

Form **1041**

Department of the Treasury
Internal Revenue Service

U.S. Fiduciary Income Tax Return

For the calendar year 1987 or fiscal year

OMB No. 1545-0092

1987

beginning , 1987, and ending , 19

Check applicable boxes:

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

Check if this is for a short taxable year under section 645

Employer identification number

Date entity created

Nonexempt charitable and split-interest trusts, check applicable boxes (see instructions):

- Described in section 4947(a)(1)
- Not a private foundation
- Described in section 4947(a)(2)

Income	1 Dividends	1
	2 Interest income	2
	3 Income (or losses) from partnerships, other estates or other trusts (see instructions)	3
	4 Net rent and royalty income (or loss) (attach Schedule E (Form 1040)).	4
	5 Net business and farm income (or loss) (attach Schedules C and F (Form 1040))	5
	6 Capital gain (or loss) (attach Schedule D (Form 1041))	6
	7 Ordinary gain (or loss) (attach Form 4797)	7
	8 Other income (state nature of income)	8
	9 Total income (add lines 1 through 8)	9

Deductions	10 Interest	10
	11 Fiduciary fees	11
	12 Charitable deduction (from Schedule A, line 6)	12
	13 Attorney, accountant, and return preparer fees	13
	14 Other deductions (including taxes) (attach schedule)	14
	15 Total (add lines 10 through 14)	15
	16 Adjusted total income (or loss) (subtract line 15 from line 9)	16
	17 Income distribution deduction (from Schedule B, line 17) (see instructions) (attach Schedule K-1 (Form 1041)).	17
	18 Estate tax deduction (including generation-skipping transfer taxes) (attach computation)	18
	19 Exemption	19
	20 Total (add lines 17 through 19)	20
21 Taxable income of fiduciary (subtract line 20 from line 16)	21	

Please attach check or money order here	22 Tax: <input type="checkbox"/> a Tax rate schedule or <input type="checkbox"/> Schedule D; b Other tax; Total	22c
	23 Credits: a Foreign tax; b Nonconventional fuel; Total	23c
	24 Credits: <input type="checkbox"/> Form 3800 <input type="checkbox"/> Form 3468 <input type="checkbox"/> Form 5884 <input type="checkbox"/> Form 6478 <input type="checkbox"/> Form 6765 <input type="checkbox"/> Form 8586	24
	25 Total (add lines 23c and 24)	25
	26 Balance (subtract line 25 from line 22c)	26
	27 Recapture of investment credit (attach Form 4255).	27
	28 Alternative minimum tax (attach Form 8656).	28
	29 Total (add lines 26 through 28)	29
	30 Credits: a Form 2439; b Form 4136; c Form 6249; Total	30d
	31 Payments: a 1987 estimated tax payments; b Paid with extension of time to file (attach Form 2758); c Withheld; Total	31d
	32 Total (add lines 30d and 31d)	32
	33 Balance of tax due (subtract line 32 from line 29) (see instructions)	33
	34 Overpayment (subtract line 29 from line 32)	34
	35 Amount of line 34 to be: a Credited to your 1988 estimated tax; b Treated as paid by trust beneficiaries (Attach Form 1041-T); Refunded	35c

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.

Please Sign Here

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. _____

Firm's name (or yours if self-employed) and address _____ E.I. No. _____

ZIP code _____

SCHEDULE A.—Charitable Deduction—Do not complete for a simple trust or a pooled income fund.
 (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	1		
2	Tax-exempt interest allocable to charitable distribution (see instructions)	2		
3	Balance (subtract line 2 from line 1)	3		
4	Enter the net short-term capital gain and the net long-term capital gain of the current tax year allocable to corpus paid or permanently set aside for charitable purposes	4		
5	Amounts paid or permanently set aside for charitable purposes from gross income of a prior year (see instructions)	5		
6	Total (add lines 3, 4, and 5). Enter here and on page 1, line 12	6		

SCHEDULE B.—Income Distribution Deduction

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

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.) Enter the amount of tax-exempt interest income ►		
3 Did the estate or trust have any passive activity loss(es)? (If "Yes," enter the amount of any such loss(es) on Form 8582, Passive Activity Loss Limitations, to figure the allowable loss.)		
4 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?		
5 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 exceptions and filing requirements for Form TD F 90-22.1 If "Yes," enter the name of the foreign country ►		
6 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.)		
7 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"/>	
8 Check this box if this entity is a complex trust making the section 663(b) election	<input type="checkbox"/>	
9 Check this box if a section 643(e)(3) election is made (attach Schedule D (Form 1041))	<input type="checkbox"/>	
10 Check this box if the decedent's estate has been open for more than 2 years (see instructions)	<input type="checkbox"/>	