

# U.S. Fiduciary Income Tax Return

for the year January 1–December 31, 1975, or other taxable year

# 1975

beginning \_\_\_\_\_, 1975, and ending \_\_\_\_\_, 19\_\_\_\_

Check whether:  
 Estate  
 Simple trust  
 Complex trust

If trust, check whether:  
 Testamentary  
 Inter vivos  
 "Grantor type"

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 (Schedule B, line 9)	<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 in Schedule C, line 1 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 Schedule D (Form 1041) line 17e	<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 Schedule D (Form 1041) line 50		<b>25</b>

<b>COMPUTATION OF TAX</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>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, this declaration is based on all information of which the preparer has any knowledge.

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

**Sign here** \_\_\_\_\_  
 Signature of preparer other than fiduciary Address \_\_\_\_\_ 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 Amounts paid or permanently set aside for charitable purposes, Tax-exempt interest allocable to charitable distribution, Long-term capital gain included, Enter 50% of the smallest of line 3a, line 3b, or line 3c, Enter sum of line 2 and line 4, Balance, Enter short-term capital gains and 50% of the long-term capital gains, Amounts paid or permanently set aside for charitable purposes other than from income of the current year, and Total.

Schedule C.—DISTRIBUTABLE NET INCOME AND DISTRIBUTIONS DEDUCTION

Table with 2 main columns: Description of items and Line number. Rows include Enter amount from page 1, line 16, Add: Tax-exempt interest, Net gain shown on Schedule D, Schedule B, lines 4 and 7, Short-term capital gain included, If amount on page 1, line 6, is a loss, enter amount here as a positive figure, Total, If amount on page 1, line 6, is a gain, enter amount here, Distributable net income, Amount of income required to be distributed currently, Other amounts paid, credited, or otherwise required to be distributed, Total, Enter the total of tax-exempt income included on lines 6 and 7, Balance, Enter distributable net income, Enter the amount from line 2a, Balance, and Distributions deduction.

- 1 Date trust was created or, if an estate, date of decedent's death.
2 Did you receive tax-exempt income? Yes No. If "Yes," did you deduct any expenses allocable to it? Yes No.
3 If the estate or trust received income from a nominee, state name, identifying number, and address of nominee.

- 4 If a complex trust, is this a section 663(b) election? Yes No. If "Yes," state amount.
5 If a trust, was there an accumulation distribution or a capital gain distribution during the year? Yes No. If "Yes," attach Schedule J (Form 1041).
6 State number of Schedule(s) K-1 (Form 1041), or substitute form, attached.
7 Is this the final return? Yes No.