

For calendar year 2001 or fiscal year beginning , 2001, and ending , 20

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 10 of the instructions.)	<b>C</b> Employer identification number  D 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 10 of the instructions.)
<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 12 of the instructions): <input type="checkbox"/> Bought <input type="checkbox"/> Sold    Date:

<b>Income</b>	1 Interest income . . . . .	1	
	2 Ordinary 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 <b>not</b> 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 15) (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 17 of the instructions	22	
	23 <b>Total tax</b> (from Schedule G, line 7) . . . . .	23	
	24 <b>Payments:</b> a 2001 estimated tax payments and amount applied from 2000 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 17 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 2002 estimated tax ▶ ; b Refunded ▶	29		

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 taxpayer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	Signature of fiduciary or officer representing fiduciary	Date	EIN of fiduciary if a financial institution	May the IRS discuss this return with the preparer shown below (see page 7)? <input type="checkbox"/> Yes <input type="checkbox"/> No

<b>Paid Preparer's Use Only</b>	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	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 18)	1		
2	Tax-exempt income allocable to charitable contributions (see page 18 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 18 of the instructions)	6		
7	<b>Charitable deduction.</b> Subtract line 6 from line 5. Enter here and on page 1, line 13	7		

**Schedule B Income Distribution Deduction**

1	Adjusted total income (see page 18 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 19 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 19 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 19 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 20 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	Other nonbusiness credits (attach schedule)	2b			
c	General business credit. Enter here and check which forms are attached: <input type="checkbox"/> Form 3800 <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. If zero or less, enter -0-	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 2001, 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 21 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 21 of the instructions .....		
5 Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see page 21 for required attachment .....		
6 If this is an estate or a complex trust making the section 663(b) election, check here (see page 21) .....		
7 To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see page 21). .....		
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 21 of the instructions .....		

**Schedule I Alternative Minimum Tax** (see pages 21 through 27 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)			<b>1</b>	
2	Net operating loss deduction. Enter as a positive amount			<b>2</b>	
3	Add lines 1 and 2			<b>3</b>	
<b>4</b>	<b>Adjustments and tax preference items:</b>				
a	Interest	<b>4a</b>			
b	Taxes	<b>4b</b>			
c	Miscellaneous itemized deductions (from page 1, line 15b)	<b>4c</b>			
d	Refund of taxes	<b>4d</b>	(	)	
e	Depreciation of property placed in service after 1986	<b>4e</b>			
f	Circulation and research and experimental expenditures	<b>4f</b>			
g	Mining exploration and development costs	<b>4g</b>			
h	Long-term contracts entered into after February 28, 1986	<b>4h</b>			
i	Amortization of pollution control facilities	<b>4i</b>			
j	Installment sales of certain property	<b>4j</b>			
k	Adjusted gain or loss (including incentive stock options)	<b>4k</b>			
l	Certain loss limitations	<b>4l</b>			
m	Tax shelter farm activities	<b>4m</b>			
n	Passive activities	<b>4n</b>			
o	Beneficiaries of other trusts or decedent's estates	<b>4o</b>			
p	Tax-exempt interest from specified private activity bonds	<b>4p</b>			
q	Depletion	<b>4q</b>			
r	Accelerated depreciation of real property placed in service before 1987	<b>4r</b>			
s	Accelerated depreciation of leased personal property placed in service before 1987	<b>4s</b>			
t	Intangible drilling costs	<b>4t</b>			
u	Other adjustments	<b>4u</b>			
5	Combine lines 4a through 4u			<b>5</b>	
6	Add lines 3 and 5			<b>6</b>	
7	Alternative tax net operating loss deduction (see page 25 of the instructions for limitations)			<b>7</b>	
8	Adjusted alternative minimum taxable income. Subtract line 7 from line 6. <b>Note: Complete Part II below before going to line 9.</b>			<b>8</b>	
9	Income distribution deduction from line 27 below	<b>9</b>			
10	Estate tax deduction (from page 1, line 19)	<b>10</b>			
11	Add lines 9 and 10			<b>11</b>	
12	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 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 (see page 25 of the instructions)	<b>13</b>		
14	Adjusted tax-exempt interest (other than amounts included on line 4p)	<b>14</b>		
15	Total net gain from Schedule D (Form 1041), line 16, column (1). If a loss, enter -0-	<b>15</b>		
16	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes (from Schedule A, line 4)	<b>16</b>		
17	Capital gains paid or permanently set aside for charitable purposes from gross income (see page 26 of the instructions)	<b>17</b>		
18	Capital gains computed on a minimum tax basis included on line 8	<b>18</b>	(	)
19	Capital losses computed on a minimum tax basis included on line 8. Enter as a positive amount	<b>19</b>		
20	Distributable net alternative minimum taxable income (DNAMTI). Combine lines 13 through 19. If zero or less, enter -0-	<b>20</b>		
21	Income required to be distributed currently (from Schedule B, line 9)	<b>21</b>		
22	Other amounts paid, credited, or otherwise required to be distributed (from Schedule B, line 10)	<b>22</b>		
23	Total distributions. Add lines 21 and 22	<b>23</b>		
24	Tax-exempt income included on line 23 (other than amounts included on line 4p)	<b>24</b>		
25	Tentative income distribution deduction on a minimum tax basis. Subtract line 24 from line 23	<b>25</b>		
26	Tentative income distribution deduction on a minimum tax basis. Subtract line 14 from line 20. If zero or less, enter -0-	<b>26</b>		
27	Income distribution deduction on a minimum tax basis. Enter the smaller of line 25 or line 26. Enter here and on line 9	<b>27</b>		

**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	Go to Part IV of Schedule I to figure line 35 if the estate or trust has a gain on lines 15c and 16 of column (2) of Schedule D (Form 1041) (as refigured for the AMT, if necessary). <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 26 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), see page 27 of the instructions before completing this part.

40	Enter the amount from line 34 . . . . .				40		
41	Enter the amount from Schedule D (Form 1041), line 21, or line 9 of the Schedule D Tax Worksheet, whichever applies (as refigured for AMT, if necessary) . . . . .	41					
42	Enter the amount from Schedule D (Form 1041), line 15b, column (2) (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, or line 4 of the Schedule D Tax Worksheet, whichever applies (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 26, or line 16 of the Schedule D Tax Worksheet (as figured for the regular tax) . . . . .				48		
49	Enter the <b>smallest</b> of line 40, line 41, or line 48 . . . . .				49		
50	Enter the estate's or trust's allocable portion of qualified 5-year gain, if any, from Schedule D (Form 1041) line 27 (as refigured for the AMT, if necessary) . . . . .	50					
51	Enter the smaller of line 49 or line 50 . . . . .				51		
52	Multiply line 51 by 8% (.08) . . . . . ▶				52		
53	Subtract line 51 from line 49 . . . . .				53		
54	Multiply line 53 by 10% (.10) . . . . . ▶				54		
55	Enter the <b>smaller</b> of line 40 or line 41 . . . . .				55		
56	Enter the amount from line 49 . . . . .				56		
57	Subtract line 56 from line 55. If zero or less, enter -0- . . . . .				57		
58	Multiply line 57 by 20% (.20) . . . . . ▶				58		
59	Enter the amount from line 40 . . . . .				59		
60	Add lines 46, 49, and 57 . . . . .				60		
61	Subtract line 60 from line 59 . . . . .				61		
62	Multiply line 61 by 25% (.25) . . . . . ▶				62		
63	Add lines 47, 52, 54, 58, and 62 . . . . .				63		
64	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 . . . . .				64		
65	Enter the <b>smaller</b> of line 63 or line 64 here and on line 35 . . . . . ▶				65		

