

For calendar year 1996 or fiscal year beginning , 1996, and ending , 19

OMB No. 1545-0092

<b>A</b> Type of entity: <input type="checkbox"/> Decedent's estate <input type="checkbox"/> Simple trust <input type="checkbox"/> Complex trust <input type="checkbox"/> Grantor type trust <input type="checkbox"/> Bankruptcy estate—Ch. 7 <input type="checkbox"/> Bankruptcy estate—Ch. 11 <input type="checkbox"/> Pooled income fund	Name of estate or trust (If a grantor type trust, see page 7 of the instructions.)	<b>C</b> Employer identification number  <b>D</b> Date entity created
	Name and title of fiduciary	
	<b>B</b> Number of Schedules K-1 attached (see instructions) ▶	Number, street, and room or suite no. (If a P.O. box, see page 7 of the instructions.)
City or town, state, and ZIP code		

<b>F</b> Check applicable boxes: <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Change in fiduciary's name <input type="checkbox"/> Change in fiduciary's address	<b>G</b> Pooled mortgage account (see page 9 of the instructions): <input type="checkbox"/> Bought <input type="checkbox"/> Sold    Date:
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<b>Income</b>	1 Interest income . . . . .	1	
	2 Dividends . . . . .	2	
	3 Business income or (loss) (attach Schedule C or C-EZ (Form 1040)) . . . . .	3	
	4 Capital gain or (loss) (attach Schedule D (Form 1041)) . . . . .	4	
	5 Rents, royalties, partnerships, other estates and trusts, etc. (attach Schedule E (Form 1040)) . . . . .	5	
	6 Farm income or (loss) (attach Schedule F (Form 1040)) . . . . .	6	
	7 Ordinary gain or (loss) (attach Form 4797) . . . . .	7	
	8 Other income. List type and amount . . . . .	8	
	9 <b>Total income.</b> Combine lines 1 through 8 . . . . . ▶	9	
<b>Deductions</b>	10 Interest. Check if Form 4952 is attached ▶ <input type="checkbox"/>	10	
	11 Taxes . . . . .	11	
	12 Fiduciary fees . . . . .	12	
	13 Charitable deduction (from Schedule A, line 7) . . . . .	13	
	14 Attorney, accountant, and return preparer fees . . . . .	14	
	15a Other deductions NOT subject to the 2% floor (attach schedule) . . . . .	15a	
	b Allowable miscellaneous itemized deductions subject to the 2% floor. . . . .	15b	
	16 <b>Total.</b> Add lines 10 through 15b . . . . .	16	
	17 Adjusted total income or (loss). Subtract line 16 from line 9. Enter here and on Schedule B, line 1 ▶	17	
	18 Income distribution deduction (from Schedule B, line 17) (attach Schedules K-1 (Form 1041)) . . . . .	18	
	19 Estate tax deduction (including certain generation-skipping taxes) (attach computation) . . . . .	19	
20 Exemption . . . . .	20		
21 <b>Total deductions.</b> Add lines 18 through 20 . . . . . ▶	21		
<b>Tax and Payments</b>	22 Taxable income. Subtract line 21 from line 17. If a loss, see page 13 of the instructions	22	
	23 <b>Total tax</b> (from Schedule G, line 8) . . . . .	23	
	24 <b>Payments:</b> a 1996 estimated tax payments and amount applied from 1995 return . . . . .	24a	
	b Estimated tax payments allocated to beneficiaries (from Form 1041-T) . . . . .	24b	
	c Subtract line 24b from line 24a . . . . .	24c	
	d Tax paid with extension of time to file: <input type="checkbox"/> Form 2758 <input type="checkbox"/> Form 8736 <input type="checkbox"/> Form 8800 . . . . .	24d	
	e Federal income tax withheld. If any is from Form(s) 1099, check ▶ <input type="checkbox"/> . . . . .	24e	
	Other payments: f Form 2439 . . . . . ; g Form 4136 . . . . . ; Total ▶	24h	
	25 <b>Total payments.</b> Add lines 24c through 24e, and 24h . . . . . ▶	25	
	26 Estimated tax penalty (see page 13 of the instructions) . . . . .	26	
27 <b>Tax due.</b> If line 25 is smaller than the total of lines 23 and 26, enter amount owed . . . . .	27		
28 <b>Overpayment.</b> If line 25 is larger than the total of lines 23 and 26, enter amount overpaid . . . . .	28		
29 Amount of line 28 to be: a Credited to 1997 estimated tax ▶ ; b Refunded ▶	29		

<b>Please Sign Here</b>	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 if a financial institution (see page 4 of the instructions)
<b>Paid Preparer's Use Only</b>	Preparer's signature	Date	Check if self-employed <input type="checkbox"/> <b>Preparer's social security no.</b>
	Firm's name (or yours if self-employed) and address	EIN	
		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 gross income . . . . .	1		
2	Amounts permanently set aside for charitable purposes from gross income . . . . .	2		
3	Add lines 1 and 2 . . . . .	3		
4	Tax-exempt income allocable to charitable contributions (see page 14 of the instructions) . . . . .	4		
5	Subtract line 4 from line 3 . . . . .	5		
6	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes . . . . .	6		
7	<b>Charitable deduction.</b> Add lines 5 and 6. Enter here and on page 1, line 13. . . . .	7		

**Schedule B Income Distribution Deduction**

1	Adjusted total income (from page 1, line 17) (see page 14 of the instructions) . . . . .	1		
2	Adjusted tax-exempt interest . . . . .	2		
3	Total net gain from Schedule D (Form 1041), line 17, column (a) (see page 15 of the instructions) . . . . .	3		
4	Enter amount from Schedule A, line 6 . . . . .	4		
5	Long-term capital gain for the tax year included on Schedule A, line 3 . . . . .	5		
6	Short-term capital gain for the tax year 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	<b>Distributable net income (DNI).</b> Combine lines 1 through 8. If zero or less, enter -0- . . . . .	9		
10	If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law	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 page 15 of the 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. If zero or less, enter -0- . . . . .	16		
17	<b>Income distribution deduction.</b> Enter the smaller of line 15 or line 16 here and on page 1, line 18 . . . . .	17		

**Schedule G Tax Computation** (see page 16 of the instructions)

1	<b>Tax:</b> a <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041) . . . . .	1a			
	b Other taxes . . . . .	1b			
	c Total. Add lines 1a and 1b. . . . .			1c	
2a	Foreign tax credit (attach Form 1116) . . . . .	2a			
b	Check: <input type="checkbox"/> Nonconventional source fuel credit <input type="checkbox"/> Form 8834 . . . . .	2b			
c	General business credit. Enter here and check which forms are attached: <input type="checkbox"/> Form 3800 or <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 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 I, line 41). . . . .			6	
7	Household employment taxes. Attach Schedule H (Form 1040) . . . . .			7	
8	<b>Total tax.</b> Add lines 4 through 7. Enter here and on page 1, line 23 . . . . .			8	

**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 1996, 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 17 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," see page 17 of the instructions for other forms the estate or trust may have to file . . . . .		
5 Did the estate or trust receive, or pay, any seller-financed mortgage interest? If "Yes," see page 17 of the instructions for required attachment . . . . .		
6 If this is a complex trust making the section 663(b) election, check here (see page 17 of the instructions) ▶ <input type="checkbox"/>		
7 To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see page 17). . . . . ▶ <input type="checkbox"/>		
8 If the decedent's estate has been open for more than 2 years, check here . . . . . ▶ <input type="checkbox"/>		

**Schedule I**    **Alternative Minimum Tax** (see pages 18 through 22 of the instructions)

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

<b>1</b>	Adjusted total income or (loss) (from page 1, line 17)		<b>1</b>
<b>2</b>	Net operating loss deduction. Enter as a positive amount		<b>2</b>
<b>3</b>	Add lines 1 and 2		<b>3</b>
<b>4</b>	<b>Adjustments and tax preference items:</b>		
<b>a</b>	Interest	<b>4a</b>	
<b>b</b>	Taxes	<b>4b</b>	
<b>c</b>	Miscellaneous itemized deductions (from page 1, line 15b)	<b>4c</b>	
<b>d</b>	Refund of taxes	<b>4d</b> (                    )	
<b>e</b>	Depreciation of property placed in service after 1986	<b>4e</b>	
<b>f</b>	Circulation and research and experimental expenditures	<b>4f</b>	
<b>g</b>	Mining exploration and development costs	<b>4g</b>	
<b>h</b>	Long-term contracts entered into after February 28, 1986	<b>4h</b>	
<b>i</b>	Amortization of pollution control facilities	<b>4i</b>	
<b>j</b>	Installment sales of certain property	<b>4j</b>	
<b>k</b>	Adjusted gain or loss (including incentive stock options)	<b>4k</b>	
<b>l</b>	Certain loss limitations	<b>4l</b>	
<b>m</b>	Tax shelter farm activities	<b>4m</b>	
<b>n</b>	Passive activities	<b>4n</b>	
<b>o</b>	Beneficiaries of other trusts or decedent's estates	<b>4o</b>	
<b>p</b>	Tax-exempt interest from specified private activity bonds	<b>4p</b>	
<b>q</b>	Depletion	<b>4q</b>	
<b>r</b>	Accelerated depreciation of real property placed in service before 1987	<b>4r</b>	
<b>s</b>	Accelerated depreciation of leased personal property placed in service before 1987	<b>4s</b>	
<b>t</b>	Intangible drilling costs	<b>4t</b>	
<b>u</b>	Other adjustments	<b>4u</b>	
<b>5</b>	Combine lines 4a through 4u		<b>5</b>
<b>6</b>	Add lines 3 and 5		<b>6</b>
<b>7</b>	Alternative tax net operating loss deduction (see page 21 of the instructions for limitations)		<b>7</b>
<b>8</b>	Adjusted alternative minimum taxable income. Subtract line 7 from line 6. Enter here and on line 13		<b>8</b>
	<b>Note:</b> Complete Part II before going to line 9.		
<b>9</b>	Income distribution deduction from line 27	<b>9</b>	
<b>10</b>	Estate tax deduction (from page 1, line 19)	<b>10</b>	
<b>11</b>	Add lines 9 and 10		<b>11</b>
<b>12</b>	Estate's or trust's share of alternative minimum taxable income. Subtract line 11 from line 8		<b>12</b>
	If line 12 is:		
	• \$22,500 or less, stop here and enter -0- on Schedule G, line 6. The estate or trust is not liable for the alternative minimum tax.		
	• Over \$22,500, but less than \$165,000, go to line 28.		
	• \$165,000 or more, enter the amount from line 12 on line 34 and go to line 35.		

(continued on page 4)

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

13	Adjusted alternative minimum taxable income (from line 8) . . . . .	13	
14	Adjusted tax-exempt interest (other than amounts included on line 4p) . . . . .	14	
15	Total net gain from Schedule D (Form 1041), line 17, column (a). If a loss, enter -0- . . . . .	15	
16	Capital gains for the tax year allocated to corpus and paid or permanently 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 page 21 of the instructions). . . . .	17	
18	Capital gains computed on a minimum tax basis included on line 8 . . . . .	18	( )
19	Capital losses computed on a minimum tax basis included on line 8. 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 on line 4p) . . . . .	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	<b>Income distribution deduction on a minimum tax basis.</b> Enter the smaller of line 25 or line 26. Enter here and on line 9 . . . . .	27	

**Part III—Alternative Minimum Tax**

28	Exemption amount . . . . .	28	\$22,500
29	Enter the amount from line 12 . . . . .	29	
30	Phase-out of exemption amount . . . . .	30	\$75,000
31	Subtract line 30 from line 29. If zero or less, enter -0- . . . . .	31	
32	Multiply line 31 by 25% (.25) . . . . .	32	
33	Subtract line 32 from line 28. If zero or less, enter -0- . . . . .	33	
34	Subtract line 33 from line 29 . . . . .	34	
35	If line 34 is: <ul style="list-style-type: none"> <li>• \$175,000 or less, multiply line 34 by 26% (.26).</li> <li>• Over \$175,000, multiply line 34 by 28% (.28) and subtract \$3,500 from the result . . . . .</li> </ul>	35	
36	Alternative minimum foreign tax credit (see page 21 of instructions) . . . . .	36	
37	Tentative minimum tax. Subtract line 36 from line 35 . . . . .	37	
38	Regular tax before credits (see page 22 of instructions) . . . . .	38	
39	Section 644 tax included on Schedule G, line 1b . . . . .	39	
40	Add lines 38 and 39 . . . . .	40	
41	<b>Alternative minimum tax.</b> Subtract line 40 from line 37. If zero or less, enter -0-. Enter here and on Schedule G, line 6 . . . . .	41	

