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

**Form 1041**

For the calendar year 1993 or fiscal year

**A Type of Entity**
- Decedent's estate
- Simple trust
- Complex trust
- Grantor type trust
- Bankruptcy estate–Chpt. 7
- Bankruptcy estate–Chpt. 11
- Pooled income fund

**Number of Schedules K-1 attached (see instructions)**
- Initial return
- Final return
- Amended return

**F Check applicable boxes:**
- Initial return
- Final return
- Amended return

**Income**
- Interest income
- Dividends
- Business income or (loss) (attach Schedule C or C-EZ (Form 1040))
- Capital gain or (loss) (attach Schedule D (Form 1041))
- Rents, royalties, partnerships, other estates and trusts, etc. (attach Schedule E (Form 1040))
- Farm income or (loss) (attach Schedule F (Form 1040))
- Ordinary gain or (loss) (attach Form 4797)
- Other income (state nature of income)

**Total income (combine lines 1 through 8)**

**Deductions**
- Interest (Check if Form 4952 is attached)
- Taxes
- Fiduciary fees
- Charitable deduction (from Schedule A, line 7)
- Attorney, accountant, and return preparer fees
- Other deductions NOT subject to the 2% floor (attach schedule)

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

**Total income or (loss) (subtract line 16 from line 9). Enter here and on Schedule B, line 1**

**Tax Due.**

**Income distribution deduction (from Schedule B, line 17) (see instructions) (attach Schedules K-1 (Form 1041))**

**Exemption**

**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. 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)**

**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 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 C  Tax Computation (see instructions)

1. **Tax:**
   - a. Tax rate schedule or Schedule D (Form 1041) ............................................................... 1a
   - b. Other taxes ................................................................................................................................. 1b
   - c. Total (add lines 1a and 1b) ..................................................................................................... 1c

2. a. Foreign tax credit (attach Form 1116) ............................................................................................. 2a
   - b. Check: Nonconventional source fuel credit Form 8834 ......................................................... 2b
   - c. General business credit. Enter here and check which forms are attached:
     - □ Form 3800 or □ 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:  
   - □ Form 4255  
   - □ Form 8611  
6. Alternative minimum tax (from Schedule H, line 39) ....................................................................... 5
7. **Total** tax (add lines 4 through 6). Enter here and on page 1, line 23 .............................................. 6

### 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: $ .......................... 1
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.) ................................................................. 2
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? ................................................................. 3
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.) ................................. 4
   - If “Yes,” enter the name of the foreign country .............................................................................. 5
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
6. Did the estate or trust receive, or pay, any seller-financed mortgage interest? .................................................. 7
7. If this entity has filed or is required to file Form 8264, Application for Registration of a Tax Shelter, check here ...................................................................................................................................................... 8
8. If this is a complex trust making the section 663(b) election, check here .............................................. 9
9. To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here ....................... 10
10. If the decedent's estate has been open for more than 2 years, check here ........................................... 11

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**Yes**  **No**
## Part I—Fiduciary’s Share of Alternative Minimum Taxable Income

1. Adjusted total income or (loss) (from page 1, line 17).  
2. Net operating loss deduction (Enter as a positive amount.).
3. Add lines 1 and 2.  
4a. Interest.  
4b. Taxes.  
4c. Miscellaneous itemized deductions (from page 1, line 15b).  
4d. Refund of taxes.
4e. Combine lines 4a through 4d.  
5. Adjustments:
   b. Circulation and research and experimental expenditures paid or incurred after 1986.  
   c. Mining exploration and development costs paid or incurred after 1986.  
   e. Pollution control facilities placed in service after 1986.  
   f. Installment sales of certain property.  
   g. Adjusted gain or loss (including incentive stock options).  
   h. Certain loss limitations.  
   i. Tax shelter farm activities.  
   j. Passive activities.  
   k. Beneficiaries of other trusts or decedent’s estates.
5l. Combine lines 5a through 5k.  
6. Tax preference items:
   a. Tax-exempt interest from specified private activity bonds.  
   b. Depletion.  
6c. Combine lines 6a and 6b.  
7. Other items of tax preference:
   c. Intangible drilling costs.  
7d. Combine lines 7a through 7c.  
8. Add lines 3, 4e, 5l, 6c, and 7d.
9. Alternative tax net operating loss deduction (see instructions for limitations).  
10. Adjusted alternative minimum taxable income (subtract line 9 from line 8). Enter here and on line 13.  

**Note:** Complete Part II before proceeding with line 11.

11a. Income distribution deduction from line 27.  
11b. Estate tax deduction (from page 1, line 19).
11c. Add lines 11a and 11b.  
12. Fiduciary’s share of alternative minimum taxable income (subtract line 11c from line 10).

**Note:** If line 12 is more than $22,500, proceed to Part III. If line 12 is $22,500 or less, stop here, as you are not liable for the alternative minimum tax.
### Part II—Income Distribution Deduction on a Minimum Tax Basis

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

### Part III—Alternative Minimum Tax Computation

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>28</td>
<td>Enter amount from line 12 (If at least $165,000, but not more than $175,000, skip lines 29a through 33. If more than $175,000, skip lines 29a through 34.)</td>
<td></td>
</tr>
<tr>
<td>29a</td>
<td>Exemption amount</td>
<td>$22,500</td>
</tr>
<tr>
<td>29b</td>
<td>Phase-out of exemption amount</td>
<td>$75,000</td>
</tr>
<tr>
<td>30</td>
<td>Subtract line 29b from line 28 (If zero or less, enter -0-).</td>
<td></td>
</tr>
<tr>
<td>31</td>
<td>Multiply line 30 by 25% (.25)</td>
<td></td>
</tr>
<tr>
<td>32</td>
<td>Subtract line 31 from line 29a (If zero or less, enter -0-).</td>
<td></td>
</tr>
<tr>
<td>33</td>
<td>Subtract line 32 from line 28</td>
<td></td>
</tr>
<tr>
<td>34</td>
<td>Multiply line 33 by 26% (.26). (If line 28 is at least $165,000, but not more than $175,000, multiply line 28 by 26% (.26). Enter the result here, and skip line 35.</td>
<td></td>
</tr>
<tr>
<td>35</td>
<td>If line 28 is $175,000 or more, subtract $175,000 from line 28. Multiply the difference by 28% (.28). Add the result to $45,500 and enter the result here</td>
<td></td>
</tr>
<tr>
<td>36</td>
<td>Alternative minimum tax foreign tax credit (see instructions)</td>
<td></td>
</tr>
<tr>
<td>37</td>
<td>Tentative minimum tax (subtract line 36 from line 34 or 35, whichever applies)</td>
<td></td>
</tr>
<tr>
<td>38a</td>
<td>Regular tax before credits (see instructions)</td>
<td></td>
</tr>
<tr>
<td>38b</td>
<td>Section 644 tax (see instructions)</td>
<td></td>
</tr>
<tr>
<td>38c</td>
<td>Add lines 38a and 38b</td>
<td></td>
</tr>
<tr>
<td>39</td>
<td><strong>Alternative minimum tax.</strong> (subtract line 38c from line 37). (If zero or less, enter -0-) Enter here and on Schedule G, line 6.</td>
<td></td>
</tr>
</tbody>
</table>