F	orm	990-T	· Ex	empt Organization		siness Income der section 6033		rn	OMB No 1545-06	387
			Far asis	ndar year 2018 or other tax year begi			. ,,	,,	മെ 10)
_			FOI Calei	► Go to www.irs.gov/Form99		·		·•—·	<u> </u>)
		ment of the Treasury I Revenue Service	▶ Do	not enter SSN numbers on this form				c)(3)	Open to Public Inspect	tion for
7		Check box if	1	······································		me changed and see instruction			loyer identification nu	
	· L	address changed		3, 2, (ŭ	•	(Emp	loyees' trust, see instruction	15)
Ē	B Exe	mpt under section	1	THE MOSES FELDMAN I	IIMA	Y FOUNDATION				
		501(C)(5 8_)	Print	Number, street, and room or suite no				20-2	086533	
	П	408(e) 220(e)	or	161 WASHINGTON STRE	EET		410		lated business activity	y code
	\vdash	408A 530(a)	INPE	161 WASHINGTON STRE	EET			(See i	nstructions)	
	$\vdash \vdash \vdash$	529(a)		City or town, state or province, coun	try, and i	ZIP or foreign postal code				
-	_	k value of all assets	1	CONSHOHOCKEN, PA 19	3428					
	at e	nd of year	F Gro	up exemption number (See instruc	tions.)	>		1		
	4	18,060,823.		 	<u>'</u>	rporation X 501(c) trust	401(a	trust Oth	er trust
ŀ			•	nization's unrelated trades or busin					y (or first) unrelated	
		ade or business her	_			. If only one	, complete Parts	I-V If mo	re than one, describe	the
	fır	st in the blank spa	ce at the	end of the previous sentence, co						
		ade or business, th			•	·				
ī				corporation a subsidiary in an aff	iliated g	roup or a parent-subsidiary	controlled group?		Yes	X No
	if	"Yes," enter the na	ame and	identifying number of the parent c	orporati	ion. ▶				
J	Th	ne books are in care	e of ▶MC	SES FELDMAN		Telepho	ne number > 21	.58365	105	
	Par	t I Unrelated	Trade o	or Business Income		(A) Income	(B) Exper	nses	(C) Net	
_	1a	Gross receipts or	sales							1
	b	Less returns and allowa	ances	c Balance I	▶ 1c					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	2	Cost of goods so	ld (Sched	ule A, line 7)	2					· · · · · · ·
	3	Gross profit. Sub	tract line	2 from line 1c	3					
	4a			ttach Schedule D)		. 249,866.			249	,866.
0	b			Part II, line 17) (attach Form 4797)						
2020	С			rusts						
60	5			an S corporation (attach statement)		-31,071.	ATCH 1		-31	,071.
-	6									***************************************
Z	7			come (Schedule E)						
Ϋ́	8			nts from a controlled organization (Schedule						
~~	9		•	1(c)(7), (9), or (17) organization (Schedule C	` 		1			
- El 1	0			ncome (Schedule I)						
Ξī	1	•	-	iule J)						
A 1				tions, attach schedule)					-	
	3			ough 12					218	, 795.
		t I Deductio	ns Not	Taken Elsewhere (See ins	truction	ons for limitations on	deductions.) (Except	for contributions	
•				be directly connected with				•		•
1	4		_	directors, and trustees (Schedule h				14		
1	5			· · · · · · · · · · · · · · · · · · ·						
1	6								1	
1	7									
	8			(see instructions)						
1	9									
	20			See instructions for limitation rules						
	21			4562)		1 1				
	22					[1		221	5	
2	23	Depletion		on Schedule A and elsewhere on		RI	CENTER	23		
	24	Contributions to	deferred (compensation plans			PEINED	. 724	1	
	25	Constante baseful				1 1		25		
	26	Excess exempt ex	openses (Schedule I).		[6] NO	22 2010	100		
	27	Excess readership	o costs (S	chedule J)			EUD .	.6 27		
	28	Other deductions	(attach s	chedule J)		LÖĞİ)EN	28		
	29	Total deductions	. Add line	s 14 through 28.		1	TIN; UT	29		
	30			le income before net operating			29 from line	_	210	,795.
	31			g loss arising in tax years beginn	_					i
	32		-	e income. Subtract line 31 from lin	-				010	, 795.
-				lotice, see instructions.		<u></u>	<u> </u>	52	Form 990-	

For Paperwork Reduction Act Notice, see instructions.

8x2740 1,000 8828CD 700P 11/12/2019 8:53:23 AM V 18-7.6F

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	990-'「 (2018) '		Page 2
Par	t III Total Unrelated Business Taxable Income	· ·	
33	Total of unrelated business taxable income computed from all unrelated trades or businesses (see		
	instructions),	33	218,795
34	Amounts paid for disallowed fringes	34	
35	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see		
	instructions)	35	32,242
36	Total of unrelated business taxable income before specific deduction. Subtract line 35 from the sum		
	of lines 33 and 34	36	186,553
37	Specific deduction (Generally \$1,000, but see line 37 instructions for exceptions)	37	1,000
38	Unrelated business taxable income. Subtract line 37 from line 36. If line 37 is greater than line 36,	 	<u>, </u>
70	enter the smaller of zero or line 36	38	185,553
Dar	t IV Tax Computation	30	100,000
	· · · · · · · · · · · · · · · · · · ·	39	
39	Organizations Taxable as Corporations. Multiply line 38 by 21% (0 21)	39	
40	Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on		36,086
	the amount on line 38 from Tax rate schedule or X Schedule D (Form 1041)	\Box	30,000
41	Proxy tax. See instructions	41	
42	Alternative minimum tax (trusts only)		
43	Tax on Noncompliant Facility Income. See instructions	$\overline{}$	
44	Total. Add lines 41, 42, and 43 to line 39 or 40, whichever applies	44	36,086
Par	t V Tax and Payments		
45 a	Foreign tax credit (corporations attach Form 1118, trusts attach Form 1116) 45a]	
b	Other credits (see instructions)		
С	General business credit Attach Form 3800 (see instructions)		
	Credit for prior year minimum tax (attach Form 8801 or 8827)]	
	Total credits. Add lines 45a through 45d	45e	
46	Subtract line 45e from line 44	46	36,086
47	Other taxes Check if from Form 4255 Form 8611 Form 8697 Form 8866 Other (attach schedule).	47	
48	Total tax. Add lines 46 and 47 (see instructions)	48	36,086
49	2018 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 2	49	
	Payments A 2017 overpayment credited to 2018		
	2018 estimated tax payments	1	
		1	
	Tax deposited with Form 8868	1	
	Foreign organizations Tax paid or withheld at source (see instructions)	1	
	Backup withholding (see instructions)	-	
	Credit for small employer health insurance premiums (attach Form 8941)	- 1	
g	Other credits, adjustments, and payments Form 2439		
	Form 4136 Other Total ▶ 50g	1 1	0.050
51	Total payments. Add lines 50a through 50g	51	9,852
52	Estimated tax penalty (see instructions) Check if Form 2220 is attached,	52	
53	Tax due. If line 51 is less than the total of lines 48, 49, and 52, enter amount owed	53	26,234
54	Overpayment. If line 51 is larger than the total of lines 48, 49, and 52, enter amount overpaid	54	
<u>55</u>	Enter the amount of line 54 you want	55	
Par	t VI Statements Regarding Certain Activities and Other Information (see instruction	s)	
56	At any time during the 2018 calendar year, did the organization have an interest in or a signature or	other	authority Yes No
	over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization m	ay hav	e to file
	FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the	foreign	n country
	here ▶		X
57	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign	an trust	12. X
	If "Yes," see instructions for other forms the organization may have to file		
58	Enter the amount of tax-exempt interest received or accrued during the tax year > \$		
	Under phenalties of penjury, I declare that I have examined this return, including accompanying schedules and statements, and to the t	est of m	y knowledge and belief, it i
Sigi	true, correct and complete Declaration of preparer (other than taxpaver) is based on all information of which preparer has any knowledge		
_		•	IRS discuss this return
Her			preparer shown below ons)? X Yes No
	Print/Type preparer's name Preparer's signature Date		ons) ² X Yes No
Paid			D000006604
_	DATE: 11/12/19 Self-C	mployed	
	Firm's name Given Titor and Firm's	EIN 🕨	36-6055558
	Firm's address > 2001 MARKET STREET, SUITE 700, PHILADELPHIA, PA 19103 Phone	eno 21	15-561-4200

Form **990-T** (2018)

Schedule A - Cost of Go	oods Sold. En	ter method	of invent	ory v	aluation	>		
1 Inventory at beginning of y	ear . 1			6	Inventory	at end of ye	ar	6
2 Purchases	2						old. Subtract line	
3 Cost of labor	3				6 from	line 5 Er	nter here and in	
4a Additional section 263A co	osts				Part I, lin	e 2		. 7
(attach schedule)	4a			8	Do the	rules of	section 263A (v	with respect to Yes No
b Other costs (attach schedu	ile) . 4b				property	produced	or acquired for	r resale) apply
5 Total. Add lines 1 through					to the org	ganization? .		X
Schedule C - Rent Income (see instructions)	e (From Real P	roperty ar	nd Perso	nal F	roperty	y Leased V	With Real Prope	rty)
1. Description of property								
(1)								
(2)			·					
(3)								
(4)								
	2. Rent recei	ved or accrue	ed					
(a) From personal property (if the for personal property is more the more than 50%)	an 10% but not	percenta	rom real and age of rent fo if the rent is	or perso	onal proper	ty exceeds		irectly connected with the income (a) and 2(b) (attach schedule)
(1)								
(2)								
(3)		0						
(4)								
Total		Total					(5.) . 41 . 4 4	
(c) Total income. Add totals of cohere and on page 1, Part I, line 6	, column (A)	▶					(b) Total deduction Enter here and or Part I, line 6, colui	n page 1,
Schedule E - Unrelated D	ebt-Financed I	n come (se	e instruct	ions)			· · · · · · · · · · · · · · · · · · ·	
1. Description of del	ot-financed property		2. Gross allocable				debt-financ	nnected with or allocable to ced property
			F	property	<i>'</i>		ht line depreciation ach schedule)	(b) Other deductions (attach schedule)
(1)								
(2)								
(3)						•		
(4)				·				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adju- of or alloca debt-financed (attach sche	ble to property	4	. Colum dıvıde columi	d		income reportable n 2 x column 6)	8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)					%			
(2)					%	5		
(3)					%			
(4)					%	5		
							re and on page 1, ne 7, column (A)	Enter here and on page 1, Part I, line 7, column (B)
Totals						· L	<u></u> .▶	·

Page 4

Schedule F-Interest, Annu	iities, Royalties	s, and Re	ents Fro	om Contro	lled Or	ganizat	ons (see	instruction	ns)	
				ntrolled Org						
Name of controlled organization	2. Employer identification numb	, e i		ated income nstructions)	1	of specified ents made	ıncluded	of column 4 the in the control ion's gross inc	lling	6. Deductions directly connected with income in column 5
(1)										
(2)								· · · · · ·		
(3)										
(4)										
Nonexempt Controlled Organiz	zations									
7. Taxable Income	8. Net unrelated in (loss) (see instruc			Total of specific ayments made		includ	rt of column ed in the co ation's gros	ntrolling		. Deductions directly nected with income in column 10
(1)										
(2)										
(3)										
(4)										
Totals				(9), or (17		Part I	here and on , line 8, colu (see inst	mn (A)		er here and on page 1, rt I, line 8, column (B)
1. Description of income	2. Amount of	fincome		3. Deduction directly cor (attach sch	nected			t-asides schedule)		5. Total deductions and set-asides (col. 3 plus col. 4)
(1)										
(2)										
(3)										
(4)		<u> </u>								
•	Enter here and Part I, line 9, c									Enter here and on page 1, Part I, line 9, column (B)
Totals ▶										
Schedule I-Exploited Exe	mpt Activity In	come, C	ther Th	an Adverti	ising Ir	come (see instru	ictions)		
1. Description of exploited activity	2. Gross unrelated business income from trade or business	connect	ectly ted with ction of lated	4. Net inconfrom unrelat or business 2 minus col If a gain, co	ed tradé (column umn 3) ompute	from ac	Gross income a citributable to column 5		ble to	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4)
(1)										
(2)										
(3) .									•	
(4)									-	
	Enter here and on page 1, Part I, line 10, col (A)	Enter her page 1, line 10,	, Part I,							Enter here and on page 1, Part II, line 26
Totals ▶ Schedule J- Advertising In	ı come (see instr	uctions)		1						
Part I Income From Per			Consol	idated Bas	eie.					
Tare modification of			0011001	luciou Du		[· · · · · · · · · · · · · · · · · · ·		***************************************
1. Name of periodical	2. Gross advertising income	3. D advertisi		4. Adverting gain or (los 2 minus co a gain, coi cols 5 thro	s) (col of 3) If mpute	ı	5. Circulation 6. Readership costs		7. Excess readership costs (column 6 minus column 5, but not more than column 4)	
(1)										
(2)										
(3)				•						
(4)				'						
Totals (carry to Part II, line (5))										

Form **990-T** (2018)

Income From Periodicals Reported on a Separate Basis (For each periodical listed in Part II, fill in columns Part II 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col 2 minus col 3) If a gain, compute cols 5 through 7	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4)
(1)	· · · · · · · · · · · · · · · · · · ·					
(2)						
(3)						`
(4)						
Totals from Part I ▶					· '	
	Enter here and on page 1, Part I, line 11, col (A)	Enter here and on page 1, Part I, line 11, col (B)	,	, ,		Enter here and on page 1, Part II, line 27
Totals, Part II (lines 1-5)			-			

Schedule K - Compensation of Officers, Directors, and Trustees (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total Enter here and on page 1 Part II line 14			

Form **990-T** (2018)

ATTACHMENT 1

|--|

HG CAPITAL	-1,992.
SENTINEL IV	1,325.
TREGARON OPP	1,724.
REGIS PRIV EQU	-6,454.
BRIDGE PARTNERS	-25,671.
SENTINEL VI	-3.

INCOME (LOSS) FROM PARTNERSHIPS

SCHEDULE D (Form 1041)

Department of the Treasury Internal Revenue Service

Name of estate or trust

Capital Gains and Losses

► Attach to Form 1041, Form 5227, or Form 990-T.

► Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9 and 10.

▶ Go to www.irs.gov/F1041 for instructions and the latest information.

Employer identification number

OMB No 1545-0092

	HE MOSES FELDMAN FAMILY FOUNDATION			20-2	086	533
	Form 5227 filers need to complete only Parts I and II.					
Par	Short-Term Capital Gains and Losses - Gen	erally Assets Hel	d One Year or Les	ss (see instruc	tions	;)
the lir This f	nstructions for how to figure the amounts to enter on nes below. form may be easier to complete if you round off cents to look to be dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss t Form(s) 8949, P line 2, column	from Part I,	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
· •	Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b.					
	Totals for all transactions reported on Form(s) 8949 with Box A checked					
	Totals for all transactions reported on Form(s) 8949 with Box B checked					
	Totals for all transactions reported on Form(s) 8949 with Box C checked				·	
4	Short-term capital gain or (loss) from Forms 4684, 62	252, 6781, and 8824			4	
5 6	Net short-term gain or (loss) from partnerships, S corn Short-term capital loss carryover. Enter the amount Carryover Worksheet	•			5 6	()
7	Net short-term capital gain or (loss). Combine line line 17, column (3) on the back				7	
	. –	arally Assats Hale	d Mana Than One	Vear (see incl	ructi	onel
Part	Long-Term Capital Gains and Losses - Gen	erally Assets Held	i wore I nan One	Teal (See IIIS	ucu	0113)
See I	nstructions for how to figure the amounts to enter on nes below.	(d) Proceeds	(e) Cost	(g) Adjustments to gain or loss t	s from	(h) Gain or (loss) Subtract column (e) from column (d) and
See in the line to whether the	nstructions for how to figure the amounts to enter on nes below. form may be easier to complete if you round off cents to dollars.	(d)	(e)	(g) Adjustments	s from art II,	(h) Gain or (loss) Subtract column (e)
See I the lin This to wh	nstructions for how to figure the amounts to enter on nes below. form may be easier to complete if you round off cents	(d) Proceeds (sales price)	(e) Cost	(g) Adjustments to gain or loss f Form(s) 8949, P	s from art II,	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with
See I the lin This i to wh	nstructions for how to figure the amounts to enter on the below. Form may be easier to complete if you round off cents to to the local dollars. Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b. Totals for all transactions reported on Form(s) 8949 with Box D checked.	(d) Proceeds (sales price)	(e) Cost	(g) Adjustments to gain or loss f Form(s) 8949, P	s from art II,	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with
See I the lin This for to wheel 8a	nstructions for how to figure the amounts to enter on the below. Form may be easier to complete if you round off cents to to to the incide dollars. Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b. Totals for all transactions reported on Form(s) 8949 with Box D checked	(d) Proceeds (sales price)	(e) Cost	(g) Adjustments to gain or loss f Form(s) 8949, P	s from art II,	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with
See II the line This 1 to when 8a	nstructions for how to figure the amounts to enter on the below. Form may be easier to complete if you round off cents to the dollars. Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b. Totals for all transactions reported on Form(s) 8949 with Box D checked	(d) Proceeds (sales price)	(e) Cost	(g) Adjustments to gain or loss f Form(s) 8949, P	s from art II,	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with
See II the line This 1 to when 8a	nstructions for how to figure the amounts to enter on the below. Form may be easier to complete if you round off cents to dollars. Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b. Totals for all transactions reported on Form(s) 8949 with Box D checked	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss i Form(s) 8949, P line 2, column	s from art II,	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with
See II the line of	nstructions for how to figure the amounts to enter on the below. Form may be easier to complete if you round off cents to to to the local dollars. Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b. Totals for all transactions reported on Form(s) 8949 with Box D checked	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss if Form(s) 8949, P line 2, column	s from art II, (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
See II the line This 1 to wheeler 8a	Instructions for how to figure the amounts to enter on the below. Form may be easier to complete if you round off cents to to dollars. Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b. Totals for all transactions reported on Form(s) 8949 with Box D checked	(d) Proceeds (sales price) 84, 6252, 6781, and	(e) Cost (or other basis)	(g) Adjustments to gain or loss if Form(s) 8949, P line 2, column	from art II, (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
See the lin This 1 to wh 8a	Instructions for how to figure the amounts to enter on the below. Form may be easier to complete if you round off cents to to dollars. Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b. Totals for all transactions reported on Form(s) 8949 with Box D checked	(d) Proceeds (sales price) 84, 6252, 6781, and other e	(e) Cost (or other basis)	(g) Adjustments to gain or loss if Form(s) 8949, P line 2, column	from art II, (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8b 11 12 13 14	Instructions for how to figure the amounts to enter on the below. Form may be easier to complete if you round off cents to to dollars. Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b. Totals for all transactions reported on Form(s) 8949 with Box D checked	(d) Proceeds (sales price) 84, 6252, 6781, and corations, and other e	(e) Cost (or other basis) 1 8824	(g) Adjustments to gain or loss if Form(s) 8949, P line 2, column Capital Loss	11 12	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)

Pa	Summary of Parts I and II . Caution: Read the instructions before completing this pa	art.	(1) Beneficiaries' (see instr.)	(2) Estate's or trust's	(3) Total
17	Net short-term gain or (loss)	17			
18	Net long-term gain or (loss):				
а	Total for year	18a		249,866.	249,866.
b	Unrecaptured section 1250 gain (see line 18 of the worksheet.).	18b			
		18c			
19	Total net gain or (loss). Combine lines 17 and 18a	19		249,866.	249,866.

Note: If line 19, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 990-T, Part I, line 4a) If lines 18a and 19, column (2), are net gains, go to Part V, and don't complete Part IV If line 19, column (3), is a net loss, complete Part IV and the Capital Loss Carryover Worksheet, as necessary

20	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.		١,	
а		20	<u> </u>	

Note: If the loss on line 19, column (3), is more than \$3,000, or if Form 1041, page 1, line 22 (or Form 990-T, line 38), 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 18a and 19 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 Schedule D Tax Worksheet in the instructions if.

- Either line 18b, col (2) or line 18c, 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 18a and 19 are gains, or qualified dividends are included in income in Part I of Form 990-T, and Form 990-T, line 38, is more than zero. Skip this part and complete the **Schedule D Tax Worksheet** in the instructions if either line 18b, col. (2) or line 18c, col. (2) is more than zero.

21	Enter taxable income from Form 1041, line 22 (or Form 990-T, line 38)	21	185,553.		
22	Enter the smaller of line 18a or 19 in column (2)				
	but not less than zero				
23	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) 23				
24	Add lines 22 and 23				
25	If the estate or trust is filing Form 4952, enter the	٦, [
	amount from line 4g; otherwise, enter -0 ▶ 25				
26	Subtract line 25 from line 24. If zero or less, enter -0	26	249,866.		
27	Subtract line 26 from line 21. If zero or less, enter -0	27			
28	Enter the smaller of the amount on line 21 or \$2,600	28	2,600.		
29	Enter the smaller of the amount on line 27 or line 28	29			
30	Subtract line 29 from line 28. If zero or less, enter -0 This amount is taxed at 0	0% .		30	2,600.
31	Enter the smaller of line 21 or line 26	31	185,553.		
32	Subtract line 30 from line 26	32	247,266.		
33	Enter the smaller of line 21 or \$12,700	33	12,700.		
34	Add lines 27 and 30	34	2,600.		
35	Subtract line 34 from line 33. If zero or less, enter -0	35	10,100.		
36	Enter the smaller of line 32 or line 35	36	10,100.		
37	Multiply line 36 by 15% (0.15)		<u>,</u>	37	1,515.
38	Enter the amount from line 31	38	185,553.		
39	Add lines 30 and 36	39	12,700.		
40	Subtract line 39 from line 38. If zero or less, enter -0	40	172,853.		
41	Multiply line 40 by 20% (0.20)	<u>.</u>	, >	41	34,571.
42	Figure the tax on the amount on line 27 Use the 2018 Tax Rate Schedule for Estates				
	and Trusts (see the Schedule G instructions in the instructions for Form 1041)	42			
43	Add lines 37, 41, and 42	43	36,086.	•	
44	Figure the tax on the amount on line 21. Use the 2018 Tax Rate Schedule for Estates				
	and Trusts (see the Schedule G instructions in the instructions for Form 1041)	44	67,041.		
45	Tax on all taxable income. Enter the smaller of line 43 or line 44 here and	on Fo	orm 1041, Schedule		
	G. line 1a (or Form 990-T, line 40)			45	36,086.