

Form **1041** U.S. Fiduciary Income Tax Return **1990**

Department of the Treasury—Internal Revenue Service

For the calendar year 1990 or fiscal year beginning \_\_\_\_\_, 1990, and ending \_\_\_\_\_, 19 OMB No. 1545-0092

<b>Check applicable boxes:</b> <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 <input type="checkbox"/> Family estate trust <input type="checkbox"/> Pooled income fund	Name of estate or trust (grantor type trust, see instructions)		Employer identification number	
	Name and title of fiduciary		Date entity created	
	Number, street, and room or suite no. (If a P.O. box, see page 5 of Instructions.)			Nonexempt charitable and split-interest trusts, check applicable boxes (see instructions): <input type="checkbox"/> Described in section 4947(a)(1) <input type="checkbox"/> Not a private foundation <input type="checkbox"/> Described in section 4947(a)(2)
	City, state, and ZIP code			
Number of Schedules K-1 attached (see instructions) . . . ▶	<b>Check applicable boxes:</b> <input type="checkbox"/> First return <input type="checkbox"/> Change in Fiduciary's ▶	<input type="checkbox"/> Final return <input type="checkbox"/> Name or	<input type="checkbox"/> Amended return <input type="checkbox"/> Address	

<b>Income</b>	1 Interest income . . . . .		<b>1</b>	
	2 Dividends . . . . .		<b>2</b>	
	3 Income (or losses) from partnerships, other estates, or other trusts (see instructions) . . . . .		<b>3</b>	
	4 Net rental and royalty income (or loss) (attach Schedule E (Form 1040)) . . . . .		<b>4</b>	
	5 Net business and farm income (or loss) (attach Schedules C and F (Form 1040)) . . . . .		<b>5</b>	
	6 Capital gain (or loss) (attach Schedule D (Form 1041)) . . . . .		<b>6</b>	
	7 Ordinary gain (or loss) (attach Form 4797) . . . . .		<b>7</b>	
	8 Other income (state nature of income) . . . . .		<b>8</b>	
	9 <b>Total income</b> (combine lines 1 through 8) . . . . . ▶		<b>9</b>	

<b>Deductions</b>	10 Interest . . . . .	<b>10</b>		
	11 Taxes . . . . .	<b>11</b>		
	12 Fiduciary fees . . . . .	<b>12</b>		
	13 Charitable deduction (from Schedule A, line 6) . . . . .	<b>13</b>		
	14 Attorney, accountant, and return preparer fees . . . . .	<b>14</b>		
	15a Other deductions NOT subject to the 2% floor (attach schedule) . . . . .	<b>15a</b>		
	b Allowable miscellaneous itemized deductions subject to the 2% floor . . . . .	<b>15b</b>		
	c Add lines 15a and 15b . . . . .	<b>15c</b>		
	16 <b>Total</b> (add lines 10 through 15c) . . . . .	<b>16</b>		
	17 Adjusted total income (or loss) (subtract line 16 from line 9). Enter here and on Schedule B, line 1. ▶	<b>17</b>		
18 Income distribution deduction (from Schedule B, line 17) (see instructions) (attach Schedules K-1 (Form 1041)) . . . . .	<b>18</b>			
19 Estate tax deduction (including certain generation-skipping transfer taxes) (attach computation) . . . . .	<b>19</b>			
20 Exemption . . . . .	<b>20</b>			
21 <b>Total deductions</b> (add lines 18 through 20) . . . . . ▶	<b>21</b>			

<b>Please attach check or money order here Tax and Payments</b>	22 Taxable income of fiduciary (subtract line 21 from line 17) . . . . .	<b>22</b>	
	23 <b>Total tax</b> (from Schedule G, line 7) . . . . . ▶	<b>23</b>	
	24a Payments: 1990 estimated tax payments and amount applied from 1989 return . . . . .	<b>24a</b>	
	b Treated as credited to beneficiaries . . . . .	<b>24b</b>	
	c Subtract line 24b from line 24a . . . . .	<b>24c</b>	
	d Tax paid with extension of time to file: <input type="checkbox"/> Form 2758 <input type="checkbox"/> Form 8736 <input type="checkbox"/> Form 8800 . . . . .	<b>24d</b>	
	e Federal income tax withheld . . . . .	<b>24e</b>	
	Credits: f Form 2439 . . . . . ; g Form 4136 . . . . . ; h Other . . . . . ; Total ▶	<b>24i</b>	
	25 <b>Total payments</b> (add lines 24c through 24e, and 24i) . . . . . ▶	<b>25</b>	
	26 <b>Penalty</b> for underpayment of estimated tax (see instructions) . . . . .	<b>26</b>	
27 If the total of lines 23 and 26 is larger than line 25, enter <b>TAX DUE</b> . . . . .	<b>27</b>		
28 If line 25 is larger than the total of lines 23 and 26, enter <b>OVERPAYMENT</b> . . . . .	<b>28</b>		
29 Amount of line 28 to be: a <b>Credited to 1991 estimated tax</b> ▶ . . . . . ; b <b>Refunded</b> ▶	<b>29</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.

<b>Please Sign Here</b>	Signature of fiduciary or officer representing fiduciary	Date	EIN of fiduciary (see instructions)
	Preparer's signature	Date	Preparer's social security no.
<b>Paid Preparer's Use Only</b>	Firm's name (or yours if self-employed) and address	E.I. No.	ZIP code
		Check if self-employed <input type="checkbox"/>	

**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 . . . . .	1		
2	Tax-exempt interest allocable to charitable distribution (see instructions) . . . . .	2		
3	Subtract line 2 from line 1 . . . . .	3		
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) . . . . .	4		
5	Amounts paid or permanently set aside for charitable purposes from gross income of a prior year (see instructions) . . . . .	5		
6	<b>Total</b> (add lines 3 through 5). Enter here and on page 1, line 13 . . . . .	6		

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

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

1	Tax: <b>a</b> Tax rate schedule . . . . .; <b>b</b> Other taxes . . . . . <b>Total</b> ▶	1c		
2a	Foreign tax credit (attach Form 1116) . . . . .	2a		
2b	Credit for fuel produced from a nonconventional source . . . . .	2b		
2c	General business credit. Check if from: <input type="checkbox"/> Form 3800 or <input type="checkbox"/> Form (specify) ▶ . . . . .	2c		
2d	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 (attach Form 8656) . . . . .	6		
7	<b>Total tax</b> (add lines 4 through 6). Enter here and on page 1, line 23 . . . . . ▶	7		

**Other Information (see instructions)**

	Yes	No
1		
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		
2	Did the estate or trust have any passive activity losses? (If "Yes," enter these losses on <b>Form 8582</b> , Passive Activity Loss Limitations, to figure the allowable loss.) . . . . .	
3		
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		
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		
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	Check this box if this entity has filed or is required to file <b>Form 8264</b> , Application for Registration of a Tax Shelter . . . . . ▶ <input type="checkbox"/>	
7		
7	Check this box if this entity is a complex trust making the section 663(b) election . . . . . ▶ <input type="checkbox"/>	
8		
8	Check this box to make a section 643(e)(3) election (attach Schedule D (Form 1041)) . . . . . ▶ <input type="checkbox"/>	
9		
9	Check this box if the decedent's estate has been open for more than 2 years . . . . . ▶ <input type="checkbox"/>	
10		
10	Check this box if the trust is a participant in a Common Trust Fund that was required to adopt a calendar year . . . . . ▶ <input type="checkbox"/>	