

# U.S. Fiduciary Income Tax Return

for the year January 1–December 31, 1973, or other taxable year  
 beginning \_\_\_\_\_, 1973, and ending \_\_\_\_\_, 19\_\_\_\_\_

# 1973

Check whether:  
 Estate  
 Simple trust  
 Complex trust

If trust, check whether:  
 Testamentary  
 Inter vivos

Also check if:  
 Pooled income fund

Name of estate or trust ("Grantor type" trusts, see instruction O.) \_\_\_\_\_

Name and title of fiduciary \_\_\_\_\_

Address of fiduciary (number and street) \_\_\_\_\_

City, State, and ZIP code \_\_\_\_\_

**Employer Identification Number** \_\_\_\_\_

Nonexempt charitable and split-interest trusts check applicable boxes (See Inst. U.):

- Described in section 4947(a)(1)  
 Not treated as a private foundation by reason of sec. 509(a)(1), (2) or (3)  
 Described in section 4947(a)(2)

Is this the first return?  Yes  No. If "No," has the fiduciary's address changed?  Yes  No.

<b>INCOME</b>	<b>1</b> Dividends (Enter full amount before exclusion)	<b>1</b>	_____
	<b>2</b> Interest	<b>2</b>	_____
	<b>3</b> Income from partnerships and other fiduciaries	<b>3</b>	_____
	<b>4</b> Gross rents and royalties	<b>4</b>	_____
	<b>5</b> Gross profit (loss) from trade or business	<b>5</b>	_____
	<b>6</b> Net gain (loss) from capital assets (Attach Schedule D (Form 1041))	<b>6</b>	_____
	<b>7</b> Ordinary gains and (losses) (Attach Form 4797)	<b>7</b>	_____
	<b>8</b> Other income (State nature of income)	<b>8</b>	_____
	<b>9</b> Total income (lines 1 to 8, inclusive)		<b>9</b> _____

<b>DEDUCTIONS</b>	<b>10</b> Interest	<b>10</b>	_____
	<b>11</b> Taxes	<b>11</b>	_____
	<b>12</b> Fiduciary's portion of depreciation (Schedule A) and depletion. Explain depletion	<b>12</b>	_____
	<b>13</b> Charitable deduction (line 9, Schedule B)	<b>13</b>	_____
	<b>14</b> Other deductions (itemize)	<b>14</b>	_____

<b>15</b> Total (lines 10 to 14, inclusive)	<b>15</b>	_____
<b>16</b> Line 9 minus line 15 (Complex trusts and estates enter this amount on line 1 in Schedule C also)	<b>16</b>	_____
<b>17</b> Deduction for distributions to beneficiaries	<b>17</b>	_____
<b>18</b> Adjustment of dividend exclusion	<b>18</b>	_____
<b>19</b> Federal estate tax attributable to income in respect of a decedent (Fiduciary's share)	<b>19</b>	_____
<b>20</b> Long-term capital gain deduction. Enter 50% of line 17(e), Schedule D (Form 1041)	<b>20</b>	_____
<b>21</b> Exemption (If final return, see General Instruction M.)	<b>21</b>	_____
<b>22</b> Total (lines 17 to 21, inclusive)	<b>22</b>	_____
<b>23</b> Taxable income of fiduciary (line 16 minus line 22)	<b>23</b>	_____

<b>24</b> Tax on amount on line 23 (See tax rate schedule)	<b>24</b>	_____
<b>25</b> If alternative tax is applicable, enter the tax from line 50, Schedule D (Form 1041)	<b>25</b>	_____
<b>26</b> Fiduciary's share of foreign tax credit (Attach Form 1116)	<b>26</b>	_____
<b>27</b> Fiduciary's share of investment credit (Attach Form 3468)	<b>27</b>	_____
<b>28</b> Fiduciary's share of work incentive (WIN) program credit (Attach Form 4874)	<b>28</b>	_____
<b>29</b> Total (lines 26 to 28, inclusive)	<b>29</b>	_____
<b>30</b> Balance (line 24 or 25, whichever is applicable, less line 29)	<b>30</b>	_____
<b>31</b> Tax from recomputing fiduciary's share of prior year investment credit (Attach Form 4255)	<b>31</b>	_____
<b>32</b> Tax from recomputing fiduciary's share of prior year work incentive (WIN) program credit	<b>32</b>	_____
<b>33</b> Minimum tax (Attach Form 4626)	<b>33</b>	_____
<b>34</b> Total (lines 30 to 33, inclusive)	<b>34</b>	_____

<b>COMPUTATION OF TAX</b>	<b>35</b> Fiduciary's share of credit for tax paid at source on tax-free covenant bond interest	<b>35</b>	_____
	<b>36</b> Credit for Federal tax on special fuels, nonhighway gas and lub. oil (Attach Form 4136)	<b>36</b>	_____
	<b>37</b> Credit from regulated investment companies (Attach Form 2439)	<b>37</b>	_____
	<b>38</b> Tax previously paid (See Instruction 38 and attach Form 2758)	<b>38</b>	_____
	<b>39</b> Federal income tax withheld (Attach Form W-2)	<b>39</b>	_____
	<b>40</b> Total (lines 35 to 39, inclusive)	<b>40</b>	_____
	<b>41</b> Balance of tax due (line 34 less line 40)	<b>41</b>	_____
	<b>42</b> Overpayment (line 40 less line 34)	<b>42</b>	_____

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

\_\_\_\_\_ **Signature of preparer other than fiduciary** \_\_\_\_\_ **Address** \_\_\_\_\_ **Emp. Ident. or Soc. Sec. No.** \_\_\_\_\_ **16-82851-1** \_\_\_\_\_ **Date** \_\_\_\_\_

Schedule A.—DEPRECIATION—See the Instructions for Schedule A for information on the depreciation methods.

Table with 7 columns: a. Group and guideline class or description of property, b. Date acquired, c. Cost or other basis, d. Depreciation allowed or allowable in prior years, e. Method of computing depreciation, f. Life or rate, g. Depreciation for this year. Rows include Total additional first-year depreciation, Depreciation from Form 4832, Depreciation from Form 5006, Other depreciation, Totals, Less amount of depreciation claimed elsewhere on return, Balance (line 5 minus line 6), and Fiduciary's portion of line 7.

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

Table with 3 columns: Description, Amount, and Balance. Rows include Amounts paid or permanently set aside for charitable purposes from current year's income, 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, and Amounts paid or permanently set aside for charitable purposes other than from income of the current year.

Schedule C.—DISTRIBUTABLE NET INCOME AND DISTRIBUTIONS DEDUCTION

Table with 2 columns: Description and Line Number. Rows include Enter amount from line 16, page 1, Add: (a) Tax-exempt interest (as adjusted), (b) Net gain shown on line 16, 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 as a positive figure, 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.

- 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 If the estate or trust received income from a nominee, state name, employer identification number, and address of nominee.
5 If a complex trust, is this a section 663(b) election?
6 If a trust, was there an accumulation distribution or a capital gain distribution during the year?
7 State number of Schedule(s) K-1 (Form 1041), or substitute form, attached.
8 Has final distribution of assets been made during the year?