Form **1041**
Department of the Treasury
Internal Revenue Service

U.S. Fiduciary Income Tax Return

For the calendar year 1981 or fiscal year

beginning ...., 1981, and ending ...., 19........

OMB No. 1545-0092

1981

Check applicable boxes:
- ☐ Decedent's estate
- ☐ Bankruptcy estate
- ☐ Testamentary trust
- ☐ Generation-skipping trust
- ☐ Simple trust ($300)
- ☐ Complex trust ($100)
- ☐ Complex trust ($300)
- ☐ Grantor type trust
- ☐ Family estate trust
- ☐ Pooled income fund

Name of estate or trust (Grantor type trust, see instructions)

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 instructions):
- ☐ Described in section 4947(a)(1)
  - ☐ Not treated as a private foundation
- ☐ Described in section 4947(a)(2)

Check applicable boxes: **First return** ☐, change in fiduciary's name ☐ or address ☐, final return ☐, ancillary return ☐.

Income	1 Dividends (Enter full amount before exclusion)	1	
	2 Interest income (Enter full amount before exclusion)	2	
	3 Partnership income or (loss)	3	
	4 Income from another estate or trust	4	
	5 Net rent and royalty income or (loss) from line 44	5	
	6	6	

Schedule A.—NET RENT AND ROYALTY INCOME (If more space is needed, attach additional sheets of same size.)

	(a) Kind and location of property	(b) Total amount of rents	(c) Total amount of royalties	(d) Fiduciary's share of depreciation (explain on Form 4562) or depletion (attach computation)	(e) Other expenses (Repairs, etc. attach statement)
39					
40					
41					
42					
43	Totals				
44	Net income or (loss) (column (b) plus column (c) less columns (d) and (e)). Enter here and on line 5			44	

Schedule B.—CHARITABLE DEDUCTION (Write the name and address of charitable organization on an attached sheet.)

45	Amounts paid or permanently set aside for charitable purposes from current year's income	45	
46	Tax-exempt interest allocable to charitable distribution (See instructions)	46	
	(Complete lines 47 and 48 below only if gain on Schedule D (Form 1041), line 15, column (b), exceeds loss on Schedule D (Form 1041), line 14, column (b).)		
47 a	Long-term capital gain included on line 45 (See instructions)	47a	
b	Enter gain on Schedule D (Form 1041), line 15, column (b), minus loss on Schedule D (Form 1041), line 14, column (b)	47b	
c	Enter gain on Schedule D (Form 1041), line 15, column (c), minus loss on Schedule D (Form 1041), line 14, column (c)	47c	
48	Enter 60% of the amount on line 47a, 47b, or 47c, whichever is less	48	
49	Add line 46 and line 48	49	
50	Balance (Subtract line 49 from line 45)	50	
51	Enter the short-term capital gain and 40% of the net long-term capital gain of the current tax year allocable to corpus, paid or permanently set aside for charitable purposes	51	
52	Amounts paid or permanently set aside for charitable purposes other than from income of the current year (See instructions)	52	
53	Total (Add lines 50, 51, and 52). Enter here and on line 13	53	

Schedule C.—INCOME DISTRIBUTION DEDUCTION

54	Enter amount from line 18 if the amount on line 10 exceeds the amount on line 17	54	
55 a	Tax-exempt interest, as adjusted (See instructions)	55a	
b	Net gain shown on Schedule D (Form 1041), line 16, column (a). If net loss, enter zero	55b	
c	Add line 51 and 40% of the amount on line 47a, 47b, or 47c, whichever is less	55c	
d	Short-term capital gain included on line 45	55d	
e	If amount on line 7 is a loss, enter amount here as a positive figure	55e	
56	Total (Add lines 54 through 55e)	56	
57	If amount on line 7 is a gain, enter amount here	57	
58	Distributable net income (Subtract line 57 from line 56)	58	
59	If a complex trust, amount of income for the tax year determined under the governing instrument (accounting income)	59	
60	Amount of income required to be distributed currently (See instructions)	60	
61	Other amounts paid, credited, or otherwise required to be distributed (See instructions)	61	
62	Total (Add lines 60 and 61) (If greater than line 59, see instructions)	62	
63	Enter the total of tax-exempt income included on lines 60 and 61, as adjusted (See instructions)	63	
64	Balance (Subtract line 63 from line 62)	64	
65	Enter distributable net income from line 58	65	
66	Enter the amount from line 55a	66	
67	Balance (Subtract line 66 from line 65)	67	
68	Income distribution deduction. Enter here and on line 19 the amount on line 64 or line 67, whichever is less	68	

		Yes	No
69	Date trust was created or, if an estate, date of decedent's death.		
70	Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses.		
71	If the estate or trust received income from a nominee, enter nominee's name, identifying number, and address:		
72	If a complex trust, is this a section 663(b) election? If "Yes," state amount ▶		
73 a	If a complex trust, was there undistributed net income at the beginning of the year?		
b	If a complex trust, was there an accumulation distribution?		
74	If a trust, is any section 644 tax due? If "Yes," state amount ▶ and attach computation.		
75	Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any individual by reason of a contract assignment or similar arrangement?		
76	Have you deducted on this return any amount paid directly or indirectly for the benefit of the grantor or spouse?		
77	At any time during the tax year, did the estate or trust have an interest in or a signature or other authority over a bank account, securities account, or other financial account in a foreign country? (See the instructions for question 77)		
78	Was the estate or trust the grantor of, or transferor to, a foreign trust which existed during the current tax year, whether or not the estate or trust has any beneficial interest in it? If "Yes," you may have to file Form 3520, 3520-A, or 926		

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