## 1041 Department of the Treasury—Internal Revenue Service U.S. Fiduciary Income Tax Return 1993

Fo	r the ca	alendar year 1993	3 or fiscal year beginning , 199	93, and ending		, 19	OMB No. 1545-0092	
A Type of Entity Name of estate or trust (grantor type trust, see instructions)			ions)		C Emplo	yer identification number		
П	Deceder	ecedent's estate			1 1 1			
$\overline{}$						D Date 6	entity created	
_	•	Simple trust  Complex trust						
_	•	type trust	Name and title of fiduciary			E Nonex	empt charitable and split-	
		otcy estate-Chpt. 7					st trusts, check applicable (see instructions):	
$\overline{}$	•	otcy estate-Chpt. 7	Number, street, and room or suite no. (If a P.O. box, se	ee page 5 of instructi	ions.)	povez	(See instructions).	
$\overline{}$	•	income fund				□ Dosco	ribed in section 4947(a)(1)	
_	Number	Number of Schedules K-1 City, state, and ZIP code					private foundation	
	attached	d (see ons) . ►				ribed in section 4947(a)(2)		
	Check	hlo Initial r	eturn	ırn G	Pooled mortga	ge accour	nt (see instructions)	
	applical boxes:	DIE	Fiduciary's ► Name Address	"""	Bought	Sold	Date:	
	1	Interest income	<u> </u>	•		1		
	2	Dividends				2		
	3	Business income or (loss) (attach Schedule C or C-EZ (Form 1040))				3		
ne	4		(loss) (attach Schedule D (Form 1041))	••				
ncome	5		, partnerships, other estates and trusts, etc. (a			5		
<u> </u>	6	•	or (loss) (attach Schedule F (Form 1040)) .			6		
	7							
	8		state nature of income)					
	9		ne (combine lines 1 through 8)					
	10	Interest. (Chec	k if Form 4952 is attached $ ightharpoonup \square$ )			10		
	11	_				11		
	12	Fiduciary fees				12		
	13	Charitable deduction (from Schedule A, line 7)				13		
S	14	Attorney, accountant, and return preparer fees				14		
Ö	15a				15a			
Deductions	b	Allowable misce	wable miscellaneous itemized deductions subject to the 2% floor.			15b		
Б	16	Total (add	ines 10 through 15b)					
Ö	17	Adjusted total inc	ncome 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 17) (see instructions) (attach Schedules						
		K-1 (Form 104			18			
	19		state tax deduction (including certain generation-skipping taxes) (attach computation)					
	20	Exemption .	xemption			. 20		
$\neg$	21	Total deductions (add lines 18 through 20)			<u> </u>			
e e	22	Taxable income of fiduciary (subtract line 21 from line 17)			. 22			
ب	23	Total tax (from Schedule G, line 7)				. 23		
ord	24	Payments: a 1993 estimated tax payments and amount applied from 1992 return				24a 24b		
ě	S b	Estimated tax payments allocated to beneficiaries (from Form 1041-T)				24c		
<u>Iou</u>	c d		4b from line 24a			•		
Please attach check or money order here	d e	Federal income				24e		
Š			e tax withheld		· · · · · · · · · · · · · · · · · · ·			
5	ซี ลั 25							
tacl	26	Total payments (add lines 24c through 24e, and 24i) ▶  Penalty for underpayment of estimated tax (see instructions)						
ea	27	<b>Tax Due.</b> If line 25 is smaller than the total of lines 23 and 26, enter amount owed						
eas	28		If line 25 is larger than the total of lines 23 a					
4	29		28 to be: a Credited to 1994 estimated tax ▶		Refunded >			
ΡI	ease		of perjury, I declare that I have examined this return, includ					
		and belief, it is true, correct, and complete. Declaration of preparer (other than fiduciary) is based on all informa		d on all information	of which pr	reparer has any knowledge.		
Sign Here					<b>&gt;</b>			
	C1 C	Signature of	fiduciary or officer representing fiduciary	Date	EIN of fiduciary		•	
Pa	id	Preparer's		Date	Check if self-		eparer's social security no.	
	eparer's	signature			employed ►			
Use Only					- !			
		and address ZIP code ►						

Form 1041 (1993) Page **2** 

Sch	nedule A Charitable Deduction—Do not complete for a simple trust or a pooled i	ncome fund.		
1	Amounts paid for charitable purposes from current year's gross income	1		
2	Amounts permanently set aside for charitable purposes from current year's gross income	2		
3	Add lines 1 and 2	3		
4	Tax-exempt income allocable to charitable contribution (see instructions)	4		
5	Subtract line 4 from line 3	5		
6	Amounts paid or set aside for charitable purposes other than from the current year's income	6		
7	Total (add lines 5 and 6). Enter here and on page 1, line 13	7		
Sch	nedule B Income Distribution Deduction (see instructions)	-	'	
1	Adjusted total income (from page 1, line 17) (see instructions)	1		
2	Adjusted tax-exempt interest	2		
3	Net gain shown on Schedule D (Form 1041), line 17, column (a). (see instructions)	3		
4	Enter amount from Schedule A, line 6	4		
5	Long-term capital gain included on Schedule A, line 3	5		
6	Short-term capital gain included on Schedule A, line 3	6		
7	If the amount on page 1, line 4, is a capital loss, enter here as a positive figure	7		
8	If the amount on page 1, line 4, is a capital gain, enter here as a negative figure	8		
9	Distributable net income (combine lines 1 through 8)	9		
10	Accounting income for the tax year as determined under the governing instrument			
11	Income required to be distributed currently	11		
12	Other amounts paid, credited, or otherwise required to be distributed	12		
13	Total distributions (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	Income distribution deduction. Enter the smaller of line 15 or line 16 here and on page 1, line 18	17		
Sch	nedule G Tax Computation (see instructions)			
1	Tax: a $\square$ Tax rate schedule or $\square$ Schedule D (Form 1041) $\square$ 1a			
	<b>b</b> Other taxes			
	c Total (add lines 1a and 1b)	1c		
2a	Foreign tax credit (attach Form 1116)			
b	Check: ☐ Nonconventional source fuel credit ☐ Form 8834			
С	General business credit. Enter here and check which forms are attached:			
	☐ Form 3800 or ☐ Form (specify) ►			
d	Credit for prior year minimum tax (attach Form 8801)			
3	Total credits (add lines 2a through 2d)	3		
4	Subtract line 3 from line 1c	4		
5	Recapture taxes. Check if from: $\square$ Form 4255 $\square$ Form 8611	5		
6	Alternative minimum tax (from Schedule H, line 39)	6		
	Total tax (add lines 4 through 6). Enter here and on page 1, line 23 ▶	7		
-	Other Information (see instructions)		Yes	No
4	Did the codete on twict receive toy over the constant in a code of the mode of the code of	m of a \	162	140
1	Did the estate or trust receive tax-exempt income? (If "Yes," attach a computation of the allocation	•		
_	Enter the amount of tax-exempt interest income and exempt-interest dividends ► \$			
2	Did the estate or trust have any passive activity losses? (If "Yes," get <b>Form 8582</b> , Passive Activity L to figure the allowable loss.)			
3	Did the estate or trust receive all or any part of the earnings (salary, wages, and other compe			
3	individual by reason of a contract assignment or similar arrangement?			
4	At any time during the tax year, did the estate or trust have an interest in or a signature or other a			
4	bank, securities, or other financial account in a foreign country? (See the instructions for exceptions)			
	requirements for Form TD F 90-22.1.)			
	If "Yes," enter the name of the foreign country ▶			
5	Was the estate or trust the grantor of, or transferor to, a foreign trust which existed during the current to			
-	or not the estate or trust has any beneficial interest in it? (If "Yes," you may have to file Form 3520, 3			
6	Did the estate or trust receive, or pay, any seller-financed mortgage interest?			
7	If this entity has filed or is required to file Form 8264, Application for Registration of a Tax Shelter, check	here . ▶ □		
8	If this is a complex trust making the section 663(b) election, check here			
9	To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here	🟲 🔲		
10	If the decedent's estate has been open for more than 2 years, check here	<u> ▶ □</u>		

Form 1041 (1993) Page **3** 

## Schedule H Alternative Minimum Tax (see instructions)—To Be Completed by any Decedent's Estate, or Simple or Complex Trust

Part	Part I—Fiduciary'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					
4a	Interest	_					
b	Taxes						
С	Miscellaneous itemized deductions (from page 1, line 15b) 4c						
d	Refund of taxes	)					
е	Combine lines 4a through 4d	4e					
5	Adjustments:						
а	Depreciation of property placed in service after 1986	_					
b	Circulation and research and experimental expenditures paid or						
	incurred after 1986						
С	Mining exploration and development costs paid or incurred after 1986 5c 5c						
d	Long-term contracts entered into after February 28, 1986 5d						
е	Pollution control facilities placed in service after 1986 <u>5e</u>						
f	Installment sales of certain property						
g	Adjusted gain or loss (including incentive stock options) <u>5g</u>						
h	Certain loss limitations						
i	Tax shelter farm activities						
j	Passive activities						
k	Beneficiaries of other trusts or decedent's estates						
I	Combine lines 5a through 5k	5I					
6	Tax preference items:						
а	Tax-exempt interest from specified private activity bonds 6a 6a	_					
b	Depletion						
С	Combine lines 6a and 6b	6c					
7	Other items of tax preference:						
	Accelerated depreciation of real property placed in service before 1987	_					
b	Accelerated depreciation of leased personal property placed in						
	service before 1987	_					
С	Intangible drilling costs	_					
d	Combine lines 7a through 7c	7d					
8	Add lines 3, 4e, 5l, 6c, and 7d	8					
9	Alternative tax net operating loss deduction (see instructions for limitations)	9					
10	Adjusted alternative minimum taxable income (subtract line 9 from line 8). Enter here and on						
	line 13	10					
	Note: Complete Part II before proceeding with line 11.						
11a	Income distribution deduction from line 27						
b	Estate tax deduction (from page 1, line 19)						
С	Add lines 11a and 11b	11c					
10	Figure is a large of alternative maining and toyold in the second in the	40					
12	Fiduciary's share of alternative minimum taxable income (subtract line 11c from line 10)	12					
	<b>Note:</b> If line 12 is more than \$22,500, proceed to Part III. If line 12 is \$22,500 or less, stop here the alternative minimum tax.	e, as you	u are not liable for				

Form 1041 (1993) Page 4

Part	Part II—Income Distribution Deduction on a Minimum Tax Basis				
13	Adjusted alternative minimum taxable income (from line 10)	13			
14	Adjusted tax-exempt interest (other than amounts included in line 6a)	14			
15	Net capital gain from Schedule D (Form 1041), line 17, column (a) (If a loss, enter -0)	15			
16	Capital gains allocable to corpus paid or set aside for charitable purposes (from Schedule A, line 6)	16			
17	Capital gains paid or permanently set aside for charitable purposes from current year's income (see instructions)	17			
18	Capital gains computed on a minimum tax basis included in line 10	18	(	)	
19	Capital losses computed on a minimum tax basis included in line 10 (Enter as a positive amount.)	19			
20	Distributable net alternative minimum taxable income (DNAMTI) (combine lines 13 through 19).	20			
21	Income required to be distributed currently (from Schedule B, line 11)	21			
22	Other amounts paid, credited, or otherwise required to be distributed (from Schedule B, line 12)	22			
23	Total distributions (add lines 21 and 22)	23			
24	Tax-exempt income included on line 23 (other than amounts included in line 6a)	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).	26			
27	Income distribution deduction on a minimum tax basis. Enter the smaller of line 25 or line 26. Enter here and on line 11a	27			
Part	III—Alternative Minimum Tax Computation				
28	Enter amount from line 12 (If at least \$165,000, but not more than \$175,000, skip lines 29a				
20-	through 33. If more than \$175,000, skip lines 29a through 34.)	28			
29a b	Exemption amount				
30	Subtract line 29b from line 28 (If zero or less, enter -0).	30			
31	Multiply line 30 by 25% (.25)	31			
32	Subtract line 31 from line 29a (If zero or less, enter -0).	32			
33	Subtract line 32 from line 28	33			
34	Multiply line 33 by 26% (.26). (If line 28 is at least \$165,000, but not more than \$175,000, multiply line 28 by 26% (.26).) Enter the result here, and skip line 35	34			
35	If line 28 is \$175,000 or more, subtract \$175,000 from line 28. Multiply the difference by 28% (.28). Add the result to \$45,500 and enter the result here				
36	Alternative minimum tax foreign tax credit (see instructions)	36			
37	Tentative minimum tax (subtract line 36 from line 34 or 35, whichever applies)	37			
	Regular tax before credits (see instructions)				
	Section 644 tax (see instructions)	20-			
С	Add lines 38a and 38b	38c			
39	Alternative minimum tax. (subtract line 38c from line 37). (If zero or less, enter -0) Enter here				