

# U.S. Fiduciary Income Tax Return

for the calendar year 1978 or fiscal year

# 1978

beginning \_\_\_\_\_, 1978, and ending \_\_\_\_\_, 19 \_\_\_\_\_

- Check applicable box(es):
- Estate (\$600 exemption)
  - Testamentary trust
  - Inter vivos trust
  - Simple trust (\$300)
  - Complex trust (\$100)
  - Complex trust (\$300)
  - Grantor type trust
  - Family estate type trust
  - Pooled income fund

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

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 instruction Q.):

- 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)

Has the fiduciary's name and/or address changed?  Yes  No. Final return?  Yes  No.

<b>Income</b>	<b>1</b> Dividends (Enter full amount before exclusion) (Attach schedule if over \$400)	<b>1</b>	
	<b>2</b> Interest (Attach schedule if over \$400)	<b>2</b>	
	<b>3</b> Income from partnerships and name and E.I. No.	<b>3</b>	
	<b>4</b> Income from other estates and trusts and name and E.I. No.	<b>4</b>	
	<b>5</b> Gross rents and royalties (Attach schedule if over \$400)	<b>5</b>	
	<b>6</b> Net business and farm income or (loss) (Attach Schedules C and F (Form 1040))	<b>6</b>	
	<b>7</b> Capital gain or (loss) (Attach Schedule D (Form 1041))	<b>7</b>	
	<b>8</b> Ordinary gain or (loss) (Attach Form 4797)	<b>8</b>	
	<b>9</b> Other income (Attach schedule of income and list by payer if over \$400)	<b>9</b>	
	<b>10</b> Total income (add lines 1 to 9, inclusive)		<b>10</b>

<b>Deductions</b>	<b>11</b> Interest	<b>11</b>	
	<b>12</b> Taxes	<b>12</b>	
	<b>13</b> Fiduciary's portion of depreciation (Schedule A) and depletion. Explain depletion	<b>13</b>	
	<b>14</b> Charitable deduction (from line 56)	<b>14</b>	
	<b>15</b> Fiduciary fees	<b>15</b>	
	<b>16</b> Attorney, accountant, and return preparer fees	<b>16</b>	
	<b>17</b> Other deductions (List on a separate sheet and attach)	<b>17</b>	
	<b>18</b> Total (add lines 11 to 17, inclusive)		<b>18</b>
	<b>19</b> Subtract line 18 from line 10 (Complex trusts and estates enter this amount on line 57; simple trusts, see instr. O.)		<b>19</b>
	<b>20</b> Distributions deduction (from line 70) (Attach Schedule K-1 (Form 1041))	<b>20</b>	
<b>21</b> Adjustment of dividend exclusion	<b>21</b>		
<b>22</b> Estate tax deduction (Attach computation)	<b>22</b>		
<b>23</b> Long-term capital gain deduction from Schedule D (Form 1041)	<b>23</b>		
<b>24</b> Exemption (If final return, see instruction M.)	<b>24</b>		
<b>25</b> Total (add lines 20 to 24, inclusive)		<b>25</b>	
<b>26</b> Taxable income of fiduciary (subtract line 25 from line 19)		<b>26</b>	

<b>Computation of Tax</b>	<b>27</b> Tax on amount on line 26 (See tax rate schedule)	<b>27</b>	
	<b>28</b> If alternative tax is applicable, enter the tax from Schedule D (Form 1041)	<b>28</b>	
	<b>29</b> Fiduciary's share of foreign tax credit (Attach Form 1116)	<b>29</b>	
	<b>30</b> Fiduciary's share of investment credit (Attach Form 3468)	<b>30</b>	
	<b>31</b> a WIN credit ▶ ; b Jobs credit ▶ ; c Total ▶	<b>31</b>	
	<b>32</b> Total (add lines 29 to 31, inclusive)		<b>32</b>
	<b>33</b> Balance (subtract line 32 from 27 or 28, whichever is applicable)		<b>33</b>
	<b>34</b> Tax from recomputing fiduciary's share of prior year investment credit (Attach Form 4255)		<b>34</b>
	<b>35</b> Minimum tax (Attach Form 4626)		<b>35</b>
	<b>36</b> Total (add lines 33 to 35, inclusive)		<b>36</b>
	<b>37</b> Other credits; see instruction 37	<b>37</b>	
	<b>38</b> Federal income tax: a Previously paid ▶ ; b Withheld ▶ ; c Total ▶	<b>38</b>	
<b>39</b> Total (add lines 37 and 38)		<b>39</b>	
<b>40</b> Balance of tax due (subtract line 39 from line 36) (See instruction H.)		<b>40</b>	
<b>41</b> Overpayment (subtract line 36 from line 39)		<b>41</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. Declaration of preparer (other than fiduciary) is based on all information of which preparer has any knowledge.

<b>Please Sign Here</b>	Signature of fiduciary or officer representing fiduciary _____		Date _____	
	<b>Paid Preparer's Information</b>	Preparer's signature ▶ _____	Preparer's social security no. _____	
		Firm's name (or yours, if self-employed), address and ZIP code ▶ _____	E.I. No. ▶ _____	Check if self-employed ▶ <input type="checkbox"/>
		Date ▶ _____		

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 46.

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

Table with 3 columns: Description, Amount, and Depreciation for this year. Rows include Amounts paid or permanently set aside for charitable purposes, Tax-exempt interest allocable to charitable distribution, Long-term capital gain included, Short-term capital gains, and Total.

Schedule C.—DISTRIBUTIONS DEDUCTION

Table with 2 columns: Description and Amount. Rows include Enter amount from line 19, Add: Tax-exempt interest, Net gain shown on Schedule D, Add lines 51 and 54, Short-term capital gain included, If amount on line 7 is a loss, Total, If amount on line 7 is a gain, Distributable net income, Amount of income required to be distributed currently, Other amounts paid, Total, Enter the total of tax-exempt income, Balance, Enter distributable net income, Enter the amount from line 58a, Balance, and Distributions deduction.

Table with 4 columns: Question, Yes, No, and Amount. Rows include Date trust was created or, Did the estate or trust 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 over \$1,000 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?