

U.S. Fiduciary Income Tax Return
 for the calendar year 1977 or fiscal year

1977

beginning _____, 1977, and ending _____, 19_____

Check applicable box(es): <input type="checkbox"/> Estate (\$600 exemption) <input type="checkbox"/> Testamentary trust <input type="checkbox"/> Inter vivos trust <input type="checkbox"/> Simple trust (\$300) <input type="checkbox"/> Complex trust (\$100) <input type="checkbox"/> Complex trust (\$300) <input type="checkbox"/> Grantor type trust <input type="checkbox"/> Family estate type trust <input type="checkbox"/> Pooled income fund	Name of estate or trust ("Grantor type" trusts, see instruction O.) <hr/> Name and title of fiduciary <hr/> Address of fiduciary (number and street) <hr/> City, State, and ZIP code	Employer identification number <hr/> Nonexempt charitable and split-interest trusts check applicable boxes (See instruction V.): <input type="checkbox"/> Described in section 4947(a)(1) <input type="checkbox"/> Not treated as a private foundation by reason of sec. 509(a)(1), (2) or (3) <input type="checkbox"/> Described in section 4947(a)(2)
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First return? Yes No. If "No," has the fiduciary's address changed? Yes No. Final return? 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 Capital gain or (loss) (Attach Schedule D (Form 1041))	6	
	7 Net gain or (loss) from line 9, Form 4797 (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 Fiduciary fees	14	
	15 Attorney, accountant, and return preparer fees	15	
	16 Other deductions (Itemize on a separate sheet and attach)	16	
	17 Total (lines 10 to 16, inclusive)		17
	18 Line 9 minus line 17 (Complex trusts and estates enter this amount in Schedule C, line 1 also)		18
	19 Deduction for distributions to beneficiaries	19	
	20 Adjustment of dividend exclusion	20	
	21 Estate tax attributable to income in respect of a decedent (Fiduciary's share)	21	
	22 Long-term capital gain deduction. Enter 50% of Schedule D (Form 1041) line 17e	22	
	23 Exemption (If final return, see General Instruction M.)	23	
	24 Total (lines 19 to 23, inclusive)		24
25 Taxable income of fiduciary (line 18 minus line 24)		25	

COMPUTATION OF TAX	26 Tax on amount on line 25 (See tax rate schedule)	26	
	27 If alternative tax is applicable, enter the tax from Schedule D (Form 1041) line 29	27	
	28 Fiduciary's share of foreign tax credit (Attach Form 1116)	28	
	29 Fiduciary's share of investment credit (Attach Form 3468)	29	
	30 (a) WIN credit (b) New jobs credit (c) Total	30	
	31 Total (lines 28 to 30, inclusive)		31
	32 Balance (line 26 or 27, whichever is applicable, less line 31)		32
	33 Tax from recomputing fiduciary's share of prior year investment credit (Attach Form 4255)		33
	34 Minimum tax (Attach Form 4626)		34
	35 Total (lines 32 to 34, inclusive)		35
	36 Fiduciary's share of credit for tax paid at source on tax-free covenant bond interest	36	
	37 Credit for Federal tax on special fuels, nonhighway gas and lub. oil (Attach Form 4136)	37	
	38 Credit from regulated investment companies (Attach Form 2439)	38	
39 Tax previously paid (See Instruction 39 and attach Form 2758)	39		
40 Federal income tax withheld (Attach Form W-2)	40		
41 Total (lines 36 to 40, inclusive)		41	
42 Balance of tax due (line 35 less line 41) (See Instruction H.)		42	
43 Overpayment (line 41 less line 35)		43	

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. Declaration of preparer (other than fiduciary) is based on all information of which preparer has any knowledge.

Sign here Date

Signature of fiduciary or officer representing fiduciary

Signature of paid preparer (other than fiduciary) and identifying number (See Instruction G)

Paid preparer's address (or employer's name, address, and identifying number)

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 from current year's income, Tax-exempt interest allocable to charitable distribution, Long-term capital gain included on line 1, Enter sum of line 2 and line 4, Balance, Enter short-term capital gains and 50% of the long-term capital gains, 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 18, Add: Tax-exempt interest, Net gain shown on Schedule D, Schedule B, lines 4 and 7, Short-term capital gain included on Schedule B, line 1, 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.

Table with 4 columns: Question, Yes, No, and Amount. Questions 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; If a complex trust, is this a section 663(b) election?; If a trust, is any section 644 tax due?; Does the estate or trust receive all or any part of the earnings; Have you deducted on this return any amount paid directly or indirectly for the benefit of the grantor or spouse?; 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?