U. S. FIDUCIARY INCOME TAX RETURN
(FOR ESTATES AND TRUSTS)
FOR CALENDAR YEAR
1959

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.

INCOME

1. Dividends (Enter full amount before exclusion)

2. Interest on bank deposits, notes, corporation bonds, etc.

3. Interest on tax-free covenant bonds upon which a Federal income tax was paid at source

4. Interest on Government obligations, etc.

5. Income from partnerships and other fiduciaries (See Instruction 9)

   Name and address

6. Gross rents and royalties

7. Gross profit (or loss) from trade or business

8. (a) Net gain (or loss) from sale or exchange of capital assets (from line 10, Schedule D)

   (b) Net gain (or loss) from sale or exchange of property other than capital assets (from line 19, Schedule D)

9. Other income (State nature of income)

10. Total income (lines 1 to 9, inclusive)

DEDUCTIONS

11. Interest (Explain in Schedule A)

12. Taxes (Explain in Schedule A)

13. Fiduciary's portion of depreciation (Schedule B) and depletion. Explain depletion

14. Charitable deduction (line 9, Schedule E)

15. Other deductions authorized by law (Explain in Schedule A)

16. Total (lines 11 to 15, inclusive)

17. Line 10 minus line 16. (Complex trusts and estates enter this amount on line 1 in Schedule G, also)

18. Deduction for distributions to beneficiaries

19. Adjustment of dividend exclusion (not to exceed $50) (See Instruction 19)

20. Federal estate tax attributable to income in respect of a decedent (Fiduciary's share)

21. Long-term capital gain deduction. Enter 50% of line 11 (e), Schedule D

22. Exemption (Trusts see instructions; $500 for an estate)

23. Total (lines 18 to 22, inclusive)

24. Taxable income of fiduciary (line 17 minus line 23)

COMPUTATION OF TAX

25. Tax on amount on line 24 (See Tax Rate Schedule in Instruction 25)

26. If alternative tax is applicable, enter the tax from line 17, Schedule D

27. Fiduciary's share of foreign tax credit (Attach Form 1116)

28. Fiduciary's share of credit for tax paid at source on tax-free covenant bond interest

29. Fiduciary's share of dividends received credit (line 7, Schedule E)

30. Fiduciary's share of credit for partially tax-exempt interest

31. Credit for tax deemed paid on undistributed capital gains of regulated investment companies

32. Tax previously paid, or withheld (See Instruction 32 and attach explanation)

33. Total of lines 27 to 32, inclusive

34. Balance of tax or overpayment (subtract line 33 from line 25 or line 26, whichever is applicable)

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. If the return is prepared by a person other than the fiduciary, his declaration is based on all the information relating to the matters required to be reported in the return of which he has knowledge.

(Signature of fiduciary or officer representing fiduciary) ____________________________
(Date) ____________________________

(Signature of preparer other than fiduciary) ____________________________
(Date) ____________________________

1041

U.S. Treasury Department
Internal Revenue Service
### Schedule A.—EXPLANATION OF DEDUCTIONS CLAIMED ON LINES 11, 12, AND 15, PAGE 1 (See Instruction 33)

<table>
<thead>
<tr>
<th>Line No.</th>
<th>Explanation</th>
<th>Amount</th>
<th>Line No.</th>
<th>Explanation</th>
<th>Amount</th>
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### Schedule B.—EXPLANATION OF DEDUCTION FOR DEPRECIATION (See Instruction 34)

1. Kind of property (if buildings, state material of which constructed). Exclude land and other nondepreciable property.

   1. 
   
   2. Date acquired
   
   3. Cost or other basis
   
   4. Depreciation allowed (or allowable) in prior years
   
   5. Method of computing depreciation
   
   6. Rate (%) or life (years)
   
   7. Depreciation for this year

2. Total depreciation

3. Total fiduciary’s portion. Enter here and on line 13, page 1

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

1. Name of each beneficiary (Designate nonresident aliens, if any)
   
   (a) 
   
   (b) 
   
   (c) 
   
   (d) 

2. Address (Where return of beneficiary is filed in another internal revenue district, specify district, if known)

### Continuation of Schedule C

<table>
<thead>
<tr>
<th>3. Amount of income required to be distributed currently</th>
<th>4. Other amounts paid, credited, or otherwise required to be distributed</th>
<th>5. Domestic dividends qualifying for credit</th>
<th>6. Partially-tax-exempt interest included in amount on line 4, page 1</th>
<th>7. Income taxable to beneficiaries less portion reportable in cols. 5, 6, 8, 9 and 10</th>
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### ADDITIONAL INFORMATION REQUIRED

1. Was an income tax return (Form 1041) filed for the preceding year? Yes No.
   If answer is "Yes," to which District Director’s office was it sent?

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? Yes No

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? Yes No.
   If answer is "No," will such a return be filed? Yes No Uncertain
### (I) CAPITAL ASSETS

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

<table>
<thead>
<tr>
<th>a. Kind of property (if necessary, attach statement of descriptive details not shown below)</th>
<th>b. Date acquired (mo., day, yr.)</th>
<th>c. Date sold (mo., day, yr.)</th>
<th>d. Gross sales price (contract price)</th>
<th>e. Depreciation allowed (or allowable) since acquisition or March 1, 1913 (attach schedule)</th>
<th>f. Cost or other basis of subsequent improvement (if not purchased, attach explanation)</th>
<th>g. Expense of sale</th>
<th>h. Gain or loss (column d plus column e less sum of columns f and g)</th>
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**Long-Term Capital Gains and Losses—Assets Held More Than 6 Months**

| | | | | | | | $ |

2. Enter your share of net short-term gain (or loss) from partnerships and other fiduciaries.

3. Enter unused capital loss carryover from 5 preceding taxable years (Attach statement).

4. Net short-term gain (or loss) from lines 1, 2, and 3. Enter here and on line 8 below.

**CAPITAL GAINS AND LOSSES**

<table>
<thead>
<tr>
<th>1. Beneficiaries</th>
<th>2. Fiduciary</th>
<th>3. Total</th>
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5. Enter the full amount of your share of net long-term gain (or loss) from partnerships and other fiduciaries.

6. Net long-term gain (or loss) from lines 5 and 6. Enter here and on line 9 below.

7. Total net gain or loss.

8. Net short-term gain or loss from line 4, above.

9. Net long-term gain or loss from line 7, above.

10. Enter on line 8 (a), page 1, the net gain shown on line 10, column 3, above. If net loss on line 10, column 3, above, enter as loss on line 8 (a), 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

11. (a) Long-term capital gain shown on line 9, column 3, above.

   (b) Short-term capital loss shown on line 8, column 3, above.

   (c) Excess of line 11 (a) over line 11 (b), above.

   (d) Long-term capital gain taxable to beneficiaries. (Total of column 9, Schedule C).

   (e) Balance (line 11 (c) minus line 11 (d)). (Enter 50% of this amount on line 21, page 1).

### 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 10, above, and line 24, page 1, exceeds $18,000, he may find it to his advantage to make the alternative tax computation.

12. Income from line 24, page 1.

13. 50% of amount on line 11 (e), above.


15. Tax on amount on line 14 (See Tax Rate Schedule in Instruction 28).

16. 50% of amount on line 13, above.

17. Alternative tax (line 15 plus line 16): if less than line 25, page 1, enter this amount on line 26, page 1.

### (II) PROPERTY OTHER THAN CAPITAL ASSETS

<table>
<thead>
<tr>
<th>a. Kind of property (if necessary, attach statement of descriptive details not shown below)</th>
<th>b. Date acquired (mo., day, yr.)</th>
<th>c. Date sold (mo., day, yr.)</th>
<th>d. Gross sales price (contract price)</th>
<th>e. Depreciation allowed (or allowable) since March 1, 1913 (attach schedule)</th>
<th>f. Cost or other basis of subsequent improvements (if not purchased, attach explanation)</th>
<th>g. Expense of sale</th>
<th>h. Gain or loss (column d plus column e less sum of columns f and g)</th>
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19. Net gain (or loss). Enter here and on line 8 (b), page 1.

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

| 1. Total domestic corporation dividends qualifying under section 34, before dividend exclusion |  | |
| 2. Beneficiaries’ share of dividends from column 5, Schedule C |  | |
| 3. Adjustment of dividend exclusion for 1959 (line 19, page 1) |  | |
| 4. Total (line 2 plus line 3) |  | |
| 5. Fiduciary’s share of dividends subject to credit (line 1 minus line 4) |  | |
| 6. Enter: (a) 4% of line 5. |  | |

(b) Tax shown on line 25 or 26, page 1, less amount on line 27, page 1.

(c) 4% of line 24, page 1.

6. Enter here and on line 29, page 1, the smallest of the amounts on lines 6 (a), 6 (b), and 6 (c) above.

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

1. Amounts paid or permanently set aside for charitable purposes from current year's income.

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 9, column 2, Schedule D, exceeds 
   loss on line 8, column 2, Schedule D)

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))
   
   (b) Enter gain on line 9, column 2, Schedule D, minus loss on line 8, 
   column 2, Schedule D

   (c) Enter gain on line 9, column 3, Schedule D, minus loss on line 8, 
   column 3, Schedule D

4. Enter 50% of line 3 (a), line 3 (b), or line 3 (c), whichever is smallest

5. Enter sum of line 2 and line 4

6. Balance (line 1 minus line 5)

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

8. Amounts paid or permanently set aside for charitable purposes other than from income of the current year

9. Total (line 6 plus lines 7 and 8). Enter here and on line 14, page 1

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

1. Enter amount from line 17, page 1

2. Add: (a) Tax-exempt interest (as adjusted)
   
   (b) Foreign income of a foreign trust (as adjusted)
   
   (c) Net gain shown on line 10, column 1, Schedule D. If net loss, enter zero
   
   (d) Lines 4 and 7, Schedule F
   
   (e) Short-term capital gain included on line 1, Schedule F
   
   (f) If amount on line 8 (a), page 1, is a loss, enter amount here

3. Total (line 1 through line 2 (f))

4. If amount on line 8 (a), page 1, is a gain, enter amount here

5. Distributable net income (line 3 minus line 4)

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

1. Total of columns 3 and 4 of Schedule C

2. Enter the total of column 10, Schedule C

3. Balance (line 1 minus line 2)

4. Enter distributable net income (line 5, Schedule G)

5. Enter the total of lines 2 (a) and 2 (b) of Schedule G

6. Balance (line 4 minus line 5)

7. Distributions deduction. (Enter here and on line 18, page 1, the lesser of line 3 or line 6 above)

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

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