

For calendar year 1997 or fiscal year beginning , 1997, and ending , 19

OMB No. 1545-0092

A 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 8 of the instructions.)	C Employer identification number D Date entity created
	Name and title of fiduciary	
B Number of Schedules K-1 attached (see instructions) ▶	Number, street, and room or suite no. (If a P.O. box, see page 8 of the instructions.)	E Nonexempt charitable and split-interest trusts, check applicable boxes (see page 10 of the 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 or town, state, and ZIP code	

F 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	G Pooled mortgage account (see page 10 of the instructions): <input type="checkbox"/> Bought <input type="checkbox"/> Sold Date:
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Income	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 Total income. Combine lines 1 through 8 ▶	9		
Deductions	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 Total. 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 15) (attach Schedules K-1 (Form 1041))	18		
	19 Estate tax deduction (including certain generation-skipping taxes) (attach computation)	19		
	20 Reserved	20		
	21 Exemption	21		
22 Total deductions. Add lines 18, 19, and 21 ▶	22			
Tax and Payments	23 Taxable income. Subtract line 22 from line 17. If a loss, see page 14 of the instructions	23		
	24 Total tax (from Schedule G, line 8)	24		
	25 Payments: a 1997 estimated tax payments and amount applied from 1996 return	25a		
	b Estimated tax payments allocated to beneficiaries (from Form 1041-T)	25b		
	c Subtract line 25b from line 25a	25c		
	d Tax paid with extension of time to file: <input type="checkbox"/> Form 2758 <input type="checkbox"/> Form 8736 <input type="checkbox"/> Form 8800	25d		
	e Federal income tax withheld. If any is from Form(s) 1099, check ▶ <input type="checkbox"/>	25e		
	Other payments: f Form 2439 ; g Form 4136 ; Total ▶	25h		
	26 Total payments. Add lines 25c through 25e, and 25h ▶	26		
	27 Estimated tax penalty (see page 15 of the instructions)	27		
28 Tax due. If line 26 is smaller than the total of lines 24 and 27, enter amount owed	28			
29 Overpayment. If line 26 is larger than the total of lines 24 and 27, enter amount overpaid	29			
30 Amount of line 29 to be: a Credited to 1998 estimated tax ▶ ; b Refunded ▶	30			

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 if a financial institution (see page 5 of the instructions)
Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/> Preparer's social security no.
	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 or permanently set aside for charitable purposes from gross income (see page 15)	1		
2	Tax-exempt income allocable to charitable contributions (see page 16 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 16 of the instructions)	6		
7	Charitable deduction. Subtract line 6 from 5. 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 16 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 16 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 16 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	Distributable net income (DNI). 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 17 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	Income distribution deduction. Enter the smaller of line 13 or line 14 here and on page 1, line 18	15		

Schedule G Tax Computation (see page 17 of the instructions)

1	Tax: 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	Total credits. 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 42).			6	
7	Household employment taxes. Attach Schedule H (Form 1040)			7	
8	Total tax. Add lines 4 through 7. Enter here and on page 1, line 24			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 1997, 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 19 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 or 926. See page 19 of the instructions.		
5 Did the estate or trust receive, or pay, any seller-financed mortgage interest? If "Yes," see page 19 for required attachment		
6 If this is an estate or a complex trust making the section 663(b) election, check here (see page 19) . . . ▶ <input type="checkbox"/>		
7 To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see page 19). . . ▶ <input type="checkbox"/>		
8 If the decedent's estate has been open for more than 2 years, check here . . . ▶ <input type="checkbox"/>		
9 Are any trust beneficiaries skip persons? See page 19 of the instructions.		

Schedule I Alternative Minimum Tax (see pages 19 through 24 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	Net operating loss deduction. Enter as a positive amount		2	
3	Add lines 1 and 2		3	
4	Adjustments and tax preference items:			
a	Interest	4a		
b	Taxes	4b		
c	Miscellaneous itemized deductions (from page 1, line 15b)	4c		
d	Refund of taxes	4d	()	
e	Depreciation of property placed in service after 1986	4e		
f	Circulation and research and experimental expenditures	4f		
g	Mining exploration and development costs	4g		
h	Long-term contracts entered into after February 28, 1986	4h		
i	Amortization of pollution control facilities	4i		
j	Installment sales of certain property	4j		
k	Adjusted gain or loss (including incentive stock options)	4k		
l	Certain loss limitations	4l		
m	Tax shelter farm activities	4m		
n	Passive activities	4n		
o	Beneficiaries of other trusts or decedent's estates	4o		
p	Tax-exempt interest from specified private activity bonds	4p		
q	Depletion	4q		
r	Accelerated depreciation of real property placed in service before 1987	4r		
s	Accelerated depreciation of leased personal property placed in service before 1987	4s		
t	Intangible drilling costs	4t		
u	Other adjustments	4u		
5	Combine lines 4a through 4u		5	
6	Add lines 3 and 5		6	
7	Alternative tax net operating loss deduction (see page 23 of the instructions for limitations)		7	
8	Adjusted alternative minimum taxable income. Subtract line 7 from line 6. Enter here and on line 14 Note: Complete Part II below before going to line 9.		8	
9	Income distribution deduction from line 28 below	9		
10	Estate tax deduction (from page 1, line 19)	10		
11	Reserved	11		
12	Add lines 9 and 10		12	
13	Estate's or trust's share of alternative minimum taxable income. Subtract line 12 from line 8 If line 13 is:		13	
	<ul style="list-style-type: none"> • \$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 29. • \$165,000 or more, enter the amount from line 13 on line 35 and go to line 36. 			

Part II—Income Distribution Deduction on a Minimum Tax Basis

14	Adjusted alternative minimum taxable income (from line 8)		14	
15	Adjusted tax-exempt interest (other than amounts included on line 4p)		15	
16	Total net gain from Schedule D (Form 1041), line 16, column (1). If a loss, enter -0-		16	
17	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes (from Schedule A, line 4)		17	
18	Capital gains paid or permanently set aside for charitable purposes from gross income (see page 23 of the instructions)		18	
19	Capital gains computed on a minimum tax basis included on line 8		19	()
20	Capital losses computed on a minimum tax basis included on line 8. Enter as a positive amount		20	
21	Distributable net alternative minimum taxable income (DNAMTI). Combine lines 14 through 20. If zero or less, enter -0-		21	
22	Income required to be distributed currently (from Schedule B, line 9)		22	
23	Other amounts paid, credited, or otherwise required to be distributed (from Schedule B, line 10)		23	
24	Total distributions. Add lines 22 and 23		24	
25	Tax-exempt income included on line 24 (other than amounts included on line 4p)		25	
26	Tentative income distribution deduction on a minimum tax basis. Subtract line 25 from line 24		26	
27	Tentative income distribution deduction on a minimum tax basis. Subtract line 15 from line 21. If zero or less, enter -0-		27	
28	Income distribution deduction on a minimum tax basis. Enter the smaller of line 26 or line 27. Enter here and on line 9		28	

Part III—Alternative Minimum Tax

29	Exemption amount		29	\$22,500
30	Enter the amount from line 13	30		
31	Phase-out of exemption amount	31	\$75,000	
32	Subtract line 31 from line 30. If zero or less, enter -0-	32		
33	Multiply line 32 by 25% (.25)		33	
34	Subtract line 33 from line 29. If zero or less, enter -0-		34	
35	Subtract line 34 from line 30		35	
36	If the estate or trust completed Schedule D (Form 1041) and had an amount on line 24 or 27 (as refigured for the AMT, if necessary), go to Part IV to figure line 36. All others: If line 35 is— <ul style="list-style-type: none"> • \$175,000 or less, multiply line 35 by 26% (.26). • Over \$175,000, multiply line 35 by 28% (.28) and subtract \$3,500 from the result 		36	
37	Alternative minimum foreign tax credit (see page 24 of instructions)		37	
38	Tentative minimum tax. Subtract line 37 from line 36		38	
39	Regular tax before credits (see page 24 of instructions)	39		
40	Section 644 tax included on Schedule G, line 1b	40		
41	Add lines 39 and 40		41	
42	Alternative minimum tax. Subtract line 41 from line 38. If zero or less, enter -0-. Enter here and on Schedule G, line 6		42	

Part IV—Line 36 Computation Using Maximum Capital Gains Rates

43	Enter the amount from line 35		43	
44	Enter the amount from Schedule D (Form 1041), line 27 (as refigured for AMT, if necessary)	44		
45	Enter the amount from Schedule D (Form 1041), line 24 (as refigured for AMT, if necessary)	45		
46	Add lines 44 and 45. If zero or less, enter -0-	46		
47	Enter the amount from Schedule D (Form 1041), line 21 (as refigured for AMT, if necessary)	47		
48	Enter the smaller of line 46 or line 47		48	
49	Subtract line 48 from line 43. If zero or less, enter -0-		49	
50	If line 49 is \$175,000 or less, multiply line 49 by 26% (.26). Otherwise, multiply line 49 by 28% (.28) and subtract \$3,500 from the result ▶		50	
51	Enter the amount from Schedule D (Form 1041), line 36 (as figured for the regular tax)		51	
52	Enter the smallest of line 43, line 44, or line 51		52	
53	Multiply line 52 by 10% (.10) ▶		53	
54	Enter the smaller of line 43 or line 44		54	
55	Enter the amount from line 52		55	
56	Subtract line 55 from line 54. If zero or less, enter -0-		56	
57	Multiply line 56 by 20% (.20) ▶		57	
58	Enter the amount from line 43		58	
59	Add lines 49, 52, and 56		59	
60	Subtract line 59 from line 58		60	
61	Multiply line 60 by 25% (.25) ▶		61	
62	Add lines 50, 53, 57, and 61		62	
63	If line 43 is \$175,000 or less, multiply line 43 by 26% (.26). Otherwise, multiply line 43 by 28% (.28) and subtract \$3,500 from the result		63	
64	Enter the smaller of line 62 or line 63 here and on line 36 ▶		64	

