

U.S. Fiduciary Income Tax Return

for the year January 1–December 31, 1974, or other taxable year

beginning _____, 1974, and ending _____, 19_____

1974

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.

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

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

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

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

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

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. 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, and Fiduciary's portion of line 7.

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

Table with 2 main columns: Description of items and Amount. Rows include: 1 Amounts paid or permanently set aside for charitable purposes from current year's income, 2 Tax-exempt interest allocable to charitable distribution, 3a Long-term capital gain included on line 1, 3b Enter gain on Schedule D (Form 1041) line 15, column 2, minus loss on Schedule D (Form 1041) line 14, column 2, 3c Enter gain on Schedule D (Form 1041) line 15, column 3, minus loss on Schedule D (Form 1041) line 14, column 3, 4 Enter 50% of the smallest of line 3a, line 3b, or line 3c, 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).

Schedule C.—DISTRIBUTABLE NET INCOME AND DISTRIBUTIONS DEDUCTION

Table with 2 columns: Description of items and Line number. Rows include: 1 Enter amount from page 1, line 16, 2 Add: a Tax-exempt interest (as adjusted), b Net gain shown on Schedule D (Form 1041) line 16, column 1. If net loss, enter zero, c Schedule B, lines 4 and 7, d Short-term capital gain included on Schedule B, line 1, e If amount on page 1, line 6, is a loss, enter amount here as a positive figure, 3 Total (line 1 through line 2e), 4 If amount on page 1, line 6, is a gain, enter amount here, 5 Distributable net income (line 3 minus line 4), 6 Amount of income required to be distributed currently, 7 Other amounts paid, credited, or otherwise required to be distributed, 8 Total (lines 6 and 7), 9 Enter the total of tax-exempt income included on lines 6 and 7 (as adjusted), 10 Balance (line 8 minus line 9), 11 Enter distributable net income (line 5, above), 12 Enter the amount from line 2a, above, 13 Balance (line 11 minus line 12), 14 Distributions deduction. Enter here and on page 1, line 17, the lesser of line 10 or line 13 above.

- 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 Did you receive tax-exempt income?
4 If the estate or trust received income from a nominee, state name, identifying 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?