Form 3520-A — preparation workpapers

Sample Family Trust | Tax year 2025 | Version 1

Preparation record — retain with your files; do not mail

Reviewer: Jordan Sample, CPA
Rules: form3520a-2026.10.31.1
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Source: https://www.irs.gov/instructions/i3520a
Filer: Substitute Form 3520-A filed by a U.S. owner
Tax year: 01/01/2025 to 12/31/2025
Due date (trust filing, before extension): 03/15/2026
Boxes checked: none

Part I — trust, agent and trustee

Sample Family Trust; EIN 00-0000101; created 05/01/2014
10 Example Esplanade, St. Helier, JE2 3QA, Jersey
U.S. agent: No
Trustee: Example Trust Company (Jersey) Limited

Part II — income statement (USD)

Line	Description	Amount
1	Interest	12,000.00
2	Dividends	8,000.00
3	Gross rents and royalties	0.00
4	Income (loss) from partnerships and fiduciaries	0.00
5a	Net short-term capital gain (loss)	0.00
5b	Net long-term capital gain (loss)	(3,000.00)
6	Ordinary gains (losses)	0.00
7	Other income	0.00
8	Total income	17,000.00
9	Interest expense	0.00
10a	Foreign taxes	500.00
10b	State and local taxes	0.00
11	Amortization and depreciation (depletion)	0.00

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Sample return from Agena Software. All names and numbers are fictional.

Line	Description	Amount
12	Trustee and advisor fees	4,500.00
13	Charitable contributions	0.00
14	Other expenses	0.00
15	Total expenses	5,000.00
16	Net income (loss)	12,000.00
17a	Distributions to all persons	20,000.00

Part III — balance sheet (USD, fair market value)

Line	Description	Beginning	End
1	Cash	100,000.00	120,000.00
2	Accounts receivable	0.00	0.00
3	Mortgages and notes receivable	0.00	0.00
4	Inventories	0.00	0.00
5	Government obligations	0.00	0.00
6	Other marketable securities	700,000.00	730,000.00
7	Other nonmarketable securities	0.00	0.00
8a	Depreciable (depletable) assets	0.00	0.00
8b	Less: accumulated depreciation (depletion)	0.00	0.00
8net	Depreciable assets, net	0.00	0.00
9	Real property	0.00	0.00
10	Other assets	0.00	0.00
11	Total assets	800,000.00	850,000.00
12	Accounts payable	0.00	0.00
13	Contributions, gifts, grants, etc., payable	0.00	0.00
14	Mortgages and notes payable	0.00	0.00
15	Other liabilities	0.00	0.00
16	Total liabilities	0.00	0.00
17	Contributions to trust corpus	750,000.00	750,000.00
18	Accumulated trust income	50,000.00	100,000.00
19	Other net worth	0.00	0.00
20	Total net worth	800,000.00	850,000.00
21	Total liabilities and net worth	800,000.00	850,000.00

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Owner Statement — Priya Sample

TIN 000-00-0001; Code section 679; gross value (line 9) $850,000.00
Income basis: 100% of Part II
line 1a 12,000.00; line 1b 0.00; line 2a 8,000.00; line 2b 5,000.00; line 3 0.00; line 4 0.00; line 5 (3,000.00); line 6 0.00; line 7 0.00; line 9 0.00; line 10a 500.00; line 10b 0.00; line 11 0.00; line 12 4,500.00; line 13 0.00; line 14 0.00; line 8 17,000.00; line 15 5,000.00
Distributions to this owner (line 10 total): $20,000.00

Review issues

No blocking validation issues.

Review reminders

No U.S. agent: the IRS may redetermine the amounts a U.S. owner must take into account (section 6048(b)(2)). The trust documents on lines 2a–2e must be attached.
Line 2c is No: the instructions require a copy of all trust documents when there is no U.S. agent. Answer No only if no such document exists.
Line 2d is No: the instructions require a copy of all trust documents when there is no U.S. agent. Answer No only if no such document exists.
Substitute Form 3520-A: attach it to the U.S. owner's Form 3520, due on the Form 3520 due date, and answer the Form 3520 question about whether the trust filed Form 3520-A "No." The owner signs it.

Preparer notes

None

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