

For the calendar year 1991 or fiscal year beginning , 1991, 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, check applicable boxes.

Income section with lines 1-9: Interest income, 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, Total income.

Deductions section with lines 10-21: Interest, Taxes, Fiduciary fees, Charitable deduction, Attorney, accountant, and return preparer fees, Other deductions NOT subject to the 2% floor, Allowable miscellaneous itemized deductions subject to the 2% floor, Add lines 15a and 15b, Total, Adjusted total income or (loss), Income distribution deduction, Estate tax deduction, Exemption, Total deductions.

Tax and Payments section with lines 22-29: Taxable income of fiduciary, Total tax, Payments: a 1991 estimated tax payments and amount applied from 1990 return, b Treated as credited to beneficiaries, c Subtract line 24b from line 24a, d Tax paid with extension of time to file, e Federal income tax withheld, Credits: f Form 2439, g Form 4136, h Other, Total, Total payments, Penalty for underpayment of estimated tax, If the total of lines 23 and 26 is larger than line 25, enter TAX DUE, If line 25 is larger than the total of lines 23 and 26, enter OVERPAYMENT, Amount of line 28 to be: a Credited to 1992 estimated tax, b Refunded.

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.

Paid Preparer's Use Only: Preparer's signature, Date, Check if self-employed, Preparer's social security no., Firm's name (or yours if self-employed) and address, E.I. No., ZIP code.

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

Table with 6 rows and 3 columns. Row 1: Amounts paid or permanently set aside for charitable purposes from current year's gross income. Row 2: Tax-exempt interest allocable to charitable distribution. Row 3: Subtract line 2 from line 1. Row 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. Row 5: Amounts paid or permanently set aside for charitable purposes from gross income of a prior year. Row 6: Total (add lines 3 through 5). Enter here and on page 1, line 13.

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

Table with 17 rows and 3 columns. Row 1: Adjusted total income (from page 1, line 17). Row 2: Adjusted tax-exempt interest. Row 3: Net gain shown on Schedule D (Form 1041), line 17, column (a). Row 4: Enter amount from Schedule A, line 4. Row 5: Long-term capital gain included on Schedule A, line 1. Row 6: Short-term capital gain included on Schedule A, line 1. Row 7: If the amount on page 1, line 4, is a capital loss, enter here as a positive figure. Row 8: If the amount on page 1, line 4, is a capital gain, enter here as a negative figure. Row 9: Distributable net income (combine lines 1 through 8). Row 10: Amount of income for the tax year determined under the governing instrument (accounting income). Row 11: Amount of income required to be distributed currently. Row 12: Other amounts paid, credited, or otherwise required to be distributed. Row 13: Total distributions (add lines 11 and 12). Row 14: Enter the amount of tax-exempt income included on line 13. Row 15: Tentative income distribution deduction (subtract line 14 from line 13). Row 16: Tentative income distribution deduction (subtract line 2 from line 9). Row 17: Income distribution deduction. Enter the smaller of line 15 or line 16 here and on page 1, line 18.

**Schedule G Tax Computation (see instructions)**

Table with 7 rows and 3 columns. Row 1: Tax: a Tax rate schedule or Schedule D; b Other taxes; Total. Row 2a: Foreign tax credit. Row 2b: Credit for fuel produced from a nonconventional source. Row 2c: General business credit. Check if from: Form 3800 or Form (specify). Row 2d: Credit for prior year minimum tax (attach Form 8801). Row 3: Total credits (add lines 2a through 2d). Row 4: Subtract line 3 from line 1c. Row 5: Recapture taxes. Check if from: Form 4255 or Form 8611. Row 6: Alternative minimum tax (attach Form 8656). Row 7: Total tax (add lines 4 through 6). Enter here and on page 1, line 23.

**Other Information (see instructions)**

Table with 9 rows and 3 columns. Column 1: Question. Column 2: Yes. Column 3: No. Row 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 \$ . Row 2: Did the estate or trust have any passive activity losses? (If "Yes," enter these losses on Form 8582, Passive Activity Loss Limitations, to figure the allowable loss.) Row 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? Row 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 . Row 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.) Row 6: Check this box if this entity has filed or is required to file Form 8264, Application for Registration of a Tax Shelter . Row 7: Check this box if this entity is a complex trust making the section 663(b) election . Row 8: Check this box to make a section 643(e)(3) election (attach Schedule D (Form 1041)) . Row 9: Check this box if the decedent's estate has been open for more than 2 years . Row 10: Check this box if the trust is a participant in a Common Trust Fund that was required to adopt a calendar year .