

U. S. FIDUCIARY INCOME TAX RETURN

1952

(FOR ESTATES AND TRUSTS)

For Calendar Year 1952

Do not write in these spaces

Serial
No.

or taxable year beginning _____, 1952, and ending _____, 1952

(PRINT NAMES AND ADDRESS PLAINLY BELOW)

Name of
Estate or Trust _____
 CHECK (✓) WHETHER ESTATE , OR TRUST

Name and
Address of
Fiduciary { _____

(Cashier's Stamp)

Item and
Instruction No.

INCOME

1. Dividends.....	\$		
2. Interest on bank deposits, notes, corporation bonds, etc. (except interest to be reported in item 3).....			
3. Interest on tax-free covenant bonds upon which a Federal income tax was paid at source.....			
4. Interest on Government obligations, etc., unless wholly exempt from tax.....			
5. Income from partnerships, and other fiduciaries (from Schedule A).....			
6. Rents and royalties (from Schedule B).....			
7. (a) Net gain (or loss) from sale or exchange of capital assets (from Schedule C).....			
(b) Net gain (or loss) from sale or exchange of property other than capital assets (from Schedule D).....			
8. Profit (or loss) from trade or business. (Attach statement).....			
9. Other income. (State nature of income).....			
10. Total income in items 1 to 9.....	\$		

DEDUCTIONS

11. Interest. (Explain in Schedule F).....	\$		
12. Taxes. (Explain in Schedule F).....			
13. Other deductions authorized by law. (Explain in Schedule F).....			
14. Total deductions in items 11 to 13.....			
15. Balance (item 10 less item 14).....	\$		
16. Less: Amount distributable to beneficiaries (total of columns 3 and 4, Schedule G).....			
17. Net income taxable to fiduciary (item 15 less item 16).....	\$		

COMPUTATION OF TAX

18. Net income (item 17, above).....	\$		
19. Less: Exemption (\$600 for an estate; \$100 for a trust).....			
20. Balance (item 18 less item 19).....	\$		
21. Tax on amount in item 20. See Tax Rate Schedule in Instruction 21. (If item 18 includes partially tax-exempt interest, see Instruction 21).....	\$		
22. If alternative tax computation is made, enter tax from line 23, Schedule C.....	\$		
23. Less: Fiduciary's share of income tax paid to a foreign country or U. S. possession. (Attach Form 1116).....	\$		
24. Fiduciary's share of income tax paid at source on tax-free covenant bond interest.....	\$		
25. Total of items 23 and 24.....	\$		
26. Balance of tax (subtract item 25 from item 21 or item 22, whichever is applicable).....	\$		

Name and address of partnership, joint venture, etc.	\$	
Name and address of fiduciary		
Total. Enter here and as item 5, page 1.	\$	

Schedule B.—INCOME FROM RENTS AND ROYALTIES. (See instruction 6)

1. Kind of property	2. Amount of rent or royalty	3. Depreciation or depletion (explain in Schedule E)	4. Repairs (explain in Schedule F)	5. Other expenses (itemize in Schedule F)
	\$	\$	\$	\$
1. Totals	\$	\$	\$	\$
2. Net profit (or loss) (column 2 less sum of columns 3, 4, and 5). Enter here and as item 6, page 1. \$				

Schedule C.—GAINS AND LOSSES FROM SALES OR EXCHANGES OF CAPITAL ASSETS. (See Instruction 7)

1. Kind of property (If necessary, attach statement of descriptive details not shown below)	2. Date acquired Mo. Day Year	3. Date sold Mo. Day Year	4. Gross sales price (contract price)	5. Depreciation allowed (or allowable) since acquisition or March 1, 1913 (explain in Schedule E)	6. Cost or other basis and cost of subsequent improvements. (If not purchased, attach explanation)	7. Expense of sale	8. Gain or loss (column 4 plus column 5 less the sum of columns 6 and 7)
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SHORT-TERM CAPITAL GAINS AND LOSSES—ASSETS HELD NOT MORE THAN 6 MONTHS

1.	\$	\$	\$	\$	\$	\$
2. Share of net short-term gain or loss from partnerships and common trust funds						
3. Unused capital loss carry-over from 5 preceding years (attach statement)						
4. Sum of short-term gains or losses or difference between short-term gains and losses shown above ...	\$					

LONG-TERM CAPITAL GAINS AND LOSSES—ASSETS HELD FOR MORE THAN 6 MONTHS

5.	\$	\$	\$	\$	\$	\$
6. Full amount of share of net long-term gain or loss from partnerships and common trust funds ...						
7. Sum of long-term gains or losses or difference between long-term gains and losses shown above ...	\$					

	Gain or loss to be taken into account	
	(a) Gain	(b) Loss
8. Net short-term gain or loss from line 4	\$	\$
9. Net long-term gain or loss from line 7	\$	\$
Use lines 10 through 13 only if gains exceed losses in lines 8 and 9.		
10. Short-term gain (line 8, col. a) reduced by any long-term loss (line 9, col. b) ..	\$	X X X X X X X X
11. Long-term gain (line 9, col. a) reduced by any short-term loss (line 8, col. b) ..	\$	X X X X X X X X
12. 50 percent of line 11	\$	X X X X X X X X
13. Enter here and as item 7 (a), page 1, the sum of lines 10 and 12.	\$	X X X X X X X X
Use lines 14 and 15 only if losses exceed gains in lines 8 and 9.		
14. Excess of losses over gains on lines 8 and 9	X X X X X X X X	X X \$
15. Enter here and as item 7 (a), page 1, the smallest of the following: (a) the amount on line 14; (b) net income computed without regard to capital gains and losses; or (c) \$1,000	X X X X X X X X	X X \$

COMPUTATION OF ALTERNATIVE TAX

Use only if you had a net long-term capital gain or an excess of net long-term capital gain over net short-term capital loss, and item 20, page 1, exceeds \$14,000

16. Income from item 20, page 1	\$
17. Amount from line 12, col. a, above	\$
18. Balance (line 16 less line 17)	\$
19. Tax on amount on line 18. (See Tax Rate Schedule in Instruction 21)	\$
20. 52 percent of amount on line 17, above	\$
21. Alternative tax (line 19 plus line 20)	\$
22. Tax from item 21, page 1	\$
23. Tax liability (line 21 or line 22, whichever is smaller). Enter here and also as item 22, page 1 ...	\$

Schedule G.—BENEFICIARIES' SHARES OF INCOME AND CREDITS. (Include as beneficiaries persons to whom amounts were paid or set aside for religious, charitable, etc., purposes.) (See Instructions 4 and 16)

1. Name and address of each beneficiary (Designate charitable organization, or nonresident aliens, if any)	2. If return is for a trust, state relationship of grantor to each individual beneficiary	3. Taxable income less any partially tax-exempt interest included in item 4, page 1	4. Partially tax-exempt interest included in item 4, page 1	5. Federal income tax paid at source (2% of item 3, page 1, less item 24, page 1)	6. Income and profits taxes paid to a foreign country or United States possession
(a)		\$	\$	\$	\$
.....					
(b)					
.....					
(c)					
.....					
(d)					
.....					
(e)					
.....					
(f)					
.....					
(g)					
.....					
(h)					
.....					
(i)					
.....					
Totals	x x x x x x x x	\$	\$	\$	\$

QUESTIONS

- | | |
|---|--|
| <p>1. Was an income tax return filed for the preceding year? If so, to which director's (formerly collector's) office was it sent?</p> <p>2. Date estate or trust was created</p> <p>3. If copy of will or trust instrument and statement required under General Instruction I have been previously furnished, state when and where filed</p> <p>4. Check whether this return was prepared on the cash <input type="checkbox"/> or accrual <input type="checkbox"/> basis.</p> <p>5. Did the estate or trust at any time during the taxable year own directly or indirectly any stock of a foreign corpora-</p> | <p>tion or of a personal holding company as defined in section 501 of the Internal Revenue Code? (Answer "Yes" or "No") If answer is "Yes," attach list showing name and address of each such corporation and amount of stockholdings.</p> <p>6. If return is for a trust, state name and address of grantor</p> <p>7. If return is for an estate, has a United States Estate Tax Return been filed? (Answer "Yes" or "No") If answer is "No," will such a return be filed? "Yes" <input type="checkbox"/> "No" <input type="checkbox"/> "Uncertain" <input type="checkbox"/> (Check which.)</p> |
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DECLARATION (See Instruction F)

I declare under the penalties of perjury that this return (including any accompanying schedules and statements) has been examined by me, and to the best of my knowledge and belief, is a true, correct, and complete return.

..... (Signature of person (other than taxpayer or agent) preparing return) (Date) (Signature of fiduciary or officer representing fiduciary) (Date)
..... (Name of firm or employer, if any) (Address of fiduciary or officer)		