

FORM 1041-SS (REV. 10/2008) INSTRUCTIONS FOR THE TAXPAYER

If you are a taxpayer or a transferee of an estate, you must file Form 1041-SS with your Form 1041-SS return for each year that you are required to file a return. You must also file Form 1041-SS with your return for each year that you are required to file a return for the estate of a decedent who was a resident of the United States for the year. You must also file Form 1041-SS with your return for each year that you are required to file a return for the estate of a decedent who was a resident of the United States for the year. You must also file Form 1041-SS with your return for each year that you are required to file a return for the estate of a decedent who was a resident of the United States for the year. You must also file Form 1041-SS with your return for each year that you are required to file a return for the estate of a decedent who was a resident of the United States for the year.

GENERAL INFORMATION: THIS FORM MUST BE FILED BY THE TAXPAYER OR TRANSFEREE OF AN ESTATE

Each year that you are required to file Form 1041-SS, you must also file Form 1041-SS with your return for each year that you are required to file a return for the estate of a decedent who was a resident of the United States for the year.

Include in your return copies of the following information: (1) copies of the decedent's will, if any, and (2) copies of the decedent's final return for the year of death, if any. You must also file Form 1041-SS with your return for each year that you are required to file a return for the estate of a decedent who was a resident of the United States for the year.

Keep a copy of this information in your records for at least 7 years after the end of the year in which you are required to file Form 1041-SS with your return for each year that you are required to file a return for the estate of a decedent who was a resident of the United States for the year.

Do not check any box on this form unless you are required to do so by the instructions for this form. Do not check any box on this form unless you are required to do so by the instructions for this form.

Send original copies of this form to the IRS, along with copies of the information listed below.



Taxpayer or transferee



Preparer