

For the calendar year 1992 or fiscal year beginning , 1992, and ending , 19 OMB No. 1545-0092

A Type of Entity
B Number of Schedules K-1 attached
C Employer identification number
D Date entity created
E Nonexempt charitable and split-interest trusts

F Check applicable boxes: Initial return, Final return, Amended return
G Pooled mortgage account (see instructions)

Table with 9 rows for Income (Interest income, Dividends, Business income, Capital gain, Rents, Farm income, Ordinary gain, Other income, Total income)

Table with 12 rows for Deductions (Interest, Taxes, Fiduciary fees, Charitable deduction, Attorney fees, Other deductions, Total deductions)

Table with 10 rows for Tax and Payments (Taxable income, Total tax, Payments, Total payments, Penalty, Tax due/overpayment)

Please Sign Here 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.

Paid Preparer's Use Only Preparer's signature, Date, Check if self-employed, Preparer's social security no., Firm's name, E.I. No., ZIP code

Schedule A Charitable Deduction—Do not complete for a simple trust or a pooled income fund.

1	Amounts paid for charitable purposes from current year's gross income	1		
2	Amounts permanently set aside for charitable purposes from current year's gross income	2		
3	Add lines 1 and 2	3		
4	Tax-exempt income allocable to charitable contribution (see instructions)	4		
5	Subtract line 4 from line 3	5		
6	Amounts paid or set aside for charitable purposes other than from the current year's income	6		
7	Total (add lines 5 and 6). Enter here and on page 1, line 13	7		

Schedule B Income Distribution Deduction (see instructions)

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

Schedule G Tax Computation (see instructions)

1	Tax: a <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	1a			1c
	b Other taxes	1b			
	c Total (add lines 1a and 1b) ▶				
2a	Foreign tax credit (attach Form 1116)	2a			3
b	Credit for fuel produced from a nonconventional source	2b			
c	General business credit. Check if from: <input type="checkbox"/> Form 3800 or <input type="checkbox"/> Form (specify) ▶	2c			
d	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				4
5	Recapture taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611				5
6	Alternative minimum tax (from Schedule H, line 39)				6
7	Total tax (add lines 4 through 6). Enter here and on page 1, line 23 ▶				7

Other Information (see instructions)

	Yes	No
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," get 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 bank, securities, or other financial account in a foreign country? (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 ▶ <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 to make a section 643(e)(3) election (attach Schedule D (Form 1041)) ▶ <input type="checkbox"/>		
9 Check this box if the decedent's estate has been open for more than 2 years ▶ <input type="checkbox"/>		

Schedule H Alternative Minimum Tax (see instructions)—To Be Completed by any Estate or Trust Claiming an Income Distribution Deduction (from Schedule B)

Part I—Fiduciary's Share of Alternative Minimum Taxable Income

1	Adjusted total income or (loss) (from page 1, line 17)		1
2	Net operating loss deduction (Enter as a positive amount)		2
3	Add lines 1 and 2		3
4a	Interest	4a	
b	Taxes	4b	
c	Miscellaneous itemized deductions (from page 1, line 15b)	4c	
d	Refund of taxes	4d ()	
e	Combine lines 4a through 4d		4e
5	Adjustments:		
a	Depreciation of property placed in service after 1986	5a	
b	Circulation and research and experimental expenditures paid or incurred after 1986	5b	
c	Mining exploration and development costs paid or incurred after 1986	5c	
d	Long-term contracts entered into after February 28, 1986	5d	
e	Pollution control facilities placed in service after 1986	5e	
f	Installment sales of certain property	5f	
g	Adjusted gain or loss (including incentive stock options)	5g	
h	Certain loss limitations	5h	
i	Tax shelter farm activities	5i	
j	Passive activities	5j	
k	Beneficiaries of other estates or trusts	5k	
l	Combine lines 5a through 5k		5l
6	Tax preference items:		
a	Appreciated property charitable deduction	6a	
b	Tax-exempt interest from private activity bonds issued after August 7, 1986	6b	
c	Depletion	6c	
d	Combine lines 6a through 6c		6d
7	Other items of tax preference:		
a	Accelerated depreciation of real property placed in service before 1987	7a	
b	Accelerated depreciation of leased personal property placed in service before 1987	7b	
c	Intangible drilling costs	7c	
d	Combine lines 7a through 7c		7d
8	Add lines 3, 4e, 5l, 6d, and 7d		8
9a	Adjustment based on energy preferences	9a	
b	Alternative tax net operating loss deduction (see instructions for limitations)	9b	
c	Add lines 9a and 9b		9c
10	Adjusted alternative minimum taxable income (subtract line 9c from line 8). Enter here and on line 13 Note: Complete Part II before proceeding with line 11.		10
11a	Income distribution deduction from line 27	11a	
b	Estate tax deduction (from page 1, line 19)	11b	
c	Add lines 11a and 11b		11c
12	Fiduciary's share of alternative minimum taxable income (subtract line 11c from line 10) Note: If line 12 is more than \$20,000, proceed to Part III. If line 12 is \$20,000 or less, stop here, as you are not liable for the alternative minimum tax.		12

Part II—Income Distribution Deduction on a Minimum Tax Basis

13	Adjusted alternative minimum taxable income (from line 10)	13	
14	Adjusted tax-exempt interest (other than amounts included in line 6b)	14	
15	Net capital gain from Schedule D (Form 1041), line 17, column (a) (If a loss, enter -0-.)	15	
16	Capital gains allocable to corpus paid or set aside for charitable purposes (from Schedule A, line 6)	16	
17	Capital gains paid or permanently set aside for charitable purposes from current year's income (see instructions)	17	
18	Capital gains computed on a minimum tax basis included in line 10	18	()
19	Capital losses computed on a minimum tax basis included in line 10 (Enter as a positive amount.)	19	
20	Distributable net alternative minimum taxable income (DNAMTI) (combine lines 13 through 19).	20	
21	Income required to be distributed currently (from Schedule B, line 11)	21	
22	Other amounts paid, credited, or otherwise required to be distributed (from Schedule B, line 12)	22	
23	Total distributions (add lines 21 and 22)	23	
24	Tax-exempt income included on line 23 (other than amounts included in line 6b)	24	
25	Tentative income distribution deduction on a minimum tax basis (subtract line 24 from line 23).	25	
26	Tentative income distribution deduction on a minimum tax basis (subtract line 14 from line 20).	26	
27	Income distribution deduction on a minimum tax basis (Enter the smaller of line 25 or line 26). Enter here and on line 11a	27	

Part III—Computation of Alternative Minimum Tax

28	Enter amount from line 12	28	
29	Exemption amount	29	\$20,000
30	Phase-out of exemption amount	30	\$75,000
31	Subtract line 30 from line 28 (If zero or less, enter -0-.)	31	
32	Multiply line 31 by 25% (.25)	32	
33	Subtract line 32 from line 29 (If zero or less, enter -0-.)	33	
34	Subtract line 33 from line 28	34	
35	Multiply line 34 by 24% (.24)	35	
36	Alternative minimum foreign tax credit (see instructions)	36	
37	Tentative minimum tax (subtract line 36 from line 35)	37	
38a	Regular tax before credits (see instructions)	38a	
b	Section 644 tax (see instructions)	38b	
c	Add lines 38a and 38b	38c	
39	Alternative minimum tax (subtract line 38c from line 37). Enter here and on Schedule G, line 6.	39	