

U.S. Fiduciary Income Tax Return

for the year January 1–December 31, 1976, or other taxable year

1976

beginning _____, 1976, 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.

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 29 | 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 | Minimum tax (Attach Form 4626) | 32 | |
| 33 | Total (lines 30 to 32, inclusive) | 33 | |
| 34 | Fiduciary's share of credit for tax paid at source on tax-free covenant bond interest | 34 | |
| 35 | Credit for Federal tax on special fuels, nonhighway gas and lub. oil (Attach Form 4136) | 35 | |
| 36 | Credit from regulated investment companies (Attach Form 2439) | 36 | |
| 37 | Tax previously paid (See Instruction 37 and attach Form 2758) | 37 | |
| 38 | Federal income tax withheld (Attach Form W-2) | 38 | |
| 39 | Total (lines 34 to 38, inclusive) | 39 | |
| 40 | Balance of tax due (line 33 less line 39) | 40 | |
| 41 | Overpayment (line 39 less line 33) | 41 | |

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

_____ Signature of preparer other than fiduciary (and employer's name) _____ Date

_____ Identifying number (see instructions) _____ Address and ZIP code

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

Table with 7 columns: a. 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, Other depreciation, Totals, Less amount of depreciation claimed elsewhere on return, Balance, and Fiduciary's portion of line 5.

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

Table with 2 main columns: Description 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 on line 1, 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 and Amount. Rows include Enter amount from page 1, line 16, Add: a Tax-exempt interest (as adjusted), b Net gain shown on Schedule D, c Schedule B, lines 4 and 7, d Short-term capital gain included on Schedule B, e If amount on page 1, line 6, is a loss, enter amount here as a positive figure, Total (line 1 through line 2e), If amount on page 1, line 6, 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 (as adjusted), Balance (line 8 minus line 9), Enter distributable net income (line 5, above), Enter the amount from line 2a, above, Balance (line 11 minus line 12), and Distributions deduction.

Table with 3 columns: Question, Yes, No. Rows include Date trust was created or, if an estate, date of decedent's death, Did you receive tax-exempt income?, If the estate or trust received income from a nominee, state name, identifying number, and address of nominee, If a complex trust, is this a section 663(b) election?, If a trust, is any section 644 tax due?, If a trust, was there an accumulation distribution during the year?, State number of Schedule(s) K-1, Is this the final return?, 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?, Was the estate or trust the grantor of, or transferor to, a foreign trust during any taxable year, which foreign trust was in being during the current taxable year, whether or not the estate or trust has any beneficial interest in such trust?