

OAR 150-316-0575

Taxable accumulation distribution (from federal Form 4970)	\$ 2,937
Plus: 1987 distribution deduction	<u>9,460</u>
Revised distribution deduction	\$12,397
Plus: Tax exempt income (from 1987 Form 41, line 2A)	<u>-0-</u>
Revised income amount used to calculate beneficiary's share of fiduciary adjustment	<u>\$12,397</u>
Percent of fiduciary adjustment allocable to beneficiary (\$12,397/15,496)	80%
Beneficiary's revised share of 1987 fiduciary adjustment (\$10,862 x .80)	\$ (8,690)
Less: Beneficiary's share of 1987 fiduciary adjustment per return	<u>(6,626)</u>
Additional fiduciary adjustment allowed to beneficiary on 1993 return	<u>\$ (2,064)</u>