**U.S. Fiduciary Income Tax Return** 1991

For the calendar year 1991 or fiscal year beginning 1991, and ending 1991, OMB No. 1545-0092

### A. Type of Entity

- **Decedent's estate**
- **Simple trust**
- **Complex trust**
- **Grantor type trust**
- **Bankruptcy estate**
- **Family estate trust**
- **Pooled income fund**

**Number, street, and room or suite no. (If a P.O. box, see page 4 of instructions.)**

**Name of estate or trust (grantor type trust, see instructions)**

**Name and title of fiduciary**

**City, state, and ZIP code**

### B. Number of Schedules K-1 attached (see instructions)

**Check applicable boxes:**

- Initial return
- Final return
- Amended return
- Change in Fiduciary's Name or Address
- Change in Fiduciary's Address
- Nonexempt charitable and split-interest trusts, check applicable boxes (see instructions)
- Bankruptcy estate
- Family estate trust
- Pooled income fund
- Described in section 4947(a)(1)
- Described in section 4947(a)(2)

### Income

<table>
<thead>
<tr>
<th>Number</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Interest income</td>
</tr>
<tr>
<td>2</td>
<td>Dividends</td>
</tr>
<tr>
<td>3</td>
<td>Business income or (loss) (attach Schedule C (Form 1040))</td>
</tr>
<tr>
<td>4</td>
<td>Capital gain or (loss) (attach Schedule D (Form 1041))</td>
</tr>
<tr>
<td>5</td>
<td>Rents, royalties, partnerships, other estates and trusts, etc. (attach Schedule E (Form 1040))</td>
</tr>
<tr>
<td>6</td>
<td>Farm income or (loss) (attach Schedule F (Form 1040))</td>
</tr>
<tr>
<td>7</td>
<td>Ordinary gain or (loss) (attach Form 4797)</td>
</tr>
<tr>
<td>8</td>
<td>Other income (state nature of income)</td>
</tr>
<tr>
<td><strong>9</strong></td>
<td><strong>Total income</strong> (combine lines 1 through 8)</td>
</tr>
</tbody>
</table>

### Deductions

<table>
<thead>
<tr>
<th>Number</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>Interest</td>
</tr>
<tr>
<td>11</td>
<td>Taxes</td>
</tr>
<tr>
<td>12</td>
<td>Fiduciary fees</td>
</tr>
<tr>
<td>13</td>
<td>Charitable deduction (from Schedule A, line 6)</td>
</tr>
<tr>
<td>14</td>
<td>Attorney, accountant, and return preparer fees</td>
</tr>
<tr>
<td>15a</td>
<td>Other deductions NOT subject to the 2% floor (attach schedule)</td>
</tr>
<tr>
<td>15b</td>
<td>Allowable miscellaneous itemized deductions subject to the 2% floor</td>
</tr>
<tr>
<td><strong>15c</strong></td>
<td><strong>Total deductions</strong> (add lines 15a and 15b)</td>
</tr>
<tr>
<td><strong>16</strong></td>
<td><strong>Total</strong> (add lines 10 through 14, and 15c)</td>
</tr>
</tbody>
</table>

### Adjusted total income or (loss) (subtract line 16 from line 9). Enter here and on Schedule B, line 1.

### Estate tax deduction (including certain generation-skipping transfer taxes) (attach computation)

### Exemption

### Total deductions (add lines 18 through 20)

### Taxable income of fiduciary (subtract line 21 from line 17)

### Total tax (from Schedule G, line 7)

### Payments:

- a 1991 estimated tax payments and amount applied from 1990 return
- b Treated as credited to beneficiaries (from Form 1040-T)
- c Subtract line 24b from line 24a
- d Tax paid with extension of time to file
- e Federal income tax withheld
- f Credits:
- g Form 2439
- h Other

### Total payments (add lines 24c through 24e, and 24i)

### Penalty for underpayment of estimated tax (see instructions)

### If the total of lines 23 and 26 is larger than line 25, enter **TAX DUE**

### If line 25 is larger than the total of lines 23 and 26, enter **OVERPAYMENT**

### Amount of line 28 to be:

- a **Credited to 1992 estimated tax**
- b **Refunded**

### 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.

### Signature of fiduciary or officer representing fiduciary

### Date

### EIN of fiduciary (see instructions)

### 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)**
- **Address**
- **ZIP code**

For Paperwork Reduction Act Notice, see page 1 of the separate instructions.
### Schedule A  Charitable Deduction—Do not complete for a simple trust or a pooled income fund.

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).
3. Subtract line 2 from line 1.
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 (see instructions).
5. Amounts paid or permanently set aside for charitable purposes from gross income of a prior year (see instructions).
6. Total (add lines 3 through 5). Enter here and on page 1, line 13.

### Schedule B  Income Distribution Deduction (see instructions)

1. Adjusted total income (from page 1, line 17) (see instructions).
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 4.
5. Long-term capital gain included on Schedule A, line 1.
6. Short-term capital gain included on Schedule A, line 1.
7. If the amount on page 1, line 4, is a capital loss, enter here as a positive figure.
8. If the amount on page 1, line 4, is a capital gain, enter here as a negative figure.
9. Distributable net income (combine lines 1 through 8).
10. Amount of income for the tax year determined under the governing instrument (accounting income).
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 amount 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.

### Schedule G  Tax Computation (see instructions)

1. Tax: □ Tax rate schedule or □ Schedule D. ...... □ Other taxes. ......... Total ► 1c
2a. Foreign tax credit (attach Form 1116).
2b. Credit for fuel produced from a nonconventional source.
2c. General business credit. Check if from: □ Form 3800 or □ Form (specify) ► 2c
2d. Credit for prior year minimum tax (attach Form 8801) ► 2d
3. Total credits (add lines 2a through 2d) ▶ 3
4. Subtract line 3 from line 1c.
5. Recapture taxes. Check if from: □ Form 4255 □ Form 8611, ► 5
6. Alternative minimum tax (attach Form 8656) ◄ 6
7. Total tax (add lines 4 through 6). Enter here and on page 1, line 23 ◄ 7

### Other Information (see instructions)

1. 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 and exempt-interest dividends ► $  ◄
2. Did the estate or trust have any passive activity losses? (If “Yes,” enter these losses on Form 8582, Passive Activity Loss Limitations, to figure the allowable loss.)
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 exceptions and filing requirements for Form TD F 90-22.1.) If “Yes,” enter 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.
7. Check this box if this entity is a complex trust making the section 663(b) election.
8. Check this box to make a section 643(e)(3) election (attach Schedule D (Form 1041)).
9. Check this box if the decedent’s estate has been open for more than 2 years.
10. Check this box if the trust is a participant in a Common Trust Fund that was required to adopt a calendar year.