

A Type of entity (see instr.): For calendar year 2002 or fiscal year beginning , 2002, and ending , 20
Decedent's estate
Simple trust
Complex trust
Qualified disability trust
ESBT (S portion only)
Grantor type trust
Bankruptcy estate—Ch. 7
Bankruptcy estate—Ch. 11
Pooled income fund
Name of estate or trust (If a grantor type trust, see page 11 of the instructions.)
C Employer identification number
D Date entity created
Name and title of fiduciary
E Nonexempt charitable and split-interest trusts, check applicable boxes (see page 12 of the instructions):
Number, street, and room or suite no. (If a P.O. box, see page 11 of the instructions.)
Described in section 4947(a)(1)
Not a private foundation
Described in section 4947(a)(2)
B Number of Schedules K-1 attached (see instructions)
City or town, state, and ZIP code

F Check applicable boxes: Initial return Final return Amended return
Change in fiduciary's name Change in fiduciary's address
G Pooled mortgage account (see page 13 of the instructions): Bought Sold Date:

Table with 9 rows (Income) and 3 columns. Rows include Interest income, Ordinary dividends, Business income or (loss), Capital gain or (loss), Rents, royalties, partnerships, other estates and trusts, etc., Farm income or (loss), Ordinary gain or (loss), Other income, and Total income.

Table with 12 rows (Deductions) and 3 columns. Rows include Interest, Taxes, Fiduciary fees, Charitable deduction, Attorney, accountant, and return preparer fees, Other deductions, Allowable miscellaneous itemized deductions, Total, Adjusted total income or (loss), Income distribution deduction, Estate tax deduction, Exemption, and Total deductions.

Table with 10 rows (Tax and Payments) and 3 columns. Rows include Taxable income, Total tax, Payments (a, b, c, d, e, f, g), Total payments, Estimated tax penalty, Tax due, Overpayment, and Amount of line 28 to be.

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 taxpayer) is based on all information of which preparer has any knowledge.
Signature of fiduciary or officer representing fiduciary Date EIN of fiduciary if a financial institution
May the IRS discuss this return with the preparer shown below (see instr.)? Yes No

Paid Preparer's Use Only
Preparer's signature Date Check if self-employed Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code EIN Phone no.

**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 gross income (see page 19)	1		
2	Tax-exempt income allocable to charitable contributions (see page 19 of the instructions)	2		
3	Subtract line 2 from line 1	3		
4	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes	4		
5	Add lines 3 and 4	5		
6	Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable purposes (see page 19 of the instructions)	6		
7	<b>Charitable deduction.</b> Subtract line 6 from line 5. Enter here and on page 1, line 13	7		

**Schedule B Income Distribution Deduction**

1	Adjusted total income (see page 19 of the instructions)	1		
2	Adjusted tax-exempt interest	2		
3	Total net gain from Schedule D (Form 1041), line 16, column (1) (see page 20 of the instructions)	3		
4	Enter amount from Schedule A, line 4 (reduced by any allocable section 1202 exclusion)	4		
5	Capital gains for the tax year included on Schedule A, line 1 (see page 20 of the instructions)	5		
6	Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss as a positive number	6		
7	<b>Distributable net income (DNI).</b> Combine lines 1 through 6. If zero or less, enter -0-	7		
8	If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law	8		
9	Income required to be distributed currently	9		
10	Other amounts paid, credited, or otherwise required to be distributed	10		
11	Total distributions. Add lines 9 and 10. If greater than line 8, see page 20 of the instructions	11		
12	Enter the amount of tax-exempt income included on line 11	12		
13	Tentative income distribution deduction. Subtract line 12 from line 11	13		
14	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-	14		
15	<b>Income distribution deduction.</b> Enter the smaller of line 13 or line 14 here and on page 1, line 18	15		

**Schedule G Tax Computation** (see page 21 of the instructions)

1	<b>Tax:</b> a <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	1a			
	b Tax on lump-sum distributions (attach Form 4972)	1b			
	c Alternative minimum tax (from Schedule I, line 56)	1c			
	d <b>Total.</b> Add lines 1a through 1c	1d			
2a	Foreign tax credit (attach Form 1116)	2a			
b	Other nonbusiness credits (attach schedule)	2b			
c	General business credit. Enter here and check which forms are attached: <input type="checkbox"/> Form 3800 <input type="checkbox"/> Forms (specify) ▶	2c			
d	Credit for prior year minimum tax (attach Form 8801)	2d			
3	<b>Total credits.</b> Add lines 2a through 2d	3			
4	Subtract line 3 from line 1d. If zero or less, enter -0-	4			
5	Recapture taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611.	5			
6	Household employment taxes. Attach Schedule H (Form 1040)	6			
7	<b>Total tax.</b> Add lines 4 through 6. Enter here and on page 1, line 23	7			

**Other Information**

	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 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	At any time during calendar year 2002, 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 page 22 of the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ▶ .....		
4	During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the estate or trust may have to file Form 3520. See page 22 of the instructions		
5	Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see page 22 for required attachment		
6	If this is an estate or a complex trust making the section 663(b) election, check here (see page 23) ▶ <input type="checkbox"/>		
7	To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see page 23). ▶ <input type="checkbox"/>		
8	If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the estate, and check here ▶ <input type="checkbox"/>		
9	Are any present or future trust beneficiaries skip persons? See page 23 of the instructions		

**Schedule I Alternative Minimum Tax** (see pages 23 through 29 of the instructions)

**Part I—Estate's or Trust's Share of Alternative Minimum Taxable Income**

1	Adjusted total income or (loss) (from page 1, line 17)	1		
2	Interest	2		
3	Taxes	3		
4	Miscellaneous itemized deductions (from page 1, line 15b)	4		
5	Refund of taxes	5	(	)
6	Depletion (difference between regular tax and AMT)	6		
7	Net operating loss deduction. Enter as a positive amount	7		
8	Interest from specified private activity bonds exempt from the regular tax	8		
9	Qualified small business stock (42% of gain excluded under section 1202)	9		
10	Exercise of incentive stock options (excess of AMT income over regular tax income)	10		
11	Other estates and trusts (amount from Schedule K-1 (Form 1041), line 9)	11		
12	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	12		
13	Disposition of property (difference between AMT and regular tax gain or loss)	13		
14	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	14		
15	Passive activities (difference between AMT and regular tax income or loss)	15		
16	Loss limitations (difference between AMT and regular tax income or loss)	16		
17	Circulation costs (difference between regular tax and AMT)	17		
18	Long-term contracts (difference between AMT and regular tax income)	18		
19	Mining costs (difference between regular tax and AMT)	19		
20	Research and experimental costs (difference between regular tax and AMT)	20		
21	Income from certain installment sales before January 1, 1987	21	(	)
22	Intangible drilling costs preference	22		
23	Other adjustments, including income-based related adjustments	23		
24	Alternative tax net operating loss deduction	24	(	)
25	Adjusted alternative minimum taxable income. Combine lines 1 through 24	25		
<b>Note:</b> Complete Part II below before going to line 26.				
26	Income distribution deduction from line 44 below	26		
27	Estate tax deduction (from page 1, line 19)	27		
28	Add lines 26 and 27	28		
29	Estate's or trust's share of alternative minimum taxable income. Subtract line 28 from line 25.	29		

If line 29 is:

- \$22,500 or less, stop here and enter -0- on Schedule G, line 1c. The estate or trust is not liable for the alternative minimum tax.
- Over \$22,500, but less than \$165,000, go to line 45.
- \$165,000 or more, enter the amount from line 29 on line 51 and go to line 52.

**Part II—Income Distribution Deduction on a Minimum Tax Basis**

30	Adjusted alternative minimum taxable income (see page 27 of the instructions)	30		
31	Adjusted tax-exempt interest (other than amounts included on line 8)	31		
32	Total net gain from Schedule D (Form 1041), line 16, column (1). If a loss, enter -0-	32		
33	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes (from Schedule A, line 4)	33		
34	Capital gains paid or permanently set aside for charitable purposes from gross income (see page 28 of the instructions)	34		
35	Capital gains computed on a minimum tax basis included on line 25	35	(	)
36	Capital losses computed on a minimum tax basis included on line 25. Enter as a positive amount	36		
37	Distributable net alternative minimum taxable income (DNAMTI). Combine lines 30 through 36. If zero or less, enter -0-	37		
38	Income required to be distributed currently (from Schedule B, line 9)	38		
39	Other amounts paid, credited, or otherwise required to be distributed (from Schedule B, line 10)	39		
40	Total distributions. Add lines 38 and 39	40		
41	Tax-exempt income included on line 40 (other than amounts included on line 8).	41		
42	Tentative income distribution deduction on a minimum tax basis. Subtract line 41 from line 40	42		
43	Tentative income distribution deduction on a minimum tax basis. Subtract line 31 from line 37. If zero or less, enter -0-	43		
44	Income distribution deduction on a minimum tax basis. Enter the smaller of line 42 or line 43. Enter here and on line 26	44		

**Part III—Alternative Minimum Tax**

45	Exemption amount . . . . .			45	\$22,500	00
46	Enter the amount from line 29 . . . . .	46				
47	Phase-out of exemption amount . . . . .	47	\$75,000	00		
48	Subtract line 47 from line 46. If zero or less, enter -0- . . . . .	48				
49	Multiply line 48 by 25% (.25) . . . . .			49		
50	Subtract line 49 from line 45. If zero or less, enter -0- . . . . .			50		
51	Subtract line 50 from line 46 . . . . .			51		
52	Go to Part IV of Schedule I to figure line 52 if the estate or trust has a gain on lines 15a and 16 of column (2) of Schedule D (Form 1041) (as refigured for the AMT, if necessary). Otherwise, if line 51 is— <ul style="list-style-type: none"> <li>• \$175,000 or less, multiply line 51 by 26% (.26).</li> <li>• Over \$175,000, multiply line 51 by 28% (.28) and subtract \$3,500 from the result . . . . .</li> </ul>			52		
53	Alternative minimum foreign tax credit (see page 28 of the instructions) . . . . .			53		
54	Tentative minimum tax. Subtract line 53 from line 52 . . . . .			54		
55	Enter the tax from Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a)			55		
56	<b>Alternative minimum tax.</b> Subtract line 55 from line 54. If zero or less, enter -0-. Enter here and on Schedule G, line 1c . . . . .			56		

**Part IV—Line 52 Computation Using Maximum Capital Gains Rates**

**Caution:** If the estate or trust **did not** complete Part V of Schedule D (Form 1041), see page 29 of the instructions before completing this part.

57	Enter the amount from line 51 . . . . .			57		
58	Enter the amount from Schedule D (Form 1041), line 21, or line 9 of the Schedule D Tax Worksheet, whichever applies (as refigured for AMT, if necessary) . . . . .	58				
59	Enter the amount from Schedule D (Form 1041), line 15d, column (2) (as refigured for AMT, if necessary) . . . . .	59				
60	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 58. Otherwise, add lines 58 and 59 and enter the <b>smaller</b> of that result or the amount from line 4 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary).			60		
61	Subtract line 60 from line 57. If zero or less, enter -0- . . . . .			61		
62	If line 61 is \$175,000 or less, multiply line 61 by 26% (.26). Otherwise, multiply line 61 by 28% (.28) and subtract \$3,500 from the result . . . . . ▶			62		
63	Enter the amount from Schedule D (Form 1041), line 26, or line 16 of the Schedule D Tax Worksheet (as figured for the regular tax) . . . . .			63		
64	Enter the <b>smallest</b> of line 57, line 58, or line 63 . . . . .			64		
65	Enter the estate's or trust's allocable portion of qualified 5-year gain, if any, from Schedule D (Form 1041) line 15c, column (2) (as refigured for the AMT, if necessary). . . . .	65				
66	Enter the smaller of line 64 or line 65 . . . . .			66		
67	Multiply line 66 by 8% (.08) . . . . . ▶			67		
68	Subtract line 66 from line 64 . . . . .			68		
69	Multiply line 68 by 10% (.10) . . . . . ▶			69		
70	Enter the <b>smaller</b> of line 57 or line 58 . . . . .			70		
71	Enter the amount from line 64 . . . . .			71		
72	Subtract line 71 from line 70. If zero or less, enter -0- . . . . .			72		
73	Multiply line 72 by 20% (.20) . . . . . ▶			73		
74	Enter the amount from line 57 . . . . .			74		
75	Add lines 61, 64, and 72 . . . . .			75		
76	Subtract line 75 from line 74 . . . . .			76		
77	Multiply line 76 by 25% (.25) . . . . . ▶			77		
78	Add lines 62, 67, 69, 73, and 77. . . . .			78		
79	If line 57 is \$175,000 or less, multiply line 57 by 26% (.26). Otherwise, multiply line 57 by 28% (.28) and subtract \$3,500 from the result . . . . .			79		
80	Enter the <b>smaller</b> of line 78 or line 79 here and on line 52 . . . . . ▶			80		

