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STATE OF SOUTH CAROLINA DEPARTMENT OF REVENUE FIDUCIARY INCOME TAX RETURN

SC1041 (Rev. 7/15/20) 3084

For the calendar year 2020 or Fiscal Taxable Year beginning and ending 2020

Name of estate or trust SAM WALTON ESTATE FEIN 56-9999999

Name and title of fiduciary JUNE BUG Mailing address 1180 DUTCH FORK ROAD City BALLENTINE State AR ZIP 72616 County Code Out of SC

ATTACH COPY OF FEDERAL FORM 1041 AND ALL SCHEDULES, INCLUDING SCHEDULES K-1. Extension Requested: Yes

A. Check all that apply: Address change, Amended return, Final return, Electing small business trust, Simple trust, Complex trust, Grantor trust. B. Trusts - check if: Testamentary, Inter vivos. C. Check if: Resident estate or trust, Nonresident estate or trust. D. Was the final distribution of assets made during the year? Yes, No

E. During this taxable year, was this estate or trust notified of any federal change for any prior years? No. F. Is a federal Schedule K-1 attached for each beneficiary? No

If a nonresident estate or trust with income from both South Carolina and non South Carolina sources, complete and attach Part III, page 3 of SC1041.

Table with 22 rows for tax calculations. Columns include line number, description, and amount. Total tax is 5,730.00. Balance due is 970.00. Net refund is 00.00.

Sign Here: Signature of fiduciary or officer representing fiduciary, Date, Preparer's printed name, Preparer's signature, Date, Check if self-employed, Preparer's phone number, Firm's name, Address, City, State, PTIN or FEIN, ZIP



Name and FEIN on page 1 SAM WALTON ESTATE

56-9999999

**Part I - SOUTH CAROLINA FIDUCIARY ADJUSTMENT**

		Adjustments to amount included in federal distributable net income	
1. Additions to federal taxable income:			
a. State and local interest	1a		
b. State or local taxes measured by income deducted on the federal return	1b		
c. Federal net operating loss carryover	1c		
d. Out-of state losses	1d		
e. Other additions to income (attach schedule)	1e		
f. Total additions to federal income (add line 1a through line 1e)		1f	
2. Subtractions from federal taxable income:			
a. Interest on US obligations	2a		
b. State Income Tax refunds reported as income on federal return	2b		
c. South Carolina net operating loss carryover (attach schedule)	2c		
d. Active Trade or Business Income Deduction (I-335, line 5)	2d		
e. Other subtractions from income (attach schedule)	2e		
f. Total subtractions from federal taxable income (add line 2a through line 2e)		2f	
3. Total (subtract line 2f from line 1f)		3	
4. Fiduciary adjustment from other estates or trusts and partnership adjustment (attach schedule)		4	
5. South Carolina fiduciary adjustment (add line 3 and line 4) Addition <input type="checkbox"/> or Subtraction <input type="checkbox"/>		5	

**Part II - ALLOCATION OF SOUTH CAROLINA FIDUCIARY ADJUSTMENT**

Complete ONLY if Part I indicates a South Carolina fiduciary adjustment. It is allocated among all beneficiaries and the fiduciary in the same ratio as their relative shares of federal distributable net income. Nonresident beneficiaries see Parts III and IV for computation of income.

1. Name of each beneficiary. Check box if beneficiary is a nonresident. All beneficiaries receiving federal K-1 must be listed. Use attachment if more than eight beneficiaries.	Shares of Federal Distributable Net Income		4. Shares of South Carolina Fiduciary Adjustment Addition or Subtraction <input type="checkbox"/> <input type="checkbox"/>
	2. Amount	3. Percent	
	Social Security Number		
a.			%
b.			%
c.			%
d.			%
e.			%
f.			%
g.			%
h.			%
i. Fiduciary			%
Totals			100%

**COLUMN 2:** Total federal distributable net income must be equal to the federal 1041, Schedule B, line 7.

**COLUMN 3:** Indicate percentages with two numbers, such as 32%, 3.2% and .32%.

**COLUMN 4:** Enter South Carolina fiduciary adjustment from Part I, line 5 as the total of Column 4. Multiply each percentage in Column 3 times the total in Column 4. Indicate at the top of Column 4 whether the adjustments are additions or subtractions. If the adjustment is a subtraction, it may not offset more than the amount reportable from the fiduciary for federal tax purposes (except in the final or termination year).

**COLUMNS 2, 3, AND 4:** Attach a detailed explanation of the allocation method used if there is no federal distributable net income or if the percentages do not agree with the relative shares indicated on the federal 1041, Schedules B and Schedule K-1.

**COLUMN 4:** The amount after each name is reported as a modification, either an addition to or subtraction from federal taxable income. Each resident beneficiary should add the explanation: **Fiduciary adjustment - (name of estate or trust)**. A copy of this schedule (or its information) must be provided to each resident beneficiary. The fiduciary's share of the adjustment is entered on page 1, line 4.

**TAX WITHHELD FOR NONRESIDENT BENEFICIARIES** (Rev. 6/15/20)

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The SC41 may be submitted with the SC1041 or separately. If mailing separately, mail to **SCDOR, Taxable Fiduciary, PO Box 125, Columbia, SC 29214-0038.**

Complete three copies and distribute them to:

- the beneficiary from whom the tax is withheld so that the beneficiary may attach it to their South Carolina Income Tax return
- the beneficiary for their records
- the fiduciary for their records

The amount of tax withheld by the fiduciary should be claimed as South Carolina Income Tax withheld on the South Carolina Income Tax return.

**Note: Any Estimated Income Tax payments assigned to beneficiaries must be reported to them on SC41, along with instructions to enter this amount as tax withheld on their South Carolina Income Tax return. SC41 must be attached to the beneficiary's return to claim this payment.**

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STATE OF SOUTH CAROLINA - INCOME TAX

**SC41 FIDUCIARY REPORT OF NONRESIDENT BENEFICIARY TAX WITHHELD 20 20**  
 1022 Estate's or Trust's tax year end \_\_\_\_\_

Nonresident beneficiary's name SSN 400-00-5101  EMILY WATSON  Street address County 38387 WEST MAIN ST.  City State ZIP MANHATTEN NY 10002	Name of estate or trust FEIN 56-9999999  SAM WALTON ESTATE  Nonresident beneficiary's share of distributable income from South Carolina sources Ordinary income ..... \$ 20,236.00 Long-term capital gain ..... \$ .00 Short-term capital gain ..... \$ .00 Amount of tax withheld ..... \$ 1,433.00
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Nonresident beneficiary's name		SSN	Name of estate or trust		FEIN
JACOB WATSON		400-00-5102	SAM WALTON ESTATE		56-9999999
Street address		County	Nonresident beneficiary's share of distributable income from South Carolina sources		
1222 MAIN			Ordinary income .....	\$	20,236.00
City	State	ZIP	Long-term capital gain .....	\$	.00
MAI	CO	52121	Short-term capital gain .....	\$	.00
			Amount of tax withheld .....	\$	1,433.00

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1022 Estate's or Trust's tax year end \_\_\_\_\_

Nonresident beneficiary's name	SSN	Name of estate or trust	FEIN
MAGGIE WALTON	400-00-5103	SAM WALTON ESTATE	56-9999999
Street address	County	Nonresident beneficiary's share of distributable income from South Carolina sources	
9901 LOVEJOY		Ordinary income .....	\$ 20,236.00
City	State ZIP	Long-term capital gain .....	\$ .00
BYRON	MI 48418	Short-term capital gain .....	\$ .00
		Amount of tax withheld .....	\$ 1,432.00

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STATE OF SOUTH CAROLINA - INCOME TAX

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Nonresident beneficiary's name	SSN	Name of estate or trust	FEIN
	400-00-5104		56-9999999
IKE WALTON		SAM WALTON ESTATE	
Street address	County	Nonresident beneficiary's share of distributable income from South Carolina sources	
3242 DEXTER AVE		Ordinary income .....	\$ 20,236.00
City	State ZIP	Long-term capital gain .....	\$ .00
DEXTER	MI 47108	Short-term capital gain .....	\$ .00
		Amount of tax withheld .....	\$ 1,432.00

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	400-00-5104		56-9999999
IKE WALTON		SAM WALTON ESTATE	
Street address	County	Nonresident beneficiary's share of distributable income from South Carolina sources	
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	400-00-5104		56-9999999
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City	State ZIP	Long-term capital gain .....	\$ .00
DEXTER	MI 47108	Short-term capital gain .....	\$ .00
		Amount of tax withheld .....	\$ 1,432.00

GRANTOR 1

South Carolina Grantor / Agency Report

Form SC1041

2020

For calendar year 2020, or tax year beginning , and ending

Name of trust

Amended

SAM WALTON ESTATE

Final

Grantor's identifying number ▶ 400-00-5101

Trust's EIN ▶ 56-9999999

Grantor's name, address, and ZIP code

Fiduciary's name, address, and ZIP code

EMILY WATSON  
38387 WEST MAIN ST.  
MANHATTEN NY 10002

SAM WALTON ESTATE  
1180 DUTCH FORK ROAD  
BALLENTINE AR 72616

Enter the following items on the South Carolina income tax return of the above named individual.

**Additions:**

Other states' obligations:	
Interest / dividends .....	_____
Expenses .....	_____
Income taxes deducted on federal Form 1041 .....	1,190
Federal net operating loss carryover .....	_____
Out of state losses .....	_____
Federal estate tax .....	_____
Bonus depreciation adjustment .....	_____
Other additions .....	1,324

**Subtractions:**

U.S. obligations:	
Income .....	_____
Expenses .....	_____
State income tax refunds .....	_____
Out of state income .....	_____
South Carolina net operating loss carryover .....	_____
South Carolina estate tax .....	_____
Bonus depreciation adjustment .....	_____
Other subtractions .....	1,103

**Source Income:**

Interest .....	_____
Dividends .....	_____
Business .....	20,236
Short-term capital gain .....	_____
Long-term capital gain .....	_____
Rents / royalties / partnerships / estates .....	_____
Farm .....	_____
Ordinary gains .....	_____
Other .....	_____
Expenses .....	_____
Nonresident withholding .....	1,433

**Credits:**

**Additional Information:**

South Carolina Grantor / Agency Report

Form **SC1041**

**2020**

For calendar year 2020, or tax year beginning , and ending

Name of trust

Amended

SAM WALTON ESTATE

Final

Grantor's identifying number ▶ 400-00-5102

Trust's EIN ▶ 56-9999999

Grantor's name, address, and ZIP code

Fiduciary's name, address, and ZIP code

JACOB WATSON  
1222 MAIN  
MAI

CO 52121

SAM WALTON ESTATE  
1180 DUTCH FORK ROAD  
BALLENTINE AR 72616

Enter the following items on the South Carolina income tax return of the above named individual.

**Additions:**

Other states' obligations:	
Interest / dividends	_____
Expenses	_____
Income taxes deducted on federal Form 1041	1,190
Federal net operating loss carryover	_____
Out of state losses	_____
Federal estate tax	_____
Bonus depreciation adjustment	_____
Other additions	1,324

**Subtractions:**

U.S. obligations:	
Income	_____
Expenses	_____
State income tax refunds	_____
Out of state income	_____
South Carolina net operating loss carryover	_____
South Carolina estate tax	_____
Bonus depreciation adjustment	_____
Other subtractions	1,103

**Source Income:**

Interest	_____
Dividends	_____
Business	20,236
Short-term capital gain	_____
Long-term capital gain	_____
Rents / royalties / partnerships / estates	_____
Farm	_____
Ordinary gains	_____
Other	_____
Expenses	_____
Nonresident withholding	1,433

**Credits:**

**Additional Information:**



South Carolina Grantor / Agency Report

Form SC1041

2020

For calendar year 2020, or tax year beginning , and ending

Name of trust

Amended

SAM WALTON ESTATE

Final

Grantor's identifying number ▶ 400-00-5103

Trust's EIN ▶ 56-9999999

Grantor's name, address, and ZIP code

Fiduciary's name, address, and ZIP code

MAGGIE WALTON  
9901 LOVEJOY  
BYRON MI 48418

SAM WALTON ESTATE  
1180 DUTCH FORK ROAD  
BALLENTINE AR 72616

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Expenses \_\_\_\_\_

Income taxes deducted on federal Form 1041 1,190

Federal net operating loss carryover \_\_\_\_\_

Out of state losses \_\_\_\_\_

Federal estate tax \_\_\_\_\_

Bonus depreciation adjustment \_\_\_\_\_

Other additions 1,324

**Subtractions:**

U.S. obligations:

Income \_\_\_\_\_

Expenses \_\_\_\_\_

State income tax refunds \_\_\_\_\_

Out of state income \_\_\_\_\_

South Carolina net operating loss carryover \_\_\_\_\_

South Carolina estate tax \_\_\_\_\_

Bonus depreciation adjustment \_\_\_\_\_

Other subtractions 1,102

**Source Income:**

Interest \_\_\_\_\_

Dividends \_\_\_\_\_

Business 20,236

Short-term capital gain \_\_\_\_\_

Long-term capital gain \_\_\_\_\_

Rents / royalties / partnerships / estates \_\_\_\_\_

Farm \_\_\_\_\_

Ordinary gains \_\_\_\_\_

Other \_\_\_\_\_

Expenses \_\_\_\_\_

Nonresident withholding 1,432

**Credits:**

**Additional Information:**

South Carolina Grantor / Agency Report

Form **SC1041**

**2020**

For calendar year 2020, or tax year beginning , and ending

Name of trust

Amended

SAM WALTON ESTATE

Final

Grantor's identifying number ▶ 400-00-5104

Trust's EIN ▶ 56-9999999

Grantor's name, address, and ZIP code

Fiduciary's name, address, and ZIP code

IKE WALTON  
3242 DEXTER AVE  
DEXTER MI 47108

SAM WALTON ESTATE  
1180 DUTCH FORK ROAD  
BALLENTINE AR 72616

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Interest / dividends \_\_\_\_\_

Expenses \_\_\_\_\_

Income taxes deducted on federal Form 1041 1,190

Federal net operating loss carryover \_\_\_\_\_

Out of state losses \_\_\_\_\_

Federal estate tax \_\_\_\_\_

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Other additions 1,324

Interest \_\_\_\_\_

Dividends \_\_\_\_\_

Business 20,236

Short-term capital gain \_\_\_\_\_

Long-term capital gain \_\_\_\_\_

Rents / royalties / partnerships / estates \_\_\_\_\_

Farm \_\_\_\_\_

Ordinary gains \_\_\_\_\_

Other \_\_\_\_\_

Expenses \_\_\_\_\_

Nonresident withholding 1,432

**Subtractions:**

U.S. obligations:

Income \_\_\_\_\_

Expenses \_\_\_\_\_

State income tax refunds \_\_\_\_\_

Out of state income \_\_\_\_\_

South Carolina net operating loss carryover \_\_\_\_\_

South Carolina estate tax \_\_\_\_\_

Bonus depreciation adjustment \_\_\_\_\_

Other subtractions 1,103

**Credits:**

**Additional Information:**