

Form Department of the Treasury Internal Revenue Service

beginning ....., 1985, and ending ....., 19.....

Check applicable boxes:

- Decedent's estate
Simple trust
Complex trust
Grantor type trust
Ancillary return
Bankruptcy estate
Generation-skipping trust
Family estate trust
Pooled income fund
Final return
Amended return

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
Date entity created
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)

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

Income section table with columns for line numbers (1-9) and descriptions (Dividends, Interest income, Partnership income, etc.)

Deductions section table with columns for line numbers (10-24) and descriptions (Interest, Taxes, Fiduciary fees, Charitable deduction, etc.)

Computation of Tax section table with columns for line numbers (25-37) and descriptions (Tax rate schedule, Credits, Balance, Federal income tax, etc.)

Please Sign Here section containing signature lines for the fiduciary and preparer, along with dates and social security numbers.

**Do not complete Schedules A and B for a simple trust or a pooled income fund.**

**SCHEDULE A.—Charitable Deduction**

(Write the name and address of each charitable organization to whom your contributions total \$3,000 or more on an attached sheet.)

1	Amounts paid or permanently set aside for charitable purposes from current year's gross income . . . . .		
2	Tax-exempt interest allocable to charitable distribution (see instructions) . . . . .		
	<b>(Complete lines 3 through 6 below only if gain on Schedule D (Form 1041), line 16, column (b), exceeds loss on Schedule D (Form 1041), line 15, column (b).)</b>		
3	Long-term capital gain included on line 1 (see instructions) . . . . .		
4	Enter gain from Schedule D (Form 1041), line 16, column (b), minus loss on Schedule D (Form 1041), line 15, column (b)		
5	Enter gain from Schedule D (Form 1041), line 16, column (c), minus loss on Schedule D (Form 1041), line 15, column (c)		
6	Enter 60% of the amount on line 3, 4, or 5, whichever is the smallest . . . . .		
7	Add line 2 and line 6. . . . .		
8	Balance (subtract line 7 from line 1) . . . . .		
9	Enter the net 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 . . . . .		
10	Amounts paid or permanently set aside for charitable purposes from gross income of a prior year (see instructions) . . . . .		
11	Total (add lines 8, 9, and 10). Enter here and on page 1, line 13 . . . . .		

**SCHEDULE B.—Income Distribution Deduction**

1	Adjusted total income (enter amount from page 1, line 17) (If net loss, enter zero) . . . . .		
2	Adjusted tax-exempt interest, (see instructions) . . . . .		
3	Net gain shown on Schedule D (Form 1041), line 17, column (a). If net loss, enter zero . . . . .		
4	Enter amount from Schedule A, line 9 . . . . .		
5	Enter 40% of the amount on Schedule A, line 3, 4, or 5 whichever is smallest . . . . .		
6	Short-term capital gain included on Schedule A, line 1 . . . . .		
7	If the amount on page 1, line 6 is a capital loss enter here as a positive figure . . . . .		
8	If the amount on page 1, line 6 is a capital gain enter here as a negative figure . . . . .		
9	Distributable net income (combine lines 1 through 8) . . . . .		
10	If a complex trust, amount of income for the tax year determined under the governing instrument (accounting income) . . . . .	10	
11	Amount of income required to be distributed currently (see instructions) . . . . .		
12	Other amounts paid, credited, or otherwise required to be distributed (see instructions) . . . . .		
13	Total distributions (add lines 11 and 12) (If greater than line 10, see instructions) . . . . .		
14	Enter the total of tax-exempt income included on line 13 . . . . .		
15	Tentative income distribution deduction (subtract line 14 from line 13) . . . . .		
16	Tentative income distribution deduction (subtract line 2 from line 9) . . . . .		
17	Income distribution deduction (enter the smaller of line 15 or line 16 here and on page 1, line 18) . . . . .		

**Other Information**

	Yes	No
1 If the fiduciary's name or address has changed enter the old information ► . . . . .		
2 Did the estate or trust receive tax-exempt income? (If "Yes," attach a computation of the allocation of expenses) . . . . .		
3 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? . . . . .		
4 At any time during the tax year did the estate or trust have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? (See the instructions for question 4) . . . . .		
If "Yes," write the name of the foreign country ► . . . . .		
5 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) . . . . .		
6 Check this box, if this entity has filed or is required to file Form 8264, Application for Registration of a Tax Shelter ► <input type="checkbox"/>		
7 Check this box, if this entity is a complex trust making the section 663(b) election . . . . . ► <input type="checkbox"/>		
8 Check this box, if a section 643(d)(3) election is made. (Attach Schedule D (Form 1041)) . . . . . ► <input type="checkbox"/>		
9 Check this box, if the decedent's estate has been open for more than two years. (See instructions) . . . . . ► <input type="checkbox"/>		