



beginning \_\_\_\_\_, 1970, ending \_\_\_\_\_, 19\_\_\_\_\_

Check whether:

- Estate
- Simple trust
- Complex trust

If trust, check whether:

- Testamentary
- Inter vivos

Also check whether:

- Pooled income fund

Name of estate or trust ("Grantor type" trusts, see instruction 0.)

Employer Identification Number

Name and title of fiduciary

Address of fiduciary (number and street)

City, State, and ZIP code

**INCOME**

<b>1</b>	Dividends (Enter full amount before exclusion)	
<b>2</b>	Interest	
<b>3</b>	Income from partnerships and other fiduciaries	
<b>4</b>	Gross rents and royalties	
<b>5</b>	Gross profit (loss) from trade or business	
<b>6</b>	Net gain (loss) from capital assets (line 12, column 3, Schedule D, Form 1041)	
<b>7</b>	Ordinary gains and losses (line 15, Schedule D, Form 1041)	
<b>8</b>	Other income (State nature of income)	
<b>9</b>	Total income (lines 1 to 8, inclusive)	

**DEDUCTIONS**

<b>10</b>	Interest	
<b>11</b>	Taxes	
<b>12</b>	Fiduciary's portion of depreciation (Schedule A) and depletion. Explain depletion	
<b>13</b>	Charitable deduction (line 9, Schedule B)	
<b>14</b>	Other deductions (Itemize)	
<b>15</b>	Total (lines 10 to 14, inclusive)	
<b>16</b>	Line 9 minus line 15 (Complex trusts and estates enter this amount on line 1 in Schedule C also)	
<b>17</b>	Deduction for distributions to beneficiaries	
<b>18</b>	Adjustment of dividend exclusion	
<b>19</b>	Federal estate tax attributable to income in respect of a decedent (Fiduciary's share)	
<b>20</b>	Long-term capital gain deduction. Enter 50% of line 13(e), Schedule D, Form 1041	
<b>21</b>	Exemption	
<b>22</b>	Total (lines 17 to 21, inclusive)	
<b>23</b>	Taxable income of fiduciary (line 16 minus line 22)	

**COMPUTATION OF TAX**

<b>24</b>	Tax on amount on line 23 (See tax rate schedule)	
<b>25</b>	If alternative tax is applicable, enter the tax from line 21 (or 42 if applicable), Schedule D, Form 1041	
<b>26</b>	Tax surcharge (See instruction 26)	
<b>27</b>	Total (line 24 or line 25, whichever is applicable, and line 26)	
<b>28</b>	Fiduciary's share of foreign tax credit (Attach Form 1116)	
<b>29</b>	Fiduciary's share of investment credit (Attach Form 3468)	
<b>30</b>	Total (lines 28 and 29)	
<b>31</b>	Balance (line 27 less line 30)	
<b>32</b>	Tax from recomputing fiduciary's share of prior year investment credit (Attach Form 4255)	
<b>33</b>	Minimum tax (Attach Form 4626)	
<b>34</b>	Total (lines 31 to 33, inclusive)	
<b>35</b>	Fiduciary's share of credit for tax paid at source on tax-free covenant bond interest	
<b>36</b>	Credit for special fuels, nonhighway Fed. gas. tax and Lub. oil (Attach Form 4136)	
<b>37</b>	Credit from regulated investment companies (Attach Form 2439)	
<b>38</b>	Tax previously paid (Attach Form 2758)	
<b>39</b>	Tax withheld (Attach Form W-2)	
<b>40</b>	Total (lines 35 to 39, inclusive)	
<b>41</b>	Balance of tax due (line 34 less line 40)	
<b>42</b>	Overpayment (line 40 less line 34)	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

**Sign here** Date  
 \_\_\_\_\_  
 Signature of fiduciary or officer representing fiduciary

\_\_\_\_\_  
 Signature of preparer other than fiduciary Date  
 \_\_\_\_\_  
 Address 16-81177-1

Schedule A.—DEPRECIATION—Taxpayers using Revenue Procedures 62-21 and 65-13: Make no entry in column 2, enter the cost or other basis of assets held at end of year in column 3, enter the accumulated depreciation at end of year in column 4.

Table with 7 columns: 1. Group and guideline class or description of property, 2. Date acquired, 3. Cost or other basis, 4. Depreciation allowed or allowable in prior years, 5. Method of computing depreciation, 6. Life or rate, 7. Depreciation for this year. Includes rows for Total additional first-year depreciation, Totals, Less amount of depreciation claimed elsewhere on return, Balance, and Fiduciary's portion of line 4.

Schedule B.—CHARITABLE DEDUCTION—(Attach statement giving name and address of charitable organization.)

Table with 2 main columns: Description of charitable deduction items and Amount. Includes rows for Amounts paid or permanently set aside for charitable purposes, Tax-exempt interest allocable to charitable distribution, Long-term capital gain included on line 1, Enter 50% of the smallest of line 3(a), line 3(b), or line 3(c), Enter sum of line 2 and line 4, Balance (line 1 minus line 5), 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, Amounts paid or permanently set aside for charitable purposes other than from income of the current year, and Total (line 6 plus lines 7 and 8).

Schedule C.—DISTRIBUTABLE NET INCOME AND DISTRIBUTIONS DEDUCTION

Table with 2 main columns: Description of distributable net income and distributions deduction items and Amount. Includes rows for Enter amount from line 16, page 1, Add: (a) Tax-exempt interest (as adjusted), (b) Net gain shown on line 12, column 1, Schedule D, Form 1041, (c) Lines 4 and 7, Schedule B, (d) Short-term capital gain included on line 1, Schedule B, (e) If amount on line 6, page 1, is a loss, enter amount here, Total (line 1 through line 2(e)), If amount on line 6, page 1, is a gain, enter amount here, Distributable net income (line 3 minus line 4), Amount of income required to be distributed currently, Other amounts paid, credited, or otherwise required to be distributed, Total (lines 6 and 7), Enter the total of tax-exempt income included on lines 6 and 7, Balance (line 8 minus line 9), Enter distributable net income (line 5, above), Enter the amount from line 2(a), above, Balance (line 11 minus line 12), and Distributions deduction. Enter here and on line 17, page 1, the lesser of line 10 or line 13 above.

Table with 2 main columns: Question and Answer. Includes questions about: 1. Date trust was created or, if an estate, date of decedent's death, 2. Did the estate or trust, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country?, 3. If you had tax-exempt income, have you deducted only that portion of expenses allocable to taxable income?, 4. Has final distribution of assets been made during the year?, 5. If the estate or trust received income from a nominee, state name, employer identification number, and address of nominee., 6. If a complex trust, is this a section 663(b) election?, 7. State number of Schedule(s) E (Form 1041), or substitute form, attached.