**U.S. Fiduciary Income Tax Return**

For the calendar year 1982 or fiscal year

**Name of estate or trust**

- 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

**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
- Final return
- Ancillary return
- Amended return

**Income**

1. Dividends (Enter full amount before exclusion)
2. Interest income (Enter full amount before exclusion)
3. Partnership income or (loss)
4. Income from another estate or trust
5. Net rent and royalty income or (loss) from line 44
6. Net business and farm income or (loss) (Attach Schedules C and F (Form 1040))
7. Capital gain or (loss) (Attach Schedule D (Form 1041))
8. Ordinary gain or (loss) (Attach Form 4797)
9. Other income (State nature of income)
10. Total income (Add lines 1 through 9)

**Deductions**

11. Interest
12. Taxes
13. Charitable deduction (from line 53)
14. Fiduciary fees
15. Attorney, account, and return preparer fees
16. Other deductions (Attach a separate sheet listing deductions)
17. Total (Add lines 11 through 16)
18. Subtract line 17 from line 10
19. Income distribution deduction (from line 68) (See specific instructions) (Attach Schedule K-1 (Form 1041))
20. Dividend and interest exclusion (See instructions)
21. Estate tax deduction (Attach computation)
22. Long-term capital gain deduction from Schedule D (Form 1041) (Charity See instructions)
23. Exemption
24. Total (Add lines 19 through 23)
25. Taxable income of fiduciary (Subtract line 24 from line 18)

**Tax of Tax**

26. Tax: a Tax rate schedule; b Other tax
27. Credits: a Foreign tax; b Investment; c Jobs
28. Credits: a Alcohol fuel; b Nonconventional fuel; c Research
29. Total (Add lines 27d and 28d)
30. Balance (Subtract line 29 from line 26d)
31. Tax from: a Form 4255; b Form 4626
32. Alternative minimum tax (Attach Form 6251)
33. Total (Add lines 30 through 32)
34. Other credits (See instruction for line 34)
35. Federal income tax: a Previously paid; b Withheld
36. Total (Add lines 34 and 35c)
37. Balance of tax due (Subtract line 36 from line 33) (See instruction K)
38. Overpayment (Subtract line 33 from line 36)

**Signature of fiduciary or officer representing fiduciary**

**Date**

**Paid Preparer's Use Only**

- Preparer's signature
- Date
- Check if self-employed
- Preparer's social security no.
- E.I. No.
- ZIP code

**For Privacy Act and Paperwork Reduction Act Notice, see page 1 of the instructions.**

363-085-1 Form 1041 (1982)
Schedule A.—NET RENT AND ROYALTY INCOME (If more space needed, attach additional sheets of same size.)

<table>
<thead>
<tr>
<th>(a) Kind and location of property</th>
<th>(b) Total amount of rents</th>
<th>(c) Total amount of royalties</th>
<th>(d) Fiduciary's share of depreciation (explain on Form 4562) or depletion (attach computation)</th>
<th>(e) Other expenses (Repairs, etc. attach statement)</th>
</tr>
</thead>
<tbody>
<tr>
<td>39</td>
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<tr>
<td><strong>Totals</strong></td>
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<tr>
<td>44 Net income or (loss) (column (b) plus column (c) less columns (d) and (e)). Enter here and on line 5.</td>
<td>44</td>
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</tbody>
</table>

Do not complete Schedules B and C for a simple trust

Schedule B.—CHARITABLE DEDUCTION (Write the name and address of the 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 17, column (b), exceeds loss on Schedule D (Form 1041), line 16, column (b).)

47 a Long-term capital gain included on line 45 (See instructions) .................................................................................. 47a

b Enter gain on Schedule D (Form 1041), line 17, column (b), minus loss on Schedule D (Form 1041), line 16, column (b) 47b

c Enter gain on Schedule D (Form 1041), line 17, column (c), minus loss on Schedule D (Form 1041), line 16, column (c) 47c

48 Enter 60% of the amount on line 47a, 47b, or 47c, whichever is the smallest ................................................................. 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 18, 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 the smallest ...................................................... 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

Date trust was created or, if an estate, date of decedent's death. ........................................................................................................ 69

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>70 Did the estate or trust receive tax-exempt income?</td>
<td>Yes No</td>
</tr>
</tbody>
</table>

If "Yes," attach a computation of the allocation of expenses.

71 If a complex trust making the section 663(b) election, check the "Yes" box ........................................................................ 71

72 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? 72

73 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 73) 73

74 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 74