

For calendar year 2000 or fiscal year beginning , 2000, and ending , 20 OMB No. 1545-0092

A Type of entity: Name of estate or trust (If a grantor type trust, see page 10 of the instructions.) C Employer identification number
D Date entity created
E Nonexempt charitable and split-interest trusts, check applicable boxes (see page 10 of the instructions):
B Number of Schedules K-1 attached (see instructions) Name and title of fiduciary
Number, street, and room or suite no. (If a P.O. box, see page 10 of the 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 11 of the instructions): Bought Sold Date:

Income section table with rows 1-9: 1 Interest income, 2 Ordinary dividends, 3 Business income or (loss), 4 Capital gain or (loss), 5 Rents, royalties, partnerships, other estates and trusts, etc., 6 Farm income or (loss), 7 Ordinary gain or (loss), 8 Other income, 9 Total income.

Deductions section table with rows 10-21: 10 Interest, 11 Taxes, 12 Fiduciary fees, 13 Charitable deduction, 14 Attorney, accountant, and return preparer fees, 15a Other deductions not subject to the 2% floor, 15b Allowable miscellaneous itemized deductions subject to the 2% floor, 16 Total, 17 Adjusted total income or (loss), 18 Income distribution deduction, 19 Estate tax deduction, 20 Exemption, 21 Total deductions.

Tax and Payments section table with rows 22-29: 22 Taxable income, 23 Total tax, 24 Payments (a-e), 25 Total payments, 26 Estimated tax penalty, 27 Tax due, 28 Overpayment, 29 Amount of line 28 to be: a Credited to 2001 estimated tax, b Refunded.

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 6 of the instructions)

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 16)	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	<b>Charitable deduction.</b> 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 17 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 17 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 17 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 18 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 18 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 39)	1c			
	d <b>Total.</b> Add lines 1a through 1c	1d			
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 1d	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 2000, 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 20 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 20 of the instructions .....		
5 Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see page 20 for required attachment .....		
6 If this is an estate or a complex trust making the section 663(b) election, check here (see page 20) .....		
7 To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see page 20) .....		
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 ▶		
9 Are any present or future trust beneficiaries skip persons? See page 20 of the instructions .....		

**Schedule I Alternative Minimum Tax** (see pages 20 through 25 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	<b>Adjustments and tax preference items:</b>				
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 13 <b>Note:</b> Complete Part II below before going to line 9.			8	
9	Income distribution deduction from line 27 below	9			
10	Estate tax deduction (from page 1, line 19)	10			
11	Add lines 9 and 10			11	
12	Estate's or trust's share of alternative minimum taxable income. Subtract line 11 from line 8 If line 12 is:			12	

- \$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 28.
- \$165,000 or more, enter the amount from line 12 on line 34 and go to line 35.

**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 16, column (1). 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 4)	16		
17	Capital gains paid or permanently set aside for charitable purposes from gross income (see page 24 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. If zero or less, enter -0-	20		
21	Income required to be distributed currently (from Schedule B, line 9)	21		
22	Other amounts paid, credited, or otherwise required to be distributed (from Schedule B, line 10)	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. If zero or less, enter -0-	26		
27	Income distribution deduction on a minimum tax basis. 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	00
29	Enter the amount from line 12 . . . . .	29					
30	Phase-out of exemption amount . . . . .	30	\$75,000	00			
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 the estate or trust completed Schedule D (Form 1041) and has an amount on line 24 or 26 (or would have had an amount on either line if Part V had been completed) (as refigured for the AMT, if necessary), go to Part IV below to figure line 35. <b>All others:</b> 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 24 of instructions) . . . . .				36		
37	Tentative minimum tax. Subtract line 36 from line 35 . . . . .				37		
38	Enter the tax from Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a)				38		
39	<b>Alternative minimum tax.</b> Subtract line 38 from line 37. If zero or less, enter -0-. Enter here and on Schedule G, line 1c . . . . .				39		

**Part IV—Line 35 Computation Using Maximum Capital Gains Rates**

**Caution:** If the estate or trust did not complete Part V of Schedule D (Form 1041), complete lines 19 through 26 of Schedule D (as refigured for the AMT, if necessary) before completing this part.

40	Enter the amount from line 34 . . . . .				40		
41	Enter the amount from Schedule D (Form 1041), line 26 (as refigured for AMT, if necessary) . . . . .	41					
42	Enter the amount from Schedule D (Form 1041), line 24 (as refigured for AMT, if necessary) . . . . .	42					
43	Add lines 41 and 42. If zero or less, enter -0- . . . . .	43					
44	Enter the amount from Schedule D (Form 1041), line 21 (as refigured for AMT, if necessary) . . . . .	44					
45	Enter the <b>smaller</b> of line 43 or line 44 . . . . .				45		
46	Subtract line 45 from line 40. If zero or less, enter -0- . . . . .				46		
47	If line 46 is \$175,000 or less, multiply line 46 by 26% (.26). Otherwise, multiply line 46 by 28% (.28) and subtract \$3,500 from the result . . . . . ▶				47		
48	Enter the amount from Schedule D (Form 1041), line 35 (as figured for the regular tax) . . . . .				48		
49	Enter the <b>smallest</b> of line 40, line 41, or line 48. . . . .				49		
50	Multiply line 49 by 10% (.10) . . . . . ▶				50		
51	Enter the <b>smaller</b> of line 40 or line 41 . . . . .				51		
52	Enter the amount from line 49 . . . . .				52		
53	Subtract line 52 from line 51. If zero or less, enter -0- . . . . .				53		
54	Multiply line 53 by 20% (.20) . . . . . ▶				54		
55	Enter the amount from line 40 . . . . .				55		
56	Add lines 46, 49, and 53 . . . . .				56		
57	Subtract line 56 from line 55 . . . . .				57		
58	Multiply line 57 by 25% (.25) . . . . . ▶				58		
59	Add lines 47, 50, 54, and 58 . . . . .				59		
60	If line 40 is \$175,000 or less, multiply line 40 by 26% (.26). Otherwise, multiply line 40 by 28% (.28) and subtract \$3,500 from the result . . . . .				60		
61	Enter the <b>smaller</b> of line 59 or line 60 here and on line 35 . . . . . ▶				61		

