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gross income of the trust. For this purpose, the gross income of the trust includes gross income from U.S. sources which is exempt from taxation under section 894.

(b) The amount of tax withheld under section 1441 by the United States on income from sources within the United States.

(c) The amount of the tax paid to each foreign country by the trust.

(d) The expenses of the trust attributable to each type of income disclosed in paragraph (b) of this section, and the general expenses of the trust.

(e) The distributions, if any, made by the trust to the beneficiaries (including those who are not U.S. persons). These distributions should be separated into amounts of income required to be distributed currently within the meaning of section 661(a)(1), and any other amounts properly paid, credited, or required to be distributed within the meaning of section 661(a)(2).

(f) Any other information which is necessary for the computation of tax on the accumulation distribution as provided in section 669(a).

(g) If the foreign trust created by a U.S. person is less than the entire foreign trust, the information listed in paragraphs (a) through (f) of this section shall also be furnished with respect to that portion of the entire foreign trust which is not a foreign trust created by a U.S. person.


§ 1.664–4A Valuation of charitable remainder interests for which the valuation date is before May 1, 2009

(a) Valuation of charitable remainder interests for which the valuation date is before January 1, 1952.

There was no provision for the qualification of a charitable remainder unitrust under section 664 until 1969. See §20.2031–7A(a) of this chapter (Estate Tax Regulations) for the determination of the present value of a charitable interest for which the valuation date is before January 1, 1962.

(b) Valuation of charitable remainder interests for which the valuation date is after December 31, 1951, and before January 1, 1971.

No charitable deduction is allowable for a transfer to a unitrust for which the valuation date is after the effective dates of the Tax Reform Act of 1969 unless the unitrust meets the requirements of section 664. See §20.2031–7A(b) of this chapter (Estate Tax Regulations) for the determination of the present value of a charitable remainder interest for which the valuation date is after December 31, 1951, and before January 1, 1971.

(c) Valuation of charitable remainder unitrusts having certain payout sequences for transfers for which the valuation date