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STATEN ISLAND NY 10308-
(646)637-3269

08-02-2011

DILDINE FAMILY TRUST
JAMES DILDINE

87-5719352

INSTRUCTIONS FOR FILING 2010 FEDERAL FORM 1041

- Sample Return**
- .YOUR RETURN HAS A BALANCE DUE OF \$4,152.00.
 - .THE PENALTIES AND/OR INTEREST ARE INCLUDED.
 - .THE FIDUCIARY OR OFFICER REPRESENTING FIDUCIARY MUST SIGN THE RETURN.
 - .MAKE A CHECK FOR \$4,152.00 PAYABLE TO: UNITED STATES TREASURY
 - .WRITE YOUR EMPLOYER IDENTIFICATION NUMBER AND 1041 ON THE CHECK.
 - .DO NOT ATTACH VOUCHER OR CHECK TO RETURN OR TO EACH OTHER.
 - .MAIL YOUR RETURN, VOUCHER AND CHECK ON OR BEFORE 04-18-2011 TO:
DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE CENTER
OGDEN, UT 84201-0148

INSTRUCTIONS FOR FILING 2010 IDAHO FORM 66

- .YOUR RETURN HAS A BALANCE DUE OF \$1,971.00.
- .THE FIDUCIARY OR OFFICER REPRESENTING FIDUCIARY MUST SIGN THE RETURN.
- .MAKE A CHECK FOR \$1,971.00 PAYABLE TO: IDAHO STATE TAX COMMISSION
- .WRITE YOUR EMPLOYER IDENTIFICATION NUMBER ON THE CHECK.
- .ATTACH THE CHECK TO THE LEFT HAND MARGIN OF YOUR RETURN.
- .MAIL YOUR RETURN ON OR BEFORE 04-18-2011 TO:
IDAHO STATE TAX COMMISSION
P.O. BOX 56
BOISE, ID 83756-0056

A Type of entity (see instr.): <input checked="" 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		For calendar year 2010 or fiscal year beginning _____, 2010, and ending _____, 20____		C Employer identification no. 87-5719352	
B Number of Schedules K-1 attached (see instructions) 2		F Check applicable boxes: <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Change in fiduciary <input type="checkbox"/> Change in fiduciary's name		D Date entity created _____ E Nonexempt charitable and split-interest trusts, check applicable boxes (see instr.): <input type="checkbox"/> Described in sec. 4947(a)(1) <input type="checkbox"/> Not a private foundation <input type="checkbox"/> Described in sec. 4947(a)(2)	
G Check here if the estate or filing trust made a section 645 election <input type="checkbox"/>		Name of estate: DILDINE FAMILY TRUST Name of fiduciary: JAMES DILDINE Address: 8460 WYNDHAM BOISE ID City, state, & ZIP code:			

Sample Return

I N C O M E	1	Interest income	1	30,000
	2a	Total ordinary dividends	2a	
	b	Qualified dividends allocable to: (1) Beneficiaries _____ (2) Estate or trust _____		
	3	Business income or (loss). Attach Schedule C or C-EZ (Form 1040)	3	
	4	Capital gain or (loss). Attach Schedule D (Form 1041)	4	30,000
	5	Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)	5	-10,000
	6	Farm income or (loss). Attach Schedule F (Form 1040)	6	
	7	Ordinary gain or (loss). Attach Form 4797	7	
	8	Other income. List type and amount _____	8	
9	Total income. Combine lines 1, 2a, and 3 through 8	9	50,000	
D E D U C T I O N S	10	Interest. Check if Form 4952 is attached <input type="checkbox"/>	10	
	11	Taxes	11	
	12	Fiduciary fees	12	2,000
	13	Charitable deduction (from Schedule A, line 7)	13	
	14	Attorney, accountant, and return preparer fees	14	1,000#1
	15a	Other deductions not subject to the 2% floor (attach schedule)	15a	
	b	Allowable miscellaneous itemized deductions subject to the 2% floor LIMITED	15b	1,874#2
	16	Add lines 10 through 15b	16	4,874
	17	Adjusted total income or (loss). Subtract line 16 from line 9	17	45,126
	18	Income distribution deduction (from Schedule B, line 15). Attach Schedules K-1 (Form 1041)	18	15,126
	19	Estate tax deduction including certain generation-skipping taxes (attach computation)	19	
20	Exemption	20	600	
21	Add lines 18 through 20	21	15,726	
T A X P A Y M E N T S	22	Taxable income. Subtract line 21 from line 17. If a loss, see the instructions	22	29,400
	23	Total tax (from Schedule G, line 7)	23	4,065
	24a	Payments: a 2010 estimated tax payments and amount applied from 2009 return	24a	
	b	Estimated tax payments allocated to beneficiaries (from Form 1041-T)	24b	
	24c	Subtract line 24b from line 24a	24c	0
	24d	Tax paid with Form 7004 (see the instructions)	24d	
	24e	Federal income tax withheld. If any is from Form(s) 1099, check <input type="checkbox"/>	24e	
	24h	Other payments: f Form 2439 _____; g Form 4136 _____; Total	24h	
	25	Total payments. Add lines 24c through 24e, and 24h	25	0
26	Estimated tax penalty (see the instructions)	26	87	
27	Tax due. If line 25 is smaller than the total of lines 23 and 26, enter amount owed	27	4,152	
28	Overpayment. If line 25 is larger than the total of lines 23 and 26, enter amount overpaid	28	0	
29	Amount of line 28 to be: a Credited to 2011 est. tax _____; b Refunded _____	29	0	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules & statements, & to the best of my knowledge & belief, it is true, correct, & 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 _____ EIN of fiduciary if a financial institution _____

May the IRS discuss this return with the preparer shown below (see instr.)? Yes 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	ARTHUR DIMARSKY		P00011111	
	Firm's address	32 ERIC LN STATEN ISLAND NY 10308		Phone no. (646) 637-3269	

Schedule A Charitable Deduction. Do not complete for a simple trust or a pooled income fund.

Table with 7 rows for Charitable Deduction. Line 7: Charitable deduction. Subtract line 6 from line 5. Enter here and on page 1, line 13. Value: 0.

Schedule B Income Distribution Deduction Sample Return

Table with 15 rows for Income Distribution Deduction. Line 1: Adjusted total income (see the instructions). Value: 45,126. Line 6: Enter any gain from page 1, line 4, as a negative number. Value: -30,000. Line 7: Distributable net income. Value: 15,126. Line 9: Income required to be distributed currently. Value: 20,500. Line 11: Total distributions. Value: 20,500. Line 13: Tentative income distribution deduction. Value: 20,500. Line 14: Tentative income distribution deduction. Value: 15,126. Line 15: Income distribution deduction. Value: 15,126.

Schedule G Tax Computation (see the instructions)

Table with 7 rows for Tax Computation. Line 1a: Tax on taxable income (see the instructions) SCH. D. TAX. Value: 4,065. Line 1b: Tax on lump-sum distributions. Line 1c: Alternative minimum tax (from Schedule I (Form 1041), line 56). Value: 0. Line 1d: Total. Value: 4,065. Line 2a: Foreign tax credit. Line 2b: General business credit. Line 2c: Credit for prior year minimum tax. Line 2d: Bond credits. Line 3: Total credits. Value: 0. Line 4: Subtract line 3 from line 1d. Value: 4,065. Line 5: Recapture taxes. Line 6: Household employment taxes. Line 7: Total tax. Value: 4,065.

Other Information

Table with 9 rows for Other Information. Questions regarding tax-exempt income, earnings, foreign accounts, foreign trusts, residence interest, and estate tax elections. Line 1: Did the estate or trust receive tax-exempt income? Line 2: Did the estate or trust receive all or any part of the earnings... Line 3: At any time during calendar year 2010, did the estate or trust have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? Line 4: During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? Line 5: Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? Line 6: If this is an estate or a complex trust making the section 663(b) election, check here. Line 7: To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here. Line 8: If decedent's estate has been open for more than 2 years, attach an explanation for delay in closing estate, & check here. Line 9: Are any present or future trust beneficiaries skip persons? See the instructions.

**SCHEDULE I
(Form 1041)**

Alternative Minimum Tax -- Estates and Trusts

OMB No. 1545-0092

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1041. See the separate instructions
for Schedule I (Form 1041).**

2010

Name of estate or trust DILDINE FAMILY TRUST	Employer identification number 87-5719352
--------------------------------------------------------	-----------------------------------------------------

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

1	Adjusted total income or (loss) (from Form 1041, line 17)	1	45,126
2	Interest	2	
3	Taxes	3	
4	Miscellaneous itemized deductions (from Form 1041, line 15b)	4	1,874
5	Refund of taxes	5	()
6	Depletion (difference between regular tax and AMT)	6	
7	Net operating loss deduction. Enter as a positive amount	7	
8	Interest from specified private activity bonds exempt from the regular tax	8	
9	Qualified small business stock (see the instructions)	9	
10	Exercise of incentive stock options (excess of AMT income over regular tax income)	10	
11	Other estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	11	
12	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	12	
13	Disposition of property (difference between AMT and regular tax gain or loss)	13	
14	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	14	
15	Passive activities (difference between AMT and regular tax income or loss)	15	
16	Loss limitations (difference between AMT and regular tax income or loss)	16	
17	Circulation costs (difference between regular tax and AMT)	17	
18	Long-term contracts (difference between AMT and regular tax income)	18	
19	Mining costs (difference between regular tax and AMT)	19	
20	Research and experimental costs (difference between regular tax and AMT)	20	
21	Income from certain installment sales before January 1, 1987	21	()
22	Intangible drilling costs preference	22	
23	Other adjustments, including income-based related adjustments	23	
24	Alternative tax net operating loss deduction (See the instructions for the limitation that applies.)	24	()
25	Adjusted alternative minimum taxable income. Combine lines 1 through 24	25	47,000
26	Income distribution deduction from Part II, line 44	26	17,000
27	Estate tax deduction (from Form 1041, line 19)	27	
28	Add lines 26 and 27	28	17,000
29	Estate's or trust's share of alternative minimum taxable income. Subtract line 28 from line 25	29	30,000

Note: Complete Part II below before going to line 26.

- \$22,500 or less, stop here and enter -0- on Form 1041, Schedule G, line 1c. The estate or trust is not liable for the alternative minimum tax.
- Over \$22,500, but less than \$165,000, go to line 45.
- \$165,000 or more, enter the amount from line 29 on line 51 and go to line 52.

Part II Income Distribution Deduction on a Minimum Tax Basis

30	Adjusted alternative minimum taxable income (see the instructions)	30	47,000
31	Adjusted tax-exempt interest (other than amounts included on line 8)	31	
32	Total net gain from Schedule D (Form 1041), line 15, column (1). If a loss, enter -0-	32	
33	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)	33	
34	Capital gains paid or permanently set aside for charitable purposes from gross income (see the instructions)	34	
35	Capital gains computed on a minimum tax basis included on line 25	35	(30,000)
36	Capital losses computed on a minimum tax basis included on line 25. Enter as a positive amount	36	
37	Distributable net alternative minimum taxable income (DNAMTI). Combine lines 30 through 36. If zero or less, enter -0-	37	17,000
38	Income required to be distributed currently (from Form 1041, Schedule B, line 9)	38	20,500
39	Other amounts paid, credited, or otherwise required to be distributed (from Form 1041, Schedule B, line 10)	39	
40	Total distributions. Add lines 38 and 39	40	20,500
41	Tax-exempt income included on line 40 (other than amounts included on line 8)	41	
42	Tentative income distribution deduction on a minimum tax basis. Subtract line 41 from line 40	42	20,500

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

Schedule I (Form 1041) (2010)

Part II		Income Distribution Deduction on a Minimum Tax Basis (continued)	
43	Tentative income distribution deduction on a minimum tax basis. Subtract line 31 from line 37. If zero or less, enter -0-	43	17,000
44	Income distribution deduction on a minimum tax basis. Enter the smaller of line 42 or line 43. Enter here and on line 26	44	17,000

Part III		Alternative Minimum Tax	
45	Exemption amount	45	\$22,500.00
46	Enter the amount from line 29	46	30,000
47	Phase-out of exemption amount	47	\$75,000.00
48	Subtract line 47 from line 46. If zero or less, enter -0-	48	
49	Multiply line 48 by 25% (.25)	49	
50	Subtract line 49 from line 45. If zero or less, enter -0-	50	22,500
51	Subtract line 50 from line 46	51	7,500
52	Go to Part IV of Schedule I to figure line 52 if the estate or trust has qualified dividends or has a gain on lines 14a and 15 of column (2) of Schedule D (Form 1041) (as refigured for the AMT, if necessary). Otherwise, if line 51 is -- <ul style="list-style-type: none"> • \$175,000 or less, multiply line 51 by 26% (.26). • Over \$175,000, multiply line 51 by 28% (.28) and subtract \$3,500 from the result. 	52	780
53	Alternative minimum foreign tax credit (see the instructions)	53	
54	Tentative minimum tax. Subtract line 53 from line 52	54	780
55	Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a)	55	4,065
56	Alternative minimum tax. Subtract line 55 from line 54. If zero or less, enter -0-. Enter here and on Form 1041, Schedule G, line 1c	56	

Part IV		Line 52 Computation Using Maximum Capital Gains Rates	
Caution: If you did not complete Part V of Schedule D (Form 1041), the Schedule D Tax Worksheet, or the Qualified Dividends Tax Worksheet, see the instructions before completing this part.			
57	Enter the amount from line 51	57	7,500
58	Enter the amount from Schedule D (Form 1041), line 22, line 13 of the Schedule D Tax Worksheet, or line 4 of the Qualified Dividends Tax Worksheet, whichever applies (as refigured for the AMT, if necessary)	58	30,000
59	Enter the amount from Schedule D (Form 1041), line 14b, column (2) (as refigured for the AMT, if necessary). If you did not complete Schedule D for the regular tax or the AMT, enter -0-	59	
60	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 58. Otherwise, add lines 58 and 59 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)	60	30,000
61	Enter the smaller of line 57 or line 60	61	7,500
62	Subtract line 61 from line 57	62	
63	If line 62 is \$175,000 or less, multiply line 62 by 26% (.26). Otherwise, multiply line 62 by 28% (.28) and subtract \$3,500 from the result.	63	
64	Maximum amount subject to the 0% rate	64	\$2,300.00
65	Enter the amount from line 23 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 did not complete Schedule D or either worksheet for the regular tax, enter -0-	65	
66	Subtract line 65 from line 64. If zero or less, enter -0-	66	2,300
67	Enter the smaller of line 57 or line 58	67	7,500
68	Enter the smaller of line 66 or line 67	68	2,300
69	Subtract line 68 from line 67	69	5,200
70	Multiply line 69 by 15% (.15)	70	780
If line 59 is zero or blank, skip lines 71 and 72 and go to line 73. Otherwise, go to line 71.			
71	Subtract line 67 from line 61	71	
72	Multiply line 71 by 25% (.25)	72	
73	Add lines 63, 70, and 72	73	780
74	If line 57 is \$175,000 or less, multiply line 57 by 26% (.26). Otherwise, multiply line 57 by 28% (.28) and subtract \$3,500 from the result.	74	1,950
75	Enter the smaller of line 73 or line 74 here and on line 52	75	780

**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. See the Instructions for
Schedule D (Form 1041) (also for Form 5227 or Form 990-T, if applicable).

OMB No. 1545-0092

2010

Name of estate or trust
DILDINE FAMILY TRUST

Employer identification number
87-5719352

Note: Form 5227 filers need to complete **only** Parts I and II.

Part I Short-Term Capital Gains and Losses -- Assets Held One Year or Less

(a) Description of property (Example: 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
Sample Return					

b Enter the short-term gain or (loss), if any, from Schedule D-1, line 1b	1b
2 Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824	2
3 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts	3
4 Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2009 Capital Loss Carryover Worksheet	4 ()
5 Net short-term gain or (loss). Combine lines 1a through 4 in column (f). Enter here and on line 13, column (3) on page 2	5 0

Part II Long-Term Capital Gains and Losses -- Assets Held More Than One Year

(a) Description of property (Example: 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
STACK SALE	01-01-2002	01-01-2010	60000	30000	30000

b Enter the long-term gain or (loss), if any, from Schedule D-1, line 6b	6b
7 Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824	7
8 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts	8
9 Capital gain distributions	9
10 Gain from Form 4797, Part I	10
11 Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2009 Capital Loss Carryover Worksheet	11 ()
12 Net long-term gain or (loss). Combine lines 6a through 11 in column (f). Enter here and on line 14a, column (3) on page 2	12 30000

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

Schedule D (Form 1041) 2010

Part III Summary of Parts I and II		(1) Beneficiaries' (see instructions)	(2) Estate's or trust's	(3) Total
Caution: Read the instructions before completing this part.				
13	Net short-term gain or (loss)	0	0	0
14	Net long-term gain or (loss):			
a	Total for year	0	30,000	30,000
b	Unrecaptured section 1250 gain (see line 18 of the wrksh.)	0	0	0
c	28% rate gain	0	0	0
15	Total net gain or (loss). Combine lines 13 and 14a	0	30,000	30,000

Note: If line 15, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 990-T, Part I, line 4a). If lines 14a and 15, column (2), are net gains, go to Part V, and **do not** complete Part IV. If line 15, column (3), is a net loss, complete Part IV and the **Capital Loss Carryover Worksheet**, as necessary.

Sample Return

Part IV Capital Loss Limitation		16 ()
16	Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the smaller of: a The loss on line 15, column (3) or b \$3,000	

Note: If the loss on line 15, column (3), is more than \$3,000, or if Form 1041, page 1, line 22 (or Form 990-T, line 34), 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 14a and 15 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 22, is more than zero.

Caution: Skip this part and complete the worksheet in the instructions if:

- Either line 14b, col. (2) or line 14c, col. (2) is more than zero, or
- Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero.

Form 990-T trusts. Complete this part **only** if both lines 14a and 15 are gains, or qualified dividends are included in income in Part I of Form 990-T, and Form 990-T, line 34, is more than zero. Skip this part and complete the worksheet in the instructions if either line 14b, col. (2) or line 14c, col. (2) is more than zero.

17	Enter taxable income from Form 1041, line 22 (or Form 990-T, line 34)	17	29,400	
18	Enter the smaller of line 14a or 15 in column (2) but not less than zero	18	30,000	
19	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)	19		
20	Add lines 18 and 19	20	30,000	
21	If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0-	21	0	
22	Subtract line 21 from line 20. If zero or less, enter -0-	22	30,000	
23	Subtract line 22 from line 17. If zero or less, enter -0-	23	0	
24	Enter the smaller of the amount on line 17 or \$2,300	24	2,300	
25	Is the amount on line 23 equal to or more than the amount on line 24? <input type="checkbox"/> Yes. Skip lines 25 and 26; go to line 27 and check the "No" box. <input checked="" type="checkbox"/> No. Enter the amount from line 23	25	0	
26	Subtract line 25 from line 24	26	2,300	
27	Are the amounts on lines 22 and 26 the same? <input type="checkbox"/> Yes. Skip lines 27 thru 30; go to line 31. <input checked="" type="checkbox"/> No. Enter the smaller of line 17 or line 22	27	29,400	
28	Enter the amount from line 26 (If line 26 is blank, enter -0-)	28	2,300	
29	Subtract line 28 from line 27	29	27,100	
30	Multiply line 29 by 15% (.15)	30		4,065
31	Figure the tax on the amount on line 23. Use the 2010 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)	31		
32	Add lines 30 and 31	32		4,065
33	Figure the tax on the amount on line 17. Use the 2010 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)	33		9,266
34	Tax on all taxable income. Enter the smaller of line 32 or line 33 here and on Form 1041, Schedule G, line 1a (or Form 990-T, line 36)	34		4,065

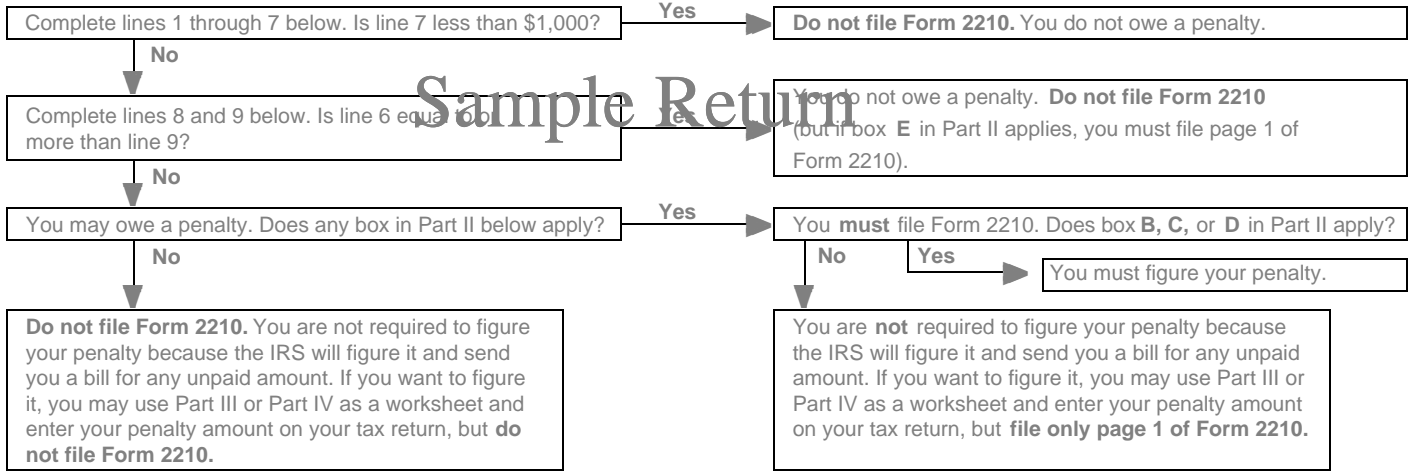
Underpayment of Estimated Tax by Individuals, Estates, and Trusts

▶ See separate instructions.
▶ Attach to Form 1040, 1040A, 1040NR, 1040NR-EZ, or 1041.

Name(s) shown on tax return
DILDINE FAMILY TRUST

Identifying number
875719352

Do You Have To File Form 2210?



Part I Required Annual Payment

1	Enter your 2010 tax after credits from Form 1040, line 55 (see instructions if not filing Form 1040)	1	4,065
2	Other taxes, including self-employment tax (see the instructions)	2	
3	Refundable credits. Enter the total of your making work pay credit, earned income credit, additional child tax credit, American opportunity credit (Form 8863, line 14), first-time homebuyer credit (Form 5405, line 10), credit for federal tax paid on fuels, adoption credit, refundable credit for prior year minimum tax (Form 8801, line 27), and health coverage tax credit	3	()
4	Current year tax. Combine lines 1, 2, and 3. If less than \$1,000, stop ; you do not owe a penalty. Do not file Form 2210	4	4,065
5	Multiply line 4 by 90% (.90)	5	3,659
6	Withholding taxes. Do not include estimated tax payments (see the instructions)	6	
7	Subtract line 6 from line 4. If less than \$1,000, stop ; you do not owe a penalty. Do not file Form 2210	7	4,065
8	Maximum required annual payment based on prior year's tax (see the instructions)	8	0
9	Required annual payment. Enter the smaller of line 5 or line 8	9	3,659

Next: Is line 9 more than line 6?

- No.** You do not owe a penalty. Do not file Form 2210 unless box E below applies.
- Yes.** You may owe a penalty, but do not file Form 2210 unless one or more boxes in Part II below applies.
- If box B, C, or D applies, you must figure your penalty and file Form 2210.
 - If box A or E applies (but not B, C, or D) file only page 1 of Form 2210. You are not required to figure your penalty; the IRS will figure it and send you a bill for any unpaid amount. If you want to figure your penalty, you may use Part III or IV as a worksheet and enter your penalty on your tax return, but file only page 1 of Form 2210.

Part II Reasons for Filing. Check applicable boxes. If none apply, do not file Form 2210.

- A You request a **waiver** (see the instructions) of your entire penalty. You must check this box and file page 1 of Form 2210, but you are not required to figure your penalty.
- B You request a **waiver** (see the instructions) of part of your penalty. You must figure your penalty and waiver amount and file Form 2210.
- C Your income varied during the year and your penalty is reduced or eliminated when figured using the **annualized income installment method**. You must figure the penalty using Schedule AI and file Form 2210.
- D Your penalty is lower when figured by treating the federal income tax withheld from your income as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. You must figure your penalty and file Form 2210.
- E You filed or are filing a joint return for either 2009 or 2010, but not for both years, and line 8 above is smaller than line 5 above. You must file page 1 of Form 2210, but you are not required to figure your penalty (unless box B, C, or D applies).

For Paperwork Reduction Act Notice, see separate instructions.

Part III Short Method

Can You Use the Short Method?

You may use the short method if:

- You made no estimated tax payments (or your only payments were withheld federal income tax), **or**
- You paid the same amount of estimated tax on each of the four payment due dates.

Must You Use the Regular Method?

You must use the regular method (Part IV) instead of the short method if:

- You made any estimated tax payments late,
- You checked box **C** or **D** in Part II, **or**

Sample Return

You are filing Form 1040NR or 1040NR-EZ and you did not receive wages as an employee subject to U.S. income tax withholding.

Note: If any payment was made earlier than the due date, you may use the short method, but using it may cause you to pay a larger penalty than the regular method. If the payment was only a few days early, the difference is likely to be small.

10 Enter the amount from Form 2210, line 9		10	3,659
11 Enter the amount, if any, from Form 2210, line 6	11		
12 Enter the total amount, if any, of estimated tax payments you made (see the instructions)	12		
13 Add lines 11 and 12		13	
14 Total underpayment for year. Subtract line 13 from line 10. If zero or less, stop ; you do not owe a penalty. Do not file Form 2210 unless you checked box E in Part II		14	3,659
15 Multiply line 14 by .02383		15	87
16 • If the amount on line 14 was paid on or after 4/15/11, enter -0-. • If the amount on line 14 was paid before 4/15/11, make the following computation to find the amount to enter on line 16. Amount on line 14 X Number of days paid before 4/15/11 X .00008		16	0
17 Penalty. Subtract line 16 from line 15. Enter the result here and on Form 1040, line 77; Form 1040A, line 49; Form 1040NR, line 73; Form 1040NR-EZ, line 26; or Form 1041, line 26. Do not file Form 2210 unless you checked a box in Part II		17	87

Name(s) shown on return. Do not enter name and social security number if shown on page 1.

Your social security no.

DILDINE FAMILY TRUST

87-5719352

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations Note. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? ... Yes No

Table with 5 columns: (a) Name, (b) Enter P for partnership; S for S corp, (c) Check if foreign partnership, (d) Employer identification number, (e) Check if any amount is not at risk. Row A: REALTYONE, Sample Return, 82-6572122.

Table with 5 columns: (f) Passive loss allowed, (g) Passive income from Schedule K-1, (h) Nonpassive loss from Schedule K-1, (i) Section 179 expense deduction from Form 4562, (j) Nonpassive income from Schedule K-1. Totals: 10,000, 10,000, -10,000.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Rows A and B are empty.

Table with 4 columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Totals: 35, 36, 37.

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) -- Residual Holder

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b. Row 39: Combine columns (d) and (e) only.

Part V Summary

Table with 2 columns: Description, Amount. Row 40: Net farm rental income or (loss) from Form 4835. Row 41: Total income or (loss). Row 42: Reconciliation of farming and fishing income. Row 43: Reconciliation for real estate professionals.

**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 <input type="checkbox"/> Check if Form 1041-T was filed and enter the date it was filed	_____
E <input type="checkbox"/> 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 <input checked="" type="checkbox"/> Domestic beneficiary <input type="checkbox"/> 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 I R S U S E O N L Y	

2010 SCHEDULE K-1 DETAIL STATEMENTS

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

PAGE 1

AMT ADJUSTMENTS (BOX 12)

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

937
709

Sample Return

**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 <input type="checkbox"/> Check if Form 1041-T was filed and enter the date it was filed	_____
E <input type="checkbox"/> 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 <input checked="" type="checkbox"/> Domestic beneficiary <input type="checkbox"/> 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	

2010 SCHEDULE K-1 DETAIL STATEMENTS

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

PAGE 1

AMT ADJUSTMENTS (BOX 12)

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

937
708

Sample Return

2010 DETAIL STATEMENTS

DILDINE FAMILY TRUST
87-5719352

STATEMENT #1 - PROFESSIONAL FEES (FORM 1041 PG 1 LINE 14)

PROFESSIONAL FEES:

ACCOUNTANT FEES..... 1,000
TOTAL PROFESSIONAL FEES..... 1,000

TOTAL CARRIED TO FORM 1041 PG 1 LINE 14..... 1,000

Sample Return

STATEMENT #2 - LIMITED OTHER DEDUCTIONS (LMT WKST OR PG1 LN 15B/11)

LIMITED OTHER DEDUCTIONS:

BANK CHARGES..... 2,500
TOTAL LIMITED OTHER DEDUCTIONS..... 2,500

TOTAL CARRIED TO LMT WKST OR PG1 LN 15B/11..... 2,500

2010 FIDUCIARY LIMITATION WORKSHEET

DILDINE FAMILY TRUST
87-5719352

2010 SYSTEM 1041
FORM 1041

A TOTAL ORDINARY INCOME:

	Total income	\$	50,000	Form 1041, line 9
LESS:	Net capital gain		30,000	Form 1041, line 4
PLUS:	Net capital loss			Form 1041, line 4
	Total ordinary income	\$	20,000	

Sample Return

NOTE: If the total ordinary income is negative or zero, the full deduction is allowed on line 15b, and the worksheet is not completed.

B TAXABLE PORTION OF DISTRIBUTABLE NET INCOME:

	Total ordinary income	\$	20,000	From Part A
LESS:	Deductions other than AMID		3,000	Form 1041, lines 10 - 15a
LESS	AMID		AMID	Computed below
		\$	17,000	

C AGI BEFORE MISCELLANEOUS ITEMIZED DEDUCTIONS:

	Total income	\$	50,000	From Part A
LESS:	Administrative Expenses		3,000	Form 1041, lines 12, 14, and 15a
LESS:	Lesser of DNI or actual distribution		15,126	Form 1041, line 18 or computed above
LESS:	Exemption		600	Form 1041, line 20
	AGI before itemized deductions	\$	31,274	

NOTE: If the AGI is negative or zero, the full deduction is allowed on line 15b, and the worksheet is not completed.

D LIMITATION AMOUNT:

	AGI before miscellaneous itemized deductions	\$	31,274	From Part C
MULTIPLIED BY:		2%	0.02	Limitation percentage
	Limitation amount	\$	625	

E ALLOWABLE MISCELLANEOUS ITEMIZED DEDUCTIONS (AMID):

	Total miscellaneous itemized deductions	\$	2,500	Input on Form 1041, line 15b
LESS:	Limitation amount		625	From Part D
	AMID	\$	1,875	

NOTE: Because the calculation for AMID utilizes DNI, and the calculation for DNI utilizes AMID, a simultaneous calculation is required to compute AMID correctly. Such a calculation is difficult to show in real numbers. Occasionally the result on this worksheet differs slightly from the amount on Form 1041, page 1, line 15b. In such cases, the amount on page 1 is the correct amount.

2010 WORKSHEET FOR ALLOCABLE SHARE TOTALS

DILDINE FAMILY TRUST
87-5719352

2010 SYSTEM 1041
FORM 1041

Each income item below represents the amount being distributed less deductions allocated to that class of income. All other line items carry from another form/schedule or have been entered directly on the worksheet. The amount shown for each line item will be distributed on the Schedules K-1 by the beneficiaries' percentages.

<p>1. Interest income</p> <p>2 a. Ordinary dividends</p> <p style="padding-left: 20px;">b. Qualified dividends</p> <p>3. Net short-term capital gain</p> <p>4 a. Net long-term capital gain</p> <p style="padding-left: 20px;">b. 28% rate gain</p> <p style="padding-left: 20px;">c. Unrecaptured section 1250 gain</p> <p>5. Other portfolio and nonbusiness income</p> <p>6. Ordinary business income</p> <p>7. Net rental real estate income</p> <p>8. Other rental income</p> <p>9. Directly apportioned deductions</p> <p style="padding-left: 20px;">A. Depreciation</p> <p style="padding-left: 20px;">B. Depletion</p> <p style="padding-left: 20px;">C. Amortization</p> <p>10. Estate tax deduction</p> <p>11. Final year deductions</p> <p style="padding-left: 20px;">A. Excess deductions</p> <p style="padding-left: 20px;">B. Short-term capital loss carryover</p> <p style="padding-left: 20px;">C. Long-term capital loss carryover</p> <p style="padding-left: 20px;">D. Net operating loss carryover for regular tax purposes</p> <p style="padding-left: 20px;">E. Net operating loss carryover for minimum tax purposes</p> <p>12. Alternative minimum tax adjustment</p> <p style="padding-left: 20px;">Income for minimum tax purposes</p> <p style="padding-left: 20px;">Income for regular tax purposes (total of lines 1, 2a, 3, 4a, 5, 6, 7, 8)</p> <p style="padding-left: 20px;">A. Adjustment for minimum tax purposes</p> <p style="padding-left: 20px;">B. AMT adjustment attributable to qualified dividends</p> <p style="padding-left: 20px;">C. AMT adjustment attributable to net short-term capital gain</p> <p style="padding-left: 20px;">D. AMT adjustment attributable to net long-term capital gain</p> <p style="padding-left: 20px;">E. AMT adjustment attributable to unrecaptured section 1250 gain</p> <p style="padding-left: 20px;">F. AMT adjustment attributable to 28% rate gain</p> <p style="padding-left: 20px;">G. Accelerated depreciation</p> <p style="padding-left: 20px;">H. Depletion</p> <p style="padding-left: 20px;">I. Amortization</p> <p style="padding-left: 20px;">J. Exclusion items</p> <p>13. Credits and credit recapture</p> <p style="padding-left: 20px;">A. Credit for estimated taxes</p> <p style="padding-left: 20px;">B. Credit for backup withholding</p> <p style="padding-left: 20px;">C. Low-income housing credit</p> <p style="padding-left: 20px;">D. Qualified rehabilitation expenditures</p> <p style="padding-left: 20px;">E. Basis of energy property</p> <p style="padding-left: 20px;">F. Work opportunity credit</p> <p style="padding-left: 20px;">G. Credit for Small Employer Health Insurance Premium</p> <p style="padding-left: 20px;">H. Alcohol and cellulosic biofuels fuel credit</p> <p style="padding-left: 20px;">I. Credit for increasing research activities</p> <p style="padding-left: 20px;">J. Renewable electricity, refined coal, and Indian coal production credit</p> <p style="padding-left: 20px;">K. Empowerment zone and renewal community employment credit</p> <p style="padding-left: 20px;">L. Indian employment credit</p> <p style="padding-left: 20px;">M. Orphan drug credit</p> <p style="padding-left: 20px;">N. Credit for employer provided child care and facilities</p> <p style="padding-left: 20px;">O. Biodiesel and renewable diesel fuels credit</p> <p style="padding-left: 20px;">P. Nonconventional source fuel credit</p> <p style="padding-left: 20px;">Q. Credit to holders of tax credit bonds</p>	<p>1. <u>22,689</u></p> <p>2a. _____</p> <p style="padding-left: 20px;">b. _____</p> <p>3. _____</p> <p>4a. _____</p> <p style="padding-left: 20px;">b. _____</p> <p style="padding-left: 20px;">c. _____</p> <p>5. _____</p> <p>6. <u>-7,563</u></p> <p>7. _____</p> <p>8. _____</p> <p>9A. _____</p> <p style="padding-left: 20px;">B. _____</p> <p style="padding-left: 20px;">C. _____</p> <p>10. _____</p> <p>11A. _____</p> <p style="padding-left: 20px;">B. _____</p> <p style="padding-left: 20px;">C. _____</p> <p style="padding-left: 20px;">D. _____</p> <p style="padding-left: 20px;">E. _____</p> <p style="padding-left: 20px;">Income for minimum tax purposes <u>17,000</u></p> <p style="padding-left: 20px;">Income for regular tax purposes (total of lines 1, 2a, 3, 4a, 5, 6, 7, 8) <u>15,126</u></p> <p>12A. <u>1,874</u></p> <p style="padding-left: 20px;">B. _____</p> <p style="padding-left: 20px;">C. _____</p> <p style="padding-left: 20px;">D. _____</p> <p style="padding-left: 20px;">E. _____</p> <p style="padding-left: 20px;">F. _____</p> <p style="padding-left: 20px;">G. _____</p> <p style="padding-left: 20px;">H. _____</p> <p style="padding-left: 20px;">I. _____</p> <p style="padding-left: 20px;">J. <u>1,417</u></p> <p>13A. _____</p> <p style="padding-left: 20px;">B. _____</p> <p style="padding-left: 20px;">C. _____</p> <p style="padding-left: 20px;">D. _____</p> <p style="padding-left: 20px;">E. _____</p> <p style="padding-left: 20px;">F. _____</p> <p style="padding-left: 20px;">G. _____</p> <p style="padding-left: 20px;">H. _____</p> <p style="padding-left: 20px;">I. _____</p> <p style="padding-left: 20px;">J. _____</p> <p style="padding-left: 20px;">K. _____</p> <p style="padding-left: 20px;">L. _____</p> <p style="padding-left: 20px;">M. _____</p> <p style="padding-left: 20px;">N. _____</p> <p style="padding-left: 20px;">O. _____</p> <p style="padding-left: 20px;">P. _____</p> <p style="padding-left: 20px;">Q. _____</p>
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2010 WORKSHEET FOR ALLOCABLE SHARE TOTALS PAGE 2

DILDINE FAMILY TRUST
87-5719352

2010 SYSTEM 1041
FORM 1041

Each income item below represents the amount being distributed less deductions allocated to that class of income. All other line items carry from another form/schedule or have been entered directly on the worksheet. The amount shown for each line item will be distributed on the Schedules K-1 by the beneficiaries' percentages.

R. Agricultural chemicals security credit	R.	_____
S. Energy efficient appliance credit	S.	_____
T. Credit for employer differential wage payments	T.	_____
U. Recapture of credits	U.	_____
14. Other information		
A. Tax-exempt interest	14A.	_____
B. Foreign taxes	B.	_____
C. Qualified production activities income	C.	_____
D. Employer's W-2 wages	D.	_____
E. Net investment income	E.	22,689
F. Gross farm and fishing income	F.	_____
G. Foreign Trading Gross Receipts	G.	_____
H. Other information	H.	_____
Tax-exempt income		_____
U.S. Government interest included on line 1 may not be taxable to state		_____
U.S. Government dividends included on line 2 may not be taxable to state		_____
Tax-exempt interest included on line 14a taxable to resident state		_____
Federal deduction for state taxes that may not be deductible on state		_____
State tax refund included not taxable to state		_____

Sample Return

2010 CALCULATION OF DISTRIBUTABLE INCOME AMOUNT ON SHARES WORKSHEET

DILDINE FAMILY TRUST
2010 SYSTEM 1

87-5719352
FORM 1041

When total deductions are less than total ordinary income, the method below is used to calculate the distributable amount of each class of ordinary income (shares worksheet line 1, 2, 5a, and 6a.)

If capital gains are to be distributed, that must be indicated on Schedule D, Part III. Distributable amounts for lines 3 and 4a-4c of the shares worksheet carry from that schedule.

a. Total ordinary income (without regard to capital gain (loss) and other income attributable to corpus)	20,000
b. Income distribution deduction (without regard to capital gain being distributed) from Form 1041, page 2, Schedule B, line 15 minus line 3	15,126
c. Ratio of ordinary income being distributed to total ordinary income (line b divided by line a)	0.756300

Sample Return

GROSS INCOME AMOUNT x RATIO (line c) = PORTION TO BE DISTRIBUTED

Interest (line 1)	30,000	x	0.756300	=	22,689
Dividends (line 2a)		x		=	
Other portfolio and nonbusiness income (line 5)		x		=	
Ordinary business income (line 6)		x		=	-7,563
Net rental real estate (line 7)	-10,000	x	0.756300	=	
Other rental income (line 8)		x		=	

If there is a discrepancy due to rounding, a single income item is adjusted in order to reconcile with the amount on line b above.

ADDITIONAL EXPLANATION:

For tax purposes, a distribution from a trust or an estate to a beneficiary generally is treated as a distribution of current income. The fiduciary is allowed to deduct the income so distributed, and a corresponding amount is included in the gross income of the beneficiary. The tax attributes of distributions are reported to the IRS and to beneficiaries via Schedule K-1. As a result, the total taxable income reported on Schedule K-1 should equal the fiduciary's income distribution deduction (Form 1041, page 2, Schedule B, line 15). Note that if there is no income distribution deduction (line 15 of Schedule B equals zero), no taxable income needs to be reported on Schedule K-1.

Income distributed by an estate or trust to its beneficiaries generally retains its character in the hands of the beneficiaries. Therefore, distributions consist of prorata shares of each type of income included in the distributable net income (DNI) of the fiduciary, unless the governing instrument directs otherwise.

All deductions included in the DNI computation are allocated among the classes of income included in DNI. Expenses are applied first to ordinary income and then, if necessary, are applied to capital gains. Expenses in excess of ordinary and capital income become a net operating loss that may be carried back 2 years and/or forward 20 years.

If the governing instrument directs that some other method be used to determine distributable amounts, override fields are provided for each line item in the input for the allocable shares worksheet.

IDAHO FIDUCIARY INCOME TAX RETURN

AMENDED RETURN, check the box.
See instructions for the reasons
for amending and enter the number.

For calendar year
2010, or fiscal Mo Day Year
year beginning 10 ending
State use only
1210

Name of estate or trust DILDINE FAMILY TRUST	State use only DILD	Federal employer identification number 87-5719352
Name and title of fiduciary JAMES DILDINE		
Address of fiduciary (number and street) 8460 WYNDHAM		
City, State and Zip Code BOISE ID 83704-		

Sample Return

Check the box if this is a: Resident Return Grantor Trust Electing Small Business Trust Qualified Funeral Trust (QFT)

1. If reporting for an estate:		
a. Decedent's social security number	b. Enter the decedent's date of death	
c. Was the decedent a resident of Idaho?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
d. If no, indicate the state of residence		
2. Does this estate or trust have any nonresident beneficiaries?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
3. Is this a final return?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
4. Idaho adjusted income. Enter the amount from Schedule B, page 2, line 10	4	45,126
5. Income distribution deduction to beneficiaries	5	15,126
6. Estate tax deduction	6	
7. Subtract lines 5 and 6 from line 4	7	30,000
8. Exemption. See instructions	8	600
9. Idaho taxable income. Subtract line 8 from line 7	9	29,400
10. Idaho income tax. Use the Tax Computation Schedule, see instructions	10	1,961
11. Donation to Opportunity Scholarship Program	11	
12. Credits. Enter the amount from Schedule C, page 2, line 6	12	0
13. Add lines 10 and 11 and subtract line 12. If less than zero, enter zero	13	1,961
14. Income distribution to beneficiaries not reported to Idaho. See instructions	14	
15. Tax on income distribution. Multiply line 14 by 7.6% less credits	15	
16. Permanent building fund tax. See instructions. Enter zero if this is a QFT	16	10
17. Total tax from recapture of income tax credits from Form 44, Part II, line 7. Include Form 44.	17	
18. Fuels tax due. Include Form 75	18	
19. Sales/Use tax due on mail order, Internet, and other nontaxed purchases	19	
20. Tax from recapture of qualified investment exemption. Include Form 49ER.	20	
21. Tax on Electing Small Business Trust or QFT composite return. See instructions	21	
22. Total tax. Add lines 13 and 15 through 21	22	1,971
23. Estimated tax payments	23	
24. Idaho income tax withheld. Include Form(s) W-2	24	
25. Special fuels tax refund 0 Gasoline tax refund 0 Include Form 75	25	
26. Total payments and other credits. Add lines 23 through 25	26	
REFUND or PAYMENT DUE If line 22 is more than line 26, go to line 27. If line 22 is less than line 26, go to line 30.		
27. Tax due. Subtract line 26 from line 22	27	1,971
28. Penalty Interest from due date Enter total	28	
29. TOTAL DUE. Add line 27 and line 28		1,971
30. Overpayment. Subtract line 22 from line 26	30	0
31. REFUND. Amount of line 30 you want refunded to you		
32. ESTIMATED TAX. Amount you want credited to your 2011 estimated tax. Subtract line 31 from line 30	32	



Schedule A -- Computation of the federal taxable income of the estate or trust derived from Idaho sources.

To be completed by all nonresident and part-year resident estates and trusts.

1. Total income from federal Form 1041, line 9	1	
2. Income derived from Idaho sources. Include a schedule	2	
3. Idaho capital gain or (loss). Include a schedule	3	
4. Add lines 2 and 3	4	
5. Percent of total federal income derived from Idaho sources. Divide line 4 by line 1	5	%
6. Deductions from federal Form 1041 not allowable to any specific income	6	
7. Prorated deductions. Multiply line 6 by line 5	7	
8. Federal taxable income derived from Idaho sources. Subtract line 7 from line 4. Enter here and on Schedule B, line 1	8	

Sample Return

Schedule B -- Idaho Adjusted Income

1. Adjusted total income or (loss). Federal Form 1041, line 17 or Schedule A, line 8 if nonresident	1	45,126
2. Interest and dividends not taxable under Internal Revenue Code. Include a schedule	2	
3. State, municipal and local income taxes deducted on federal return	3	
4. Net operating loss deducted on federal return	4	
5. Other additions. Include a schedule	5	
6. Idaho net operating loss carryover - _____ carryback - _____ Enter total	6	
7. Income exempt from Idaho tax. Include a schedule	7	
8. Subtraction for bonus depreciation. Include computations	8	
9. Other subtractions. Include a schedule	9	
10. Idaho adjusted income. Add lines 1 through 5 and subtract lines 6 through 9. Enter here and on line 4, page 1	10	45,126

Schedule C -- Credits

1. Did you claim the qualified investment exemption for investment tax credit property acquired this tax year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
2. Credit for income tax paid to other states -- Nonresidents cannot claim this credit.		
a. Idaho income tax, line 10, page 1	2a	
b. Total income from federal Form 1041, line 9	2b	
c. Enter the portion of line b derived from sources in and taxed by the other state	2c	
d. Divide line c by line b. Enter percentage here	2d	%
e. Multiply line a by line d	2e	
f. Other state's tax due less its income tax credits	2f	
g. Credit for income tax paid to other states. Enter the smaller of line e or line f. A copy of the other state's return MUST accompany this return	2g	
3. Credit for contributions to Idaho educational entities	3	
4. Credit for contributions to Idaho youth and rehabilitation facilities	4	
5. Total business income tax credits from Form 44, Part I, line 12. Include Form 44	5	
6. Total credits. Add lines 2g through 5. Enter total here and on line 12, page 1	6	

Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with the paid preparer identified below. Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete. See instructions.

SIGN HERE	Signature of fiduciary		Paid preparer's signature	Preparer's EIN, SSN, or PTIN
	Date	Phone number	Address and phone number (646) 637-3269 32 ERIC LN STATEN ISLAND NY 10308	•P00011111

**MAIL TO: Idaho State Tax Commission, PO Box 56, Boise ID 83756-0056
INCLUDE A COMPLETE COPY OF YOUR FEDERAL FORM 1041.**

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

For tax year beginning 01 01 10 ending 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-

Sample Return

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	

	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	

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	

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

For tax year beginning 01 01 10 ending 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-

Sample Return

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	

	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	

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	

Sample Return

E. Supplemental Information.

A Type of entity (see instr.): <input checked="" 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		For calendar year 2010 or fiscal year beginning _____, 2010, and ending _____, 20____ Name of estate Name of Fiduciary Address City, state, & ZIP code DILDINE FAMILY TRUST JAMES DILDINE 8460 WYNDHAM BOISE ID		C Employer identification no. 87-5719352	D Date entity created	E Nonexempt charitable and split-interest trusts, check applicable boxes (see instr.): <input type="checkbox"/> Described in sec. 4947(a)(1) <input type="checkbox"/> Not a private foundation <input type="checkbox"/> Described in sec. 4947(a)(2)
B Number of Schedules K-1 attached (see instructions) 2	F Check applicable boxes: <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Change in fiduciary <input type="checkbox"/> Change in fiduciary's name	G Check here if the estate or filing trust made a section 645 election <input type="checkbox"/>				

Sample Return

INCOME	1	Interest income	1	30,000
	2a	Total ordinary dividends	2a	
	b	Qualified dividends allocable to: (1) Beneficiaries _____ (2) Estate or trust _____		
	3	Business income or (loss). Attach Schedule C or C-EZ (Form 1040)	3	
	4	Capital gain or (loss). Attach Schedule D (Form 1041)	4	30,000
	5	Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)	5	-10,000
	6	Farm income or (loss). Attach Schedule F (Form 1040)	6	
	7	Ordinary gain or (loss). Attach Form 4797	7	
	8	Other income. List type and amount _____	8	
9	Total income. Combine lines 1, 2a, and 3 through 8	9	50,000	
DEDUCTIONS	10	Interest. Check if Form 4952 is attached <input type="checkbox"/>	10	
	11	Taxes	11	
	12	Fiduciary fees	12	2,000
	13	Charitable deduction (from Schedule A, line 7)	13	
	14	Attorney, accountant, and return preparer fees	14	1,000#1
	15a	Other deductions not subject to the 2% floor (attach schedule)	15a	
	b	Allowable miscellaneous itemized deductions subject to the 2% floor. LIMITED	15b	1,874#2
	16	Add lines 10 through 15b	16	4,874
	17	Adjusted total income or (loss). Subtract line 16 from line 9	17	45,126
	18	Income distribution deduction (from Schedule B, line 15). Attach Schedules K-1 (Form 1041)	18	15,126
	19	Estate tax deduction including certain generation-skipping taxes (attach computation)	19	
20	Exemption	20	600	
21	Add lines 18 through 20	21	15,726	
TAXES	22	Taxable income. Subtract line 21 from line 17. If a loss, see the instructions	22	29,400
	23	Total tax (from Schedule G, line 7)	23	4,065
	24	Payments: a 2010 estimated tax payments and amount applied from 2009 return	24a	
	b	Estimated tax payments allocated to beneficiaries (from Form 1041-T)	24b	
	c	Subtract line 24b from line 24a	24c	0
	d	Tax paid with Form 7004 (see the instructions)	24d	
	e	Federal income tax withheld. If any is from Form(s) 1099, check <input type="checkbox"/>	24e	
	f	Other payments: f Form 2439 _____; g Form 4136 _____; Total	24h	
	25	Total payments. Add lines 24c through 24e, and 24h	25	0
26	Estimated tax penalty (see the instructions)	26	87	
27	Tax due. If line 25 is smaller than the total of lines 23 and 26, enter amount owed	27	4,152	
28	Overpayment. If line 25 is larger than the total of lines 23 and 26, enter amount overpaid	28	0	
29	Amount of line 28 to be: a Credited to 2011 est. tax _____; b Refunded _____	29	0	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules & statements, & to the best of my knowledge & belief, it is true, correct, & 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 _____ EIN of fiduciary if a financial institution _____

May the IRS discuss this return with the preparer shown below (see instr.)? Yes 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	ARTHUR DIMARSKY		P00011111	
	Firm's address	32 ERIC LN STATEN ISLAND NY 10308		Phone no. (646) 637-3269	

Schedule A Charitable Deduction. Do not complete for a simple trust or a pooled income fund.

Table with 7 rows for Charitable Deduction. Line 1: Amounts paid or permanently set aside for charitable purposes from gross income. Line 2: Tax-exempt income allocable to charitable contributions. Line 3: Subtract line 2 from line 1. Line 4: Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes. Line 5: Add lines 3 and 4. Line 6: Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable purposes. Line 7: Charitable deduction. Subtract line 6 from line 5. Enter here and on page 1, line 13. Total: 0.

Schedule B Income Distribution Deduction Sample Return

Table with 15 rows for Income Distribution Deduction. Line 1: Adjusted total income (see the instructions). Line 2: Adjusted tax-exempt interest. Line 3: Total net gain from Schedule D (Form 1041), line 15, column (1) (see the instructions). Line 4: Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion). Line 5: Capital gains for the tax year included on Schedule A, line 1 (see the instructions). Line 6: Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss as a positive number. Line 7: Distributable net income. Combine lines 1 through 6. If zero or less, enter -0-. Line 8: If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law. Line 9: Income required to be distributed currently. Line 10: Other amounts paid, credited, or otherwise required to be distributed. Line 11: Total distributions. Add lines 9 and 10. If greater than line 8, see the instructions. Line 12: Enter the amount of tax-exempt income included on line 11. Line 13: Tentative income distribution deduction. Subtract line 12 from line 11. Line 14: Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-. Line 15: Income distribution deduction. Enter the smaller of line 13 or line 14 here and on page 1, line 18. Total: 15,126.

Schedule G Tax Computation (see the instructions)

Table with 7 rows for Tax Computation. Line 1: Tax: a Tax on taxable income (see the instructions) SCH. D. TAX. Line 1a: 4,065. Line 1b: Tax on lump-sum distributions. Attach Form 4972. Line 1c: Alternative minimum tax (from Schedule I (Form 1041), line 56). Line 1d: Total. Add lines 1a through 1c. Line 2a: Foreign tax credit. Attach Form 1116. Line 2b: General business credit. Attach Form 3800. Line 2c: Credit for prior year minimum tax. Attach Form 8801. Line 2d: Bond credits. Attach Form 8912. Line 3: Total credits. Add lines 2a through 2d. Line 4: Subtract line 3 from line 1d. If zero or less, enter -0-. Line 5: Recapture taxes. Check if from: Form 4255 Form 8611. Line 6: Household employment taxes. Attach Schedule H (Form 1040). Line 7: Total tax. Add lines 4 through 6. Enter here and on page 1, line 23. Total: 4,065.

Other Information

Table with 9 rows for Other Information. Questions regarding tax-exempt income, earnings, foreign accounts, foreign trusts, residence interest, and elections. Includes Yes/No columns.

**SCHEDULE I
(Form 1041)**

Alternative Minimum Tax -- Estates and Trusts

OMB No. 1545-0092

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1041. See the separate instructions
for Schedule I (Form 1041).**

2010

Name of estate or trust DILDINE FAMILY TRUST	Employer identification number 87-5719352
--------------------------------------------------------	-----------------------------------------------------

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

1	Adjusted total income or (loss) (from Form 1041, line 17)	1	45,126
2	Interest	2	
3	Taxes	3	
4	Miscellaneous itemized deductions (from Form 1041, line 15b)	4	1,874
5	Refund of taxes	5	()
6	Depletion (difference between regular tax and AMT)	6	
7	Net operating loss deduction. Enter as a positive amount	7	
8	Interest from specified private activity bonds exempt from the regular tax	8	
9	Qualified small business stock (see the instructions)	9	
10	Exercise of incentive stock options (excess of AMT income over regular tax income)	10	
11	Other estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	11	
12	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	12	
13	Disposition of property (difference between AMT and regular tax gain or loss)	13	
14	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	14	
15	Passive activities (difference between AMT and regular tax income or loss)	15	
16	Loss limitations (difference between AMT and regular tax income or loss)	16	
17	Circulation costs (difference between regular tax and AMT)	17	
18	Long-term contracts (difference between AMT and regular tax income)	18	
19	Mining costs (difference between regular tax and AMT)	19	
20	Research and experimental costs (difference between regular tax and AMT)	20	
21	Income from certain installment sales before January 1, 1987	21	()
22	Intangible drilling costs preference	22	
23	Other adjustments, including income-based related adjustments	23	
24	Alternative tax net operating loss deduction (See the instructions for the limitation that applies.)	24	()
25	Adjusted alternative minimum taxable income. Combine lines 1 through 24	25	47,000
26	Income distribution deduction from Part II, line 44	26	17,000
27	Estate tax deduction (from Form 1041, line 19)	27	
28	Add lines 26 and 27	28	17,000
29	Estate's or trust's share of alternative minimum taxable income. Subtract line 28 from line 25	29	30,000

Note: Complete Part II below before going to line 26.

- \$22,500 or less, stop here and enter -0- on Form 1041, Schedule G, line 1c. The estate or trust is not liable for the alternative minimum tax.
- Over \$22,500, but less than \$165,000, go to line 45.
- \$165,000 or more, enter the amount from line 29 on line 51 and go to line 52.

Part II Income Distribution Deduction on a Minimum Tax Basis

30	Adjusted alternative minimum taxable income (see the instructions)	30	47,000
31	Adjusted tax-exempt interest (other than amounts included on line 8)	31	
32	Total net gain from Schedule D (Form 1041), line 15, column (1). If a loss, enter -0-	32	
33	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)	33	
34	Capital gains paid or permanently set aside for charitable purposes from gross income (see the instructions)	34	
35	Capital gains computed on a minimum tax basis included on line 25	35	(30,000)
36	Capital losses computed on a minimum tax basis included on line 25. Enter as a positive amount	36	
37	Distributable net alternative minimum taxable income (DNAMTI). Combine lines 30 through 36. If zero or less, enter -0-	37	17,000
38	Income required to be distributed currently (from Form 1041, Schedule B, line 9)	38	20,500
39	Other amounts paid, credited, or otherwise required to be distributed (from Form 1041, Schedule B, line 10)	39	
40	Total distributions. Add lines 38 and 39	40	20,500
41	Tax-exempt income included on line 40 (other than amounts included on line 8)	41	
42	Tentative income distribution deduction on a minimum tax basis. Subtract line 41 from line 40	42	20,500

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

Schedule I (Form 1041) (2010)

Part II		Income Distribution Deduction on a Minimum Tax Basis (continued)	
43	Tentative income distribution deduction on a minimum tax basis. Subtract line 31 from line 37. If zero or less, enter -0-	43	17,000
44	Income distribution deduction on a minimum tax basis. Enter the smaller of line 42 or line 43. Enter here and on line 26	44	17,000

Part III		Alternative Minimum Tax	
45	Exemption amount	45	\$22,500.00
46	Enter the amount from line 29	46	30,000
47	Phase-out of exemption amount	47	\$75,000.00
48	Subtract line 47 from line 46. If zero or less, enter -0-	48	
49	Multiply line 48 by 25% (.25)	49	
50	Subtract line 49 from line 45. If zero or less, enter -0-	50	22,500
51	Subtract line 50 from line 46	51	7,500
52	Go to Part IV of Schedule I to figure line 52 if the estate or trust has qualified dividends or has a gain on lines 14a and 15 of column (2) of Schedule D (Form 1041) (as refigured for the AMT, if necessary). Otherwise, if line 51 is -- <ul style="list-style-type: none"> • \$175,000 or less, multiply line 51 by 26% (.26). • Over \$175,000, multiply line 51 by 28% (.28) and subtract \$3,500 from the result. 	52	780
53	Alternative minimum foreign tax credit (see the instructions)	53	
54	Tentative minimum tax. Subtract line 53 from line 52	54	780
55	Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a)	55	4,065
56	Alternative minimum tax. Subtract line 55 from line 54. If zero or less, enter -0-. Enter here and on Form 1041, Schedule G, line 1c	56	

Part IV		Line 52 Computation Using Maximum Capital Gains Rates	
Caution: If you did not complete Part V of Schedule D (Form 1041), the Schedule D Tax Worksheet, or the Qualified Dividends Tax Worksheet, see the instructions before completing this part.			
57	Enter the amount from line 51	57	7,500
58	Enter the amount from Schedule D (Form 1041), line 22, line 13 of the Schedule D Tax Worksheet, or line 4 of the Qualified Dividends Tax Worksheet, whichever applies (as refigured for the AMT, if necessary)	58	30,000
59	Enter the amount from Schedule D (Form 1041), line 14b, column (2) (as refigured for the AMT, if necessary). If you did not complete Schedule D for the regular tax or the AMT, enter -0-	59	
60	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 58. Otherwise, add lines 58 and 59 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)	60	30,000
61	Enter the smaller of line 57 or line 60	61	7,500
62	Subtract line 61 from line 57	62	
63	If line 62 is \$175,000 or less, multiply line 62 by 26% (.26). Otherwise, multiply line 62 by 28% (.28) and subtract \$3,500 from the result.	63	
64	Maximum amount subject to the 0% rate	64	\$2,300.00
65	Enter the amount from line 23 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 did not complete Schedule D or either worksheet for the regular tax, enter -0-	65	
66	Subtract line 65 from line 64. If zero or less, enter -0-	66	2,300
67	Enter the smaller of line 57 or line 58	67	7,500
68	Enter the smaller of line 66 or line 67	68	2,300
69	Subtract line 68 from line 67	69	5,200
70	Multiply line 69 by 15% (.15)	70	780
If line 59 is zero or blank, skip lines 71 and 72 and go to line 73. Otherwise, go to line 71.			
71	Subtract line 67 from line 61	71	
72	Multiply line 71 by 25% (.25)	72	
73	Add lines 63, 70, and 72	73	780
74	If line 57 is \$175,000 or less, multiply line 57 by 26% (.26). Otherwise, multiply line 57 by 28% (.28) and subtract \$3,500 from the result.	74	1,950
75	Enter the smaller of line 73 or line 74 here and on line 52	75	780

**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. See the Instructions for
Schedule D (Form 1041) (also for Form 5227 or Form 990-T, if applicable).

OMB No. 1545-0092

2010

Name of estate or trust DILDINE FAMILY TRUST	Employer identification number 87-5719352
--------------------------------------------------------	-----------------------------------------------------

Note: Form 5227 filers need to complete **only** Parts I and II.

Part I Short-Term Capital Gains and Losses -- Assets Held One Year or Less

(a) Description of property (Example: 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
Sample Return					

b Enter the short-term gain or (loss), if any, from Schedule D-1, line 1b	1b
2 Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824	2
3 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts	3
4 Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2009 Capital Loss Carryover Worksheet	4 ()
5 Net short-term gain or (loss). Combine lines 1a through 4 in column (f). Enter here and on line 13, column (3) on page 2	5 0

Part II Long-Term Capital Gains and Losses -- Assets Held More Than One Year

(a) Description of property (Example: 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) for the entire year Subtract (e) from (d)
6a STACK SALE	01-01-2002	01-01-2010	60000	30000	30000

b Enter the long-term gain or (loss), if any, from Schedule D-1, line 6b	6b
7 Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824	7
8 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts	8
9 Capital gain distributions	9
10 Gain from Form 4797, Part I	10
11 Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2009 Capital Loss Carryover Worksheet	11 ()
12 Net long-term gain or (loss). Combine lines 6a through 11 in column (f). Enter here and on line 14a, column (3) on page 2	12 30000

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

Schedule D (Form 1041) 2010

Part III Summary of Parts I and II		(1) Beneficiaries' (see instructions)	(2) Estate's or trust's	(3) Total
Caution: Read the instructions before completing this part.				
13	Net short-term gain or (loss)	0	0	0
14	Net long-term gain or (loss):			
a	Total for year	0	30,000	30,000
b	Unrecaptured section 1250 gain (see line 18 of the wrksh.)	0	0	0
c	28% rate gain	0	0	0
15	Total net gain or (loss). Combine lines 13 and 14a	0	30,000	30,000

Note: If line 15, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 990-T, Part I, line 4a). If lines 14a and 15, column (2), are net gains, go to Part V, and **do not** complete Part IV. If line 15, column (3), is a net loss, complete Part IV and the **Capital Loss Carryover Worksheet**, as necessary.

Sample Return

Part IV Capital Loss Limitation		16
16	Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the smaller of: a The loss on line 15, column (3) or b \$3,000	()

Note: If the loss on line 15, column (3), is more than \$3,000, or if Form 1041, page 1, line 22 (or Form 990-T, line 34), 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 14a and 15 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 22, is more than zero.

Caution: Skip this part and complete the worksheet in the instructions if:

- Either line 14b, col. (2) or line 14c, col. (2) is more than zero, or
- Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero.

Form 990-T trusts. Complete this part **only** if both lines 14a and 15 are gains, or qualified dividends are included in income in Part I of Form 990-T, and Form 990-T, line 34, is more than zero. Skip this part and complete the worksheet in the instructions if either line 14b, col. (2) or line 14c, col. (2) is more than zero.

17	Enter taxable income from Form 1041, line 22 (or Form 990-T, line 34)	17	29,400	
18	Enter the smaller of line 14a or 15 in column (2) but not less than zero	18	30,000	
19	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)	19		
20	Add lines 18 and 19	20	30,000	
21	If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0-	21	0	
22	Subtract line 21 from line 20. If zero or less, enter -0-	22	30,000	
23	Subtract line 22 from line 17. If zero or less, enter -0-	23	0	
24	Enter the smaller of the amount on line 17 or \$2,300	24	2,300	
25	Is the amount on line 23 equal to or more than the amount on line 24? <input type="checkbox"/> Yes. Skip lines 25 and 26; go to line 27 and check the "No" box. <input checked="" type="checkbox"/> No. Enter the amount from line 23	25	0	
26	Subtract line 25 from line 24	26	2,300	
27	Are the amounts on lines 22 and 26 the same? <input type="checkbox"/> Yes. Skip lines 27 thru 30; go to line 31. <input checked="" type="checkbox"/> No. Enter the smaller of line 17 or line 22	27	29,400	
28	Enter the amount from line 26 (If line 26 is blank, enter -0-)	28	2,300	
29	Subtract line 28 from line 27	29	27,100	
30	Multiply line 29 by 15% (.15)	30		4,065
31	Figure the tax on the amount on line 23. Use the 2010 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)	31		
32	Add lines 30 and 31	32		4,065
33	Figure the tax on the amount on line 17. Use the 2010 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)	33		9,266
34	Tax on all taxable income. Enter the smaller of line 32 or line 33 here and on Form 1041, Schedule G, line 1a (or Form 990-T, line 36)	34		4,065