

U. S. Treasury Department Internal Revenue Service

or other taxable year beginning....., 1958 and ending....., 195..

Do not write in space below

PLEASE TYPE OR PRINT PLAINLY

Name of Estate or Trust. Check Whether Estate [ ], Simple Trust [ ], Complex Trust [ ]

Name, Address, and Title of Fiduciary

Simple trusts are not required to fill in the schedules on page 4. They need complete only the lines and schedules on pages 1, 2, and 3 that apply to them. See page 2 of instructions.

Main tax form grid with sections: INCOME (lines 1-9), DEDUCTIONS (lines 11-24), COMPUTATION OF TAX (lines 25-34). Includes instructions for each line item.

SIGNATURE AND VERIFICATION (See General Instruction E)

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.

I declare under the penalties of perjury that I prepared this return for the fiduciary named herein and that this return (including any accompanying schedules and statements) is, to the best of my knowledge and belief, a true, correct, and complete return based on all the information relating to the matters required to be reported in this return of which I have any knowledge.

(Individual or firm signature)

(Address)

(Date)

Schedule A.—EXPLANATION OF DEDUCTIONS CLAIMED ON LINES 11, 12, and 15, PAGE 1 (See Instruction 33)

Table with 6 columns: Line No., Explanation, Amount, Line No., Explanation, Amount. Multiple rows for data entry.

Schedule B.—EXPLANATION OF DEDUCTION FOR DEPRECIATION (See Instruction 34)

Table with 7 columns: 1. Kind of property, 2. Date acquired, 3. Cost or other basis, 4. Depreciation allowed, 5. Method of computing depreciation, 6. Rate or life, 7. Depreciation for this year.

Schedule C.—BENEFICIARIES' SHARES OF INCOME AND CREDITS (Estates and complex trusts, see Instruction 35)

Table with 2 columns: 1. Name of each beneficiary, 2. Address. Rows (a) through (d).

Continuation of Schedule C

Table with 5 columns: 3. Amount of income required to be distributed currently, 4. Other amounts paid, credited, or otherwise required to be distributed, 5. Domestic dividends qualifying for credit, 6. Partially tax-exempt interest, 7. Income taxable to beneficiaries.

Continuation of Schedule C

Table with 6 columns: 8. Net short-term capital gain, 9. Net long-term capital gain, 10. Tax-exempt income, and foreign income of a foreign trust, 11. Federal income tax paid at source, 12. Income and profits taxes paid to a foreign country or United States possession, 13. Depreciation and depletion.

ADDITIONAL INFORMATION REQUIRED

- 1. Was an income tax return (Form 1041) filed for the preceding year?
2. Date trust was created or, if an estate, date of decedent's death
3. If copy of will or trust instrument and statement required under General Instruction "H" have been previously furnished, do not file again but enter date and place where filed.
4. If you had tax exempt income, have you deducted only that portion of expenses allocable to taxable income?
5. If return is for a trust, enter name and address of grantor:
6. If return is for an estate, has a United States Estate Tax Return been filed?

Simple trusts not having entries on this page may tear off pages 3 and 4 and file only pages 1 and 2

Schedule D.—GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY (See Instruction 36)

(I) PROPERTY OTHER THAN CAPITAL ASSETS

Table with 8 columns: a. Kind of property, b. Date acquired, c. Date sold, d. Gross sales price, e. Depreciation allowed, f. Cost or other basis, g. Expense of sale, h. Gain or loss. Includes line 1 and line 2 (Net gain or loss).

(II) CAPITAL ASSETS

Short-Term Capital Gains and Losses—Assets Held Not More Than 6 Months

Table for Short-Term Capital Gains and Losses. Includes line 3 and line 6 (Net short-term gain or loss).

Long-Term Capital Gains and Losses—Assets Held More Than 6 Months

Table for Long-Term Capital Gains and Losses. Includes line 7 and line 9 (Net long-term gain or loss).

CAPITAL GAINS AND LOSSES

Summary table for Capital Gains and Losses with columns: 1. Beneficiaries, 2. Fiduciary, 3. Total. Includes lines 10, 11, and 12.

Enter on line 8 (b), page 1, the net gain shown on line 12, column 3, above. If net loss on line 12, column 3, above, enter as loss on line 8 (b), page 1, whichever of the following is the smallest amount: (i) the amount of the loss, (ii) taxable income computed without regard to capital gains and losses and the deduction for personal exemption, or (iii) \$1,000.

COMPUTATION OF FIDUCIARY'S CAPITAL GAINS DEDUCTION

Table for Computation of Fiduciary's Capital Gains Deduction. Includes lines 13 (a) through (e).

COMPUTATION OF ALTERNATIVE TAX

If fiduciary had a net long-term capital gain or an excess of net long-term capital gain over net short-term capital loss shown in column 2, line 12, above, and line 24, page 1, exceeds \$18,000, he may find it to his advantage to make the alternative tax computation.

Table for Computation of Alternative Tax. Includes lines 14 through 19.

Schedule E.—FIDUCIARY'S SHARE OF DIVIDEND CREDIT (See Instruction 37)

Table for Fiduciary's Share of Dividend Credit. Includes lines 1 through 7.

**Schedule F.—COMPUTATION OF CHARITABLE DEDUCTION (See Instruction 38)**  
(Submit statement giving name and address of charitable organization)

<p>1. Amounts paid or permanently set aside for charitable purposes from current year's income.....</p>	
<p>2. Tax-exempt interest and foreign income of a foreign trust allocable to charitable distribution. (Complete lines 3 and 4 below only if gain on line 11, column 2, Schedule D, exceeds loss on line 10, column 2, Schedule D)</p>	
<p>3. (a) Long-term capital gain included on line 1..... (Do not complete lines (b) and (c) if such amounts are greater than line (a))</p>	
<p>(b) Enter gain on line 11, column 2, Schedule D, minus loss on line 10, column 2, Schedule D.....</p>	
<p>(c) Enter gain on line 11, column 3, Schedule D, minus loss on line 10, column 3, Schedule D.....</p>	
<p>4. Enter 50% of line 3 (a), line 3 (b), or line 3 (c), whichever is smallest.....</p>	
<p>5. Enter sum of line 2 and line 4.....</p>	
<p>6. Balance (line 1 minus line 5).....</p>	
<p>7. Enter short-term capital gains and 50% of the long-term capital gains of the current taxable year allocable to corpus, paid or permanently set aside for charitable purposes.....</p>	
<p>8. Amounts paid or permanently set aside for charitable purposes other than from income of the current year.....</p>	
<p>9. Total (line 6 plus lines 7 and 8). Enter here and on line 14, page 1.....</p>	

**Schedule G.—COMPUTATION OF DISTRIBUTABLE NET INCOME (See Instruction 39)**

<p>1. Enter amount from line 17, page 1.....</p>	
<p>2. Add: (a) Tax-exempt interest (as adjusted).....</p>	
<p>(b) Foreign income of a foreign trust (as adjusted).....</p>	
<p>(c) Net gain shown on line 12, column 1, Schedule D. If net loss, enter zero.....</p>	
<p>(d) Lines 4 and 7, Schedule F.....</p>	
<p>(e) Short-term capital gain included on line 1, Schedule F.....</p>	
<p>(f) If amount on line 8 (b), page 1, is a loss, enter amount here.....</p>	
<p>3. Total (line 1 through line 2 (f)).....</p>	
<p>4. If amount on line 8 (b), page 1, is a gain, enter amount here.....</p>	
<p>5. Distributable net income (line 3 minus line 4).....</p>	

**Schedule H.—COMPUTATION OF DISTRIBUTIONS DEDUCTION (See Instruction 40)**

<p>1. Total of columns 3 and 4 of Schedule C.....</p>	
<p>2. Enter the total of column 10, Schedule C.....</p>	
<p>3. Balance (line 1 minus line 2).....</p>	
<p>4. Enter distributable net income (line 5, Schedule G).....</p>	
<p>5. Enter the total of lines 2 (a) and 2 (b) of Schedule G.....</p>	
<p>6. Balance (line 4 minus line 5).....</p>	
<p>7. Distributions deduction. (Enter here and on line 18, page 1, the lesser of line 3 or line 6 above).....</p>	

**During the taxable year did you make an accumulation distribution as defined in Sec. 665(b)? See General Instruction O.**

Yes  No. If "Yes," attach Schedule J (Form 1041).