details, see Pub. 925, Passive Activity and At-Risk Rules.

Box 9 -- Directly Apportioned Deduction

The fiduciary must attach a statement showing depreciation, depletion, and amortization directly apportioned to you, if any, for each activity reported in boxes 5 through 8.

Box 12 -- Alternative Minimum Tax Items

The information reported in box 12, codes A through I is used to prepare your Form 6251, Alternative Minimum Tax -- Individuals. Code A, Adjustment for minimum tax purposes, is the total amount reported on Form 6251, line 15. Codes B through F represent the portion, if any, of the amount included in code A.

Codes B through F. If you have an amount in box 12 with code B, C, D, E, or F, see the instructions for lines 37, 38, and 39 of Form 6251.

Codes G through I. Include the amount with any of these codes on the applicable line of Form 6251.

Code J. Exclusion items. If you pay alternative minimum tax in 2010, the amount in box 12, code J will help you figure any minimum tax credit for 2011. See the 2011 Form 8801, Credit for Prior Year Minimum Tax -- Individuals, Estates, and Trusts, for more information.

Box 13 -- Credits and Credit Recapture

Codes A through T list all the credits that may be allocated to you as a beneficiary. The corresponding line shows you what form to use when reporting the amount.

Code A. Credit for estimated taxes. The beneficiary treats this amount as a payment of estimated tax. To figure any underpayment and penalty on Form 2210, Underpayment of Estimated Tax by Individuals, Estates, and Trusts, treat the amount entered on box 13, code A, as an estimated tax payment made on January 15, 2011.

Note. Form 1041-T, Allocation of Estimated Tax Payments to Beneficiaries, must be timely filed by the fiduciary for the beneficiary to get the credit for an estimated tax payment.

Code C. Low-income housing credit. The fiduciary will provide you with a statement showing the amount to report on line 4 and 11 of Form 8586, Low-Income Housing Credit. If you only have an amount to report on line 4 of Form 8586 and your only source for the credit is a pass-through entity, such as an estate or trust, then you can report the amount on line 1d of Form 3800, General Business Credit, and you do not have to complete Form 8586.

Code D. Rehabilitation credit and energy credit. The fiduciary must give you a statement that shows the information you will need and where to enter it on Form 3468, Investment Credit, so that you can figure the amount of any rehabilitation credit and energy credit that you may claim.

Code E. Other qualifying investment credit. This code is used to report the qualified investment for figuring the qualifying advanced coal project credit, the qualifying gasification project credit, the qualifying advanced energy project credit, and the qualifying therapeutic discovery project credit. The fiduciary must provide you with a statement that shows the information you will need and where to report it on Form 3468 so that you can figure the amount of the previously listed credits that you may claim.

Code I. Alcohol and cellulosic biofuel fuels credit. If this credit includes the small ethanol producer credit, the fiduciary will provide additional information on an attached statement. If a statement is attached, see the instructions for line 16 of Form 6478, Alcohol and Cellulosic Biofuel Fuels Credit.

If no statement is attached, report this amount on Form 6478, line 8.

Code J. Renewable electricity, refined coal, and Indian coal production credit. Complete Form 8835, Renewable Electricity, Refined Coal, and Indian Coal Production Credit, to figure the amount of your credit. The fiduciary must provide a statement showing the amount of credit to report on line 9 in Part I, and how much to report on line 29 in Part II of Form 8835.

Code O. Biodiesel and renewable diesel fuels credit. If this credit includes the small agri-biodiesel producer credit, the fiduciary will provide additional information on an attached statement. If no statement is attached, report this amount on line 9 of Form 8864, Biodiesel and Renewable Diesel Fuels Credit. If a statement is attached, see the instructions for Form 8864, line 11.

Code U. Recapture of credits. If you are required to recapture any credits, the fiduciary will provide a statement with the information you need to figure your credit recapture.

Box 14 -- Other Information

Code C. Qualified productions activities income. If any of the income is oil-related qualified production activities income, the fiduciary must give you a statement that shows the amount. Enter the oil-related amount on Form 8903, line 7, col. (a). Enter the amount from all activities on Form 8903, line 7, col. (b).

Code F. Gross farming and fishing income. The amount of farming and fishing income is included in box 6. This income is separately stated to help determine if you are subject to a penalty for underpayment of estimated tax. Report the amount of gross farming and fishing income on Schedule E (Form 1040), line 42.

Code H. Other information. If this code is used, the fiduciary will provide you with any additional information you may need to file your return that is not shown elsewhere on this Schedule K-1.

2010 SCHEDULE K-1 DETAIL STATEMENTS

DILDINE FAMILY TRUST
87-5719352 (#1, DAVID DILDINE)

AMT ADJUSTMENTS (BOX 12)

CODE A - ADJ FOR MINIMUM TAX PURPOSES	937
CODE J - EXCLUSION ITEMS	709

DILDINE FAMILY TRUST
8460 WYNDHAM
BOISE, ID 83704-

Sample Return

RUBY DILDINE
8460 WYNDHAM LN
BOISE, ID 83704

ATTACHED IS YOUR COPY OF SCHEDULE K-1 TO THE U.S. INCOME TAX RETURN FOR A FIDUCIARY (FORM 1041) WHICH WAS FILED WITH THE INTERNAL REVENUE SERVICE AND SHOWS YOUR SHARE OF DISTRIBUTION FROM:

DILDINE FAMILY TRUST
JAMES DILDINE
8460 WYNDHAM
BOISE, ID 83704-

THE ITEMS OF INCOME, LOSS, DEDUCTION OR CREDIT WHICH APPEAR IN THE ENCLOSED MATERIAL MAY HAVE AN IMPORTANT BEARING IN THE DETERMINATION OF YOUR TAXABLE INCOME. HOWEVER, THE PROVISIONS OF THE INCOME TAX LAWS ARE COMPLEX AND MAY BE INTERPRETED DIFFERENTLY FOR DIFFERENT TAXPAYERS. FOR THIS REASON, YOU MAY WISH TO SEEK THE ASSISTANCE OF YOUR TAX ADVISOR WITH RESPECT TO THE PROPER TREATMENT OF THESE ITEMS IN YOUR FEDERAL AND STATE RETURNS.

THE ENCLOSED INFORMATION HAS BEEN PREPARED FROM UNAUDITED DATA SUPPLIED BY THE TAX MATTERS PERSON. NO ATTEMPT WAS MADE TO VERIFY ANY OF THE INFORMATION AND ELECTIONS CONTAINED THEREIN. THE RETURNS ARE SUBJECT TO EXAMINATION BY THE TAXING AUTHORITIES AND, THEREFORE, THE INCOME, LOSSES, DEDUCTIONS OR CREDITS WHICH APPEAR ARE SUBJECT TO POSSIBLE ADJUSTMENT.

661110

☐ Final K-1 ☐ Amended K-1 OMB No. 1545-0092

Schedule K-1 (Form 1041) **2010**

Department of the Treasury
Internal Revenue Service

For calendar year 2010, or tax year beginning ________, 2010, and ending ________, 20 __

Beneficiary's Share of Income, Deductions, Credits, etc.

▶ **See page 2 and instructions.**

Part I Information About the Estate or Trust

A Estate's or trust's employer identification number
87-5719352

B Estate's or trust's name
DILDINE FAMILY TRUST

C Fiduciary's name, address, city, state, and ZIP code
JAMES DILDINE
8460 WYNDHAM
BOISE ID 83704-

D ☐ Check if Form 1041-T was filed and enter the date it was filed ________

E ☐ Check if this is the final Form 1041 for the estate or trust

Part II Information About the Beneficiary

F Beneficiary's identifying number
528-64-5198

G Beneficiary's name, address, city, state, and ZIP code
RUBY DILDINE
8460 WYNDHAM LN
BOISE ID 83704

H ☒ Domestic beneficiary ☐ Foreign beneficiary

Part III Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items

1	Interest income	11,344
2a	Ordinary dividends	
2b	Qualified dividends	
3	Net short-term capital gain	
4a	Net long-term capital gain	
4b	28% rate gain	
4c	Unrecaptured section 1250 gain	
5	Other portfolio and nonbusiness inc.	
6	Ordinary business income	-3,782
7	Net rental real estate income	
8	Other rental income	
9	Directly apportioned deductions	
10	Estate tax deduction	

11	Final year deductions		
12	Alternative min. tax adjustment	A	937
		J	708
13	Credits and credit recapture		
14	Other information	E	11,344

*See attached statement for additional information.

Note. A statement must be attached showing the beneficiary's share of income and directly apportioned deductions from each business, rental real estate, and other rental activity.

FOR IRS USE ONLY

This list identifies the codes used on Schedule K-1 for beneficiaries and provides summarized reporting information for beneficiaries who file Form 1040. For detailed reporting and filing information, see the Instructions for Beneficiary Filing Form 1040 and the instructions for your income tax return.

		Report on
1.	**Interest income**	Form 1040, line 8a
2a.	**Ordinary dividends**	Form 1040, line 9a
2b.	**Qualified dividends**	Form 1040, line 9b
3.	**Net short-term capital gain**	Schedule D, line 5
4a.	**Net long-term capital gain**	Schedule D, line 12
4b.	**28% rate gain**	Line 4 of the worksheet for Schedule D, line 18
4c.	**Unrecaptured section 1250 gain**	Line 11 of the worksheet for Schedule D, line 19
5.	**Other portfolio and nonbusiness income**	Schedule E, line 33, column (f)
6.	**Ordinary business income**	Schedule E, line 33, column (d) or (f)
7.	**Net rental real estate income**	Schedule E, line 33, column (d) or (f)
8.	**Other rental income**	Schedule E, line 33, column (d) or (f)
9.	**Directly apportioned deductions**	
	Code	
A	Depreciation	Form 8582 or Schedule E, line 33, column (c) or (e)
B	Depletion	Form 8582 or Schedule E, line 33, column (c) or (e)
C	Amortization	Form 8582 or Schedule E, line 33, column (c) or (e)
10.	**Estate tax deduction**	Schedule A, line 28
11.	**Final year deductions**	
A	Excess deductions	Schedule A, line 23
B	Short-term capital loss carryover	Schedule D, line 5
C	Long-term capital loss carryover	Schedule D, line 12; line 5 of the wksht. for Sch. D, line 18; and line 16 of the wksht. for Sch. D, line 19
D	Net operating loss carryover -- regular tax	Form 1040, line 21
E	Net operating loss carryover -- minimum tax	Form 6251, line 11

12. Alternative minimum tax (AMT) items

Code		Report on
A	Adjustment for minimum tax purposes	Form 6251, line 15
B	AMT adjustment attributable to qualified dividends	
C	AMT adjustment attributable to net short-term capital gain	
D	AMT adjustment attributable to net long-term capital gain	
E	AMT adjustment attributable to unrecaptured section 1250 gain	See the beneficiary's instructions and the Instructions for Form 6251
F	AMT adjustment attributable to 28% rate gain	
G	Accelerated depreciation	
H	Depletion	
I	Amortization	
J	Exclusion items	2011 Form 8801

13. Credits and credit recapture

A	Credit for estimated taxes	Form 1040, line 62
B	Credit for backup withholding	Form 1040, line 61
C	Low-income housing credit	Form 8586 (also see the beneficiary's instructions)
D	Rehabilitation credit and energy credit	See the beneficiary's inst.
E	Other qualifying investment credit	See the beneficiary's inst.
F	Work opportunity credit	Form 5884, line 3
G	Credit for small employer health insurance premiums	Form 8941, line 15
H	Alcohol and cellulosic biofuel fuels credit	Form 6478, line 8 (also see the beneficiary's instructions)
I	Credit for increasing research activities	Form 3800, line 1c
J	Renewable electricity, refined coal, and Indian coal production credit	See the beneficiary's inst.
K	Empowerment zone and renewal community employment credit	Form 8844, line 3
L	Indian employment credit	Form 3800, line 1g
M	Orphan drug credit	Form 3800, line 1h
N	Credit for employer-provided child care and facilities	Form 3800, line 1k
O	Biodiesel and renewable diesel fuels credit	Form 8864, line 9 (also see the beneficiary's instructions)
P	Nonconventional source fuel credit	Form 3800, line 1o
Q	Credit to holders of tax credit bonds	Form 8912, line 8
R	Agricultural chemicals security credit	Form 3800, line 1v
S	Energy efficient appliance credit	Form 3800, line 1q
T	Credit for employer differential wage payments	Form 3800, line 1w
U	Recapture of credits	See the beneficiary's inst.

14. Other information

A	Tax-exempt interest	Form 1040, line 8b
B	Foreign taxes	Form 1040, line 47 or Sch. A, line 8
C	Qualified production activities income	Form 8903, line 7, col. (b) (also see beneficiary's inst.)
D	Form W-2 wages	Form 8903, line 17
E	Net investment income	Form 4952, line 4a
F	Gross farm and fishing income	Schedule E, line 42
G	Foreign trading gross receipts (IRC 942(a))	See the instructions for Form 8873
H	Other information	See the beneficiary's inst.

Note. If you are a beneficiary who does not file a Form 1040, see instructions for the type of income tax return you are filing.

Instructions for Beneficiary Filing Form 1040

Note. The fiduciary's instructions for completing Schedule K-1 are in the Instructions for Form 1041.

What's New

If Schedule K-1 shows backup withholding in box 13, code B, attach a copy to your return.

General Instructions

Purpose of Form

Use Schedule K-1 to report your share of the estate's or trust's income, credits, deductions, etc. Keep it for your records. Do not file it with your tax return, unless backup withholding was reported in box 13, code B.

Inconsistent Treatment of Items

Generally, you must report items shown on your Schedule K-1 (including attached schedules) the same way that the estate or trust treated the items on its return.

If the treatment of an item on your original or amended return is inconsistent with the estate's or trust's treatment (or if the estate or trust was required to but has not filed a return), you must file Form 8082, Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR), with your original or amended return to identify and explain any inconsistency (or to note that an estate or trust return has not been filed).

If you are required to file Form 8082 but fail to do so, you may be subject to the accuracy-related penalty. This penalty is in addition to any tax that results from making your amount or treatment of the item consistent with that shown on the estate's or trust's return. Any deficiency that results from making the amounts consistent may be assessed immediately.

Errors

If you believe the fiduciary has made an error on your Schedule K-1, notify the fiduciary and ask for an amended or a corrected Schedule K-1. Do **not** change any items on your copy. Be sure that the fiduciary sends a copy of the amended Schedule K-1 to the IRS. If you are unable to reach an agreement with the fiduciary regarding the inconsistency, you must file Form 8082.

Beneficiaries of Generation-Skipping Trusts

If you received Form 706-GS(D-1), Notification of Distribution From a Generation-Skipping Trust, and paid a generation-skipping transfer (GST) tax on Form 706-GS(D), Generation-Skipping Transfer Tax Return for Distributions, you can deduct the GST tax paid on income distributions on Schedule A (Form 1040), line 8. To figure the deduction, see the Instructions for Form 706-GS(D).

Specific Instructions

Part I -- Information About the Estate or Trust

Item E

If the item E box is checked, this is the final year of the estate or trust.

Note. If the ``Final K-1'' box at the top of Schedule K-1 is checked, this is the final return for the beneficiary.

Part III -- Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items

The amounts shown in boxes 1 through 14 reflect your share of income, loss, deductions, credits, etc., from an estate or trust. For Form 1040 filers, page 2 of Schedule K-1 provides summarized reporting information. The summarized reporting information reflects references to forms in use for calendar year 2010.

If you are not an individual, report the amounts in each box as instructed on your tax return.

Codes. In box 9 and boxes 11 through 14, the fiduciary will identify each item by entering a code in the column to the left of the dollar amount entry space. These codes are identified on page 2 of Schedule K-1.

Attached statements. The fiduciary will enter an asterisk (*) after the code, if any, in the column to the left of the dollar amount entry space for each item for which it has attached a statement providing additional information. For those informational items that cannot be reported as a single dollar amount, the estate or trust will enter an asterisk in the left column and write ``STMT'' in the dollar amount entry space to indicate the information is provided on an attached statement.

Boxes 3 and 4a -- Net Short-Term and Net Long-Term Capital Gain

If there is an attachment to this Schedule K-1 reporting a disposition of a passive activity, see the Instructions for Form 8582, Passive Activity Loss Limitations, for information on the treatment of a disposition of an interest in a passive activity.

Box 5 -- Other Portfolio and Nonbusiness Income

The amount reported in this box is your distributive share of royalties, annuities, and other income that is not subject to the passive activity rules. It also includes income in respect of a decedent (IRD), which is not included in boxes 1, 2a, 3, 4a, 6, 7, or 8.

Boxes 6 through 8 -- Ordinary Business Income, Net Rental Real Estate Income, and Other Rental Income

The deductions in boxes 6 through 8 may be subject to the passive loss limitations of Internal Revenue Code section 469, which generally limits deductions from passive activities to the income from those activities. The fiduciary will provide you with a separate schedule showing your distributive share of income from each trade or business, net rental real estate, or other rental activity. The rules for applying these limitations to beneficiaries have not yet been issued. For more details, see Pub. 925, Passive Activity and At-Risk Rules.

Box 9 -- Directly Apportioned Deduction

The fiduciary must attach a statement showing depreciation, depletion, and amortization directly apportioned to you, if any, for each activity reported in boxes 5 through 8.

Box 12 -- Alternative Minimum Tax Items

The information reported in box 12, codes A through I is used to prepare your Form 6251, Alternative Minimum Tax -- Individuals. Code A, Adjustment for minimum tax purposes, is the total amount reported on Form 6251, line 15. Codes B through F represent the portion, if any, of the amount included in code A.

Codes B through F. If you have an amount in box 12 with code B, C, D, E, or F, see the instructions for lines 37, 38, and 39 of Form 6251.

Codes G through I. Include the amount with any of these codes on the applicable line of Form 6251.

Code J. Exclusion items. If you pay alternative minimum tax in 2010, the amount in box 12, code J will help you figure any minimum tax credit for 2011. See the 2011 Form 8801, Credit for Prior Year Minimum Tax -- Individuals, Estates, and Trusts, for more information.

Box 13 -- Credits and Credit Recapture

Codes A through T list all the credits that may be allocated to you as a beneficiary. The corresponding line shows you what form to use when reporting the amount.

Code A. Credit for estimated taxes. The beneficiary treats this amount as a payment of estimated tax. To figure any underpayment and penalty on Form 2210, Underpayment of Estimated Tax by Individuals, Estates, and Trusts, treat the amount entered on box 13, code A, as an estimated tax payment made on January 15, 2011.

Note. Form 1041-T, Allocation of Estimated Tax Payments to Beneficiaries, must be timely filed by the fiduciary for the beneficiary to get the credit for an estimated tax payment.

Code C. Low-income housing credit. The fiduciary will provide you with a statement showing the amount to report on line 4 and 11 of Form 8586, Low-Income Housing Credit. If you only have an amount to report on line 4 of Form 8586 and your only source for the credit is a pass-through entity, such as an estate or trust, then you can report the amount on line 1d of Form 3800, General Business Credit, and you do not have to complete Form 8586.

Code D. Rehabilitation credit and energy credit. The fiduciary must give you a statement that shows the information you will need and where to enter it on Form 3468, Investment Credit, so that you can figure the amount of any rehabilitation credit and energy credit that you may claim.

Code E. Other qualifying investment credit. This code is used to report the qualified investment for figuring the qualifying advanced coal project credit, the qualifying gasification project credit, the qualifying advanced energy project credit, and the qualifying therapeutic discovery project credit. The fiduciary must provide you with a statement that shows the information you will need and where to report it on Form 3468 so that you can figure the amount of the previously listed credits that you may claim.

Code H. Alcohol and cellulosic biofuel fuels credit. If this credit includes the small ethanol producer credit, the fiduciary will provide additional information on an attached statement. If a statement is attached, see the instructions for line 16 of Form 6478, Alcohol and Cellulosic Biofuel Fuels Credit.

If no statement is attached, report this amount on Form 6478, line 8.

Code J. Renewable electricity, refined coal, and Indian coal production credit. Complete Form 8835, Renewable Electricity, Refined Coal, and Indian Coal Production Credit, to figure the amount of your credit. The fiduciary must provide a statement showing the amount of credit to report on line 9 in Part I, and how much to report on line 29 in Part II of Form 8835.

Code O. Biodiesel and renewable diesel fuels credit. If this credit includes the small agri-biodiesel producer credit, the fiduciary will provide additional information on an attached statement. If no statement is attached, report this amount on line 9 of Form 8864, Biodiesel and Renewable Diesel Fuels Credit. If a statement is attached, see the instructions for Form 8864, line 11.

Code U. Recapture of credits. If you are required to recapture any credits, the fiduciary will provide a statement with the information you need to figure your credit recapture.

Box 14 -- Other Information

Code C. Qualified productions activities income. If any of the income is oil-related qualified production activities income, the fiduciary must give you a statement that shows the amount. Enter the oil-related amount on Form 8903, line 7, col. (a). Enter the amount from all activities on Form 8903, line 7, col. (b).

Code F. Gross farming and fishing income. The amount of farming and fishing income is included in box 6. This income is separately stated to help determine if you are subject to a penalty for underpayment of estimated tax. Report the amount of gross farming and fishing income on Schedule E (Form 1040), line 42.

Code H. Other information. If this code is used, the fiduciary will provide you with any additional information you may need to file your return that is not shown elsewhere on this Schedule K-1.

DILDINE FAMILY TRUST
87-5719352 (#2, RUBY DILDINE)

AMT ADJUSTMENTS (BOX 12)

CODE A - ADJ FOR MINIMUM TAX PURPOSES	937
CODE J - EXCLUSION ITEMS	708

BENEFICIARY #1

DILDINE FAMILY TRUST
8460 WYNDHAM
BOISE, ID 83704-

Sample Return

DAVID DILDINE
8460 WYNDHAM LN
BOISE, ID 83704

ATTACHED IS YOUR COPY OF BENEFICIARY INFORMATION FOR THE IDAHO FIDUCIARY RETURN (FORM 66) WHICH WAS FILED WITH IDAHO STATE TAX COMMISSION AND SHOWS YOUR SHARE OF THE DISTRIBUTION FROM:

DILDINE FAMILY TRUST
JAMES DILDINE
8460 WYNDHAM
BOISE, ID 83704-

THE INCOME OR LOSS WHICH APPEARS ON THE ENCLOSED SCHEDULE MAY HAVE AN IMPORTANT BEARING IN DETERMINING YOUR TAXABLE INCOME. HOWEVER, THE PROVISIONS OF THE INCOME TAX LAWS ARE COMPLEX AND MAY BE INTERPRETED DIFFERENTLY FOR DIFFERENT TAXPAYERS. FOR THIS REASON, YOU MAY WISH TO SEEK THE ASSISTANCE OF YOUR TAX ADVISOR WITH REGARD TO THE PROPER TREATMENT OF THIS INCOME IN YOUR FEDERAL AND STATE RETURNS.

THE ENCLOSED INFORMATION HAS BEEN PREPARED FROM UNAUDITED DATA SUPPLIED BY THE TAX MATTERS PERSON. NO ATTEMPT WAS MADE TO VERIFY ANY OF THE INFORMATION AND ELECTIONS CONTAINED THEREIN. THE RETURNS ARE SUBJECT TO EXAMINATION BY THE TAXING AUTHORITIES AND, THEREFORE, THE INCOME, LOSSES, DEDUCTIONS OR CREDITS WHICH APPEAR ARE SUBJECT TO POSSIBLE ADJUSTMENT.

1043

FORM ID K-1

EFO00201
09-22-10

PARTNER'S, SHAREHOLDER'S, OR BENEFICIARY'S SHARE OF IDAHO ADJUSTMENTS, CREDITS, ETC.

2010

For tax year beginning Mo Day Year 01 01 10 ending Mo Day Year 12 31 10

☐ Final K-1
☐ Amended K-1

Pass-through entity's EIN 87-5719352

Pass-through owner's SSN/EIN 528-14-9257

Pass-through entity's name, address, city, state, and ZIP code
DILDINE FAMILY TRUST
8460 WYNDHAM
BOISE ID 83704-

Pass-through owner's name, address, city, state, and ZIP code
DAVID DILDINE
8460 WYNDHAM LN
BOISE ID 83704

a. If the pass-through owner is an individual, estate, or trust, see instructions and enter amount of pass-through owner's distributive share of gross income 7,563

b. Check this box ☐ if the pass-through owner is a disregarded entity.

c. Check this box ☐ if the pass-through entity is paying the Idaho income tax on behalf of the pass-through owner.
Enter the amount of tax paid ______

A. Allocation and Apportionment. See instructions.

1. Idaho apportionment factor from Idaho Form 42, Part I, line 21	1	%
2. Pass-through owner's share of total income (for use in the PTO's interest offset computation)	2	

Pass-through Owner's share of:		Total Everywhere		Total Within Idaho
3. Property: Beginning	3a		3b	
4. Property: Ending	4a		4b	
5. Capitalized rent expense	5a		5b	
6. Sales	6a		6b	
7. Payroll	7a		7b	

8. Allocated income. Include schedule	8	
9. Expenses related to line 8. Include schedule	9	
10. Nonbusiness income allocated to Idaho. Include schedule	10	

B. Pass-through Owner's Share of Idaho Adjustments. See instructions.

1. State, municipal and local taxes measured by net income			1	
2. Interest and dividends not taxable under Internal Revenue Code (IRC)			2	
3. Interest from Idaho municipal securities included on line 2			3	
4. Interest on U.S. Government obligations			4	
5. Interest expense and other expenses related to lines 2, 3 and 4.				
a. Expenses related to non-Idaho interest and dividends included in line 2	5a			
b. Expenses related to Idaho interest and dividends listed on line 3	5b			
c. Expenses related to U.S. Government obligations listed on line 4	5c			
6. Bonus depreciation deduction			6	
7. Idaho capital gain (loss) eligible for the Idaho capital gains deduction. Include schedule			7	
8. Idaho technological equipment donation			8	
9. Other Idaho additions. Include schedule			9	
10. Other Idaho subtractions. Include schedule			10	

1 DAVID DILDINE
DILDINE FAMILY TRUST 87-5719352

C. Pass-through Owner's Share of Idaho Contributions. See instructions.

1. Contributions to Idaho educational entities	1	
2. Contributions to Idaho youth and rehabilitation facilities	2	

D. Pass-through Owner's Share of Idaho Credits and Credit Recapture. See instructions.

1. Investment tax credit	1	
2. Credit for production equipment using postconsumer waste	2	
3. Promoter sponsored event credit	3	
4. Credit for qualifying new employees	4	
5. Credit for Idaho research activities	5	
6. Broadband equipment investment tax credit	6	
7. Incentive investment tax credit	7	
8. Biofuel infrastructure investment tax credit	8	
9. Idaho small employer investment tax credit	9	
10. Idaho small employer real property improvement tax credit	10	
11. Idaho small employer new jobs tax credit	11	
12. Recapture of investment tax credit	12	
13. Recapture of broadband equipment investment credit	13	
14. Recapture of biofuel infrastructure investment tax credit	14	
15. Recapture of Idaho small employer investment tax credit	15	
16. Recapture of Idaho small employer real property improvement tax credit	16	
17. Recapture of Idaho small employer new jobs tax credit	17	

E. Supplemental Information.

BENEFICIARY #2

DILDINE FAMILY TRUST
8460 WYNDHAM
BOISE, ID 83704-

Sample Return

RUBY DILDINE
8460 WYNDHAM LN
BOISE, ID 83704

ATTACHED IS YOUR COPY OF BENEFICIARY INFORMATION FOR THE IDAHO FIDUCIARY RETURN (FORM 66) WHICH WAS FILED WITH IDAHO STATE TAX COMMISSION AND SHOWS YOUR SHARE OF THE DISTRIBUTION FROM:

DILDINE FAMILY TRUST
JAMES DILDINE
8460 WYNDHAM
BOISE, ID 83704-

THE INCOME OR LOSS WHICH APPEARS ON THE ENCLOSED SCHEDULE MAY HAVE AN IMPORTANT BEARING IN DETERMINING YOUR TAXABLE INCOME. HOWEVER, THE PROVISIONS OF THE INCOME TAX LAWS ARE COMPLEX AND MAY BE INTERPRETED DIFFERENTLY FOR DIFFERENT TAXPAYERS. FOR THIS REASON, YOU MAY WISH TO SEEK THE ASSISTANCE OF YOUR TAX ADVISOR WITH REGARD TO THE PROPER TREATMENT OF THIS INCOME IN YOUR FEDERAL AND STATE RETURNS.

THE ENCLOSED INFORMATION HAS BEEN PREPARED FROM UNAUDITED DATA SUPPLIED BY THE TAX MATTERS PERSON. NO ATTEMPT WAS MADE TO VERIFY ANY OF THE INFORMATION AND ELECTIONS CONTAINED THEREIN. THE RETURNS ARE SUBJECT TO EXAMINATION BY THE TAXING AUTHORITIES AND, THEREFORE, THE INCOME, LOSSES, DEDUCTIONS OR CREDITS WHICH APPEAR ARE SUBJECT TO POSSIBLE ADJUSTMENT.

1043

FORM **ID K-1** EFO00201 09-22-10

PARTNER'S, SHAREHOLDER'S, OR BENEFICIARY'S SHARE OF IDAHO ADJUSTMENTS, CREDITS, ETC.

2010

For tax year beginning Mo Day Year 01 01 10 ending Mo Day Year 12 31 10

☐ Final K-1
☐ Amended K-1

Pass-through entity's EIN 87-5719352

Pass-through owner's SSN/EIN 528-64-5198

Pass-through entity's name, address, city, state, and ZIP code
DILDINE FAMILY TRUST
8460 WYNDHAM
BOISE ID 83704-

Pass-through owner's name, address, city, state, and ZIP code
RUBY DILDINE
8460 WYNDHAM LN
BOISE ID 83704

a. If the pass-through owner is an individual, estate, or trust, see instructions and enter amount of pass-through owner's distributive share of gross income 7,563

b. Check this box ☐ if the pass-through owner is a disregarded entity.

c. Check this box ☐ if the pass-through entity is paying the Idaho income tax on behalf of the pass-through owner.
Enter the amount of tax paid ____

A. Allocation and Apportionment. See instructions.

1. Idaho apportionment factor from Idaho Form 42, Part I, line 21	1	%
2. Pass-through owner's share of total income (for use in the PTO's interest offset computation)	2	

Pass-through Owner's share of:		**Total Everywhere**		**Total Within Idaho**
3. Property: Beginning	3a		3b	
4. Property: Ending	4a		4b	
5. Capitalized rent expense	5a		5b	
6. Sales	6a		6b	
7. Payroll	7a		7b	

8. Allocated income. Include schedule	8	
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10. Nonbusiness income allocated to Idaho. Include schedule	10	

B. Pass-through Owner's Share of Idaho Adjustments. See instructions.

1. State, municipal and local taxes measured by net income			1	
2. Interest and dividends not taxable under Internal Revenue Code (IRC)			2	
3. Interest from Idaho municipal securities included on line 2			3	
4. Interest on U.S. Government obligations			4	
5. Interest expense and other expenses related to lines 2, 3 and 4.				
a. Expenses related to non-Idaho interest and dividends included in line 2	5a			
b. Expenses related to Idaho interest and dividends listed on line 3	5b			
c. Expenses related to U.S. Government obligations listed on line 4	5c			
6. Bonus depreciation deduction			6	
7. Idaho capital gain (loss) eligible for the Idaho capital gains deduction. Include schedule			7	
8. Idaho technological equipment donation			8	
9. Other Idaho additions. Include schedule			9	
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2 RUBY DILDINE
DILDINE FAMILY TRUST 87-5719352

C. Pass-through Owner's Share of Idaho Contributions. See instructions.

1. Contributions to Idaho educational entities	1	
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D. Pass-through Owner's Share of Idaho Credits and Credit Recapture. See instructions.

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3. Promoter sponsored event credit	3	
4. Credit for qualifying new employees	4	
5. Credit for Idaho research activities	5	
6. Broadband equipment investment tax credit	6	
7. Incentive investment tax credit	7	
8. Biofuel infrastructure investment tax credit	8	
9. Idaho small employer investment tax credit	9	
10. Idaho small employer real property improvement tax credit	10	
11. Idaho small employer new jobs tax credit	11	
12. Recapture of investment tax credit	12	
13. Recapture of broadband equipment investment credit	13	
14. Recapture of biofuel infrastructure investment tax credit	14	
15. Recapture of Idaho small employer investment tax credit	15	
16. Recapture of Idaho small employer real property improvement tax credit	16	
17. Recapture of Idaho small employer new jobs tax credit	17	

E. Supplemental Information.

