Department of the Treasury—Internal Revenue Service

1041 Department of the Treasury—Internal Revenue Service U.S. Income Tax Return for Estates and Trusts

1994	
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For	the cal	endar year 1994	or fiscal year beginning	, 19	994, and ending	, 1	19		OMB No. 154	5-0092
A	Type of entity: Name of estate or trust (if a grantor type trust, see page 7 of the instructions)					ictions)	С	Employ	er identification	number
П	Deceder	ecedent's estate							1	
_	Simple ti						D	Date en	itity created	
_	Complex									
_		type trust	Name and title of fiduciary	1			Ε		mpt charitable a	
_		tcy estate-Ch. 7							trusts, check ap see page 8 of th	
		Number, street, and room or suite no. (If a P.O. box, see instructions.)						instructi		C
	Pooled income fund						Descri	bed in section 4	947(a)(1)	
		of Schedules K-1	City or town, state, and ZI	P code					private foundation	
	attached instruction	ons) . ►							bed in section 4	
	Check	Initial re	eturn	Amended return		G Pooled mortga	ge a	ccount (see instructions	s):
	applicab boxes:	☐ Change	e in fiduciary's name	☐ Change in fiduciary	's address	Bought		Sold	Date:	
	1	Interest income	e					1		T
	2									
	3		ne or (loss) (attach Sch	nedule C or C-EZ (F	Form 1040))		•	3		
Income	4		(loss) (attach Schedule	•	•••			4		
ŏ	5		s, partnerships, other es					5		
<u> </u>	6	•	or (loss) (attach Schedu					6		
			or (loss) (attach Form 4					7		
			List type and amount					8		
	9	Total income.	Combine lines 1 through	gh 8			•	9		
			k if Form 4952 is attacl					10		T
	11	_						11		
							•	12		
		•	uction (from Schedule				•	13		
S			•	•				14		
<u>ō</u>		Attorney, accountant, and return preparer fees					15a			
Deductions			niscellaneous itemized deductions subject to the 2% floor.					15b		
β			s 10 through 15b					16		T
۵			I income or (loss). Subtract line 16 from line 9. Enter here and on Schedule B, line 1 ▶ribution deduction (from Schedule B, line 17) (attach Schedules K-1 (Form 1041))					17		
		-						18		
			eduction (including certain generation-skipping taxes) (attach computation).					19		
		Exemption						20		
	21	Total deductions. Add lines 18 through 20						21		
	22	Taxable income	see instructions			22				
	23							23		
	2/	Payments: a 1994 estimated tax payments and amount applied from 1993 return						24a		
nts	b	-	d tax payments allocated to beneficiaries (from Form 1041-T)					24b		
ne	С		24b from line 24a					24c		
ayr	ď	Tax paid with e	with extension of time to file: \Box Form 2758 \Box Form 8736 \Box Form 8800					24d		
Tax and Payments	е		tax withheld. If any is from Form(s) 1099, check ▶ ☐					24e		
pu		Other payments: f	i Form 2439	Form 2439; g Form 4136; Total						
a	25		s. Add lines 24c through 24e, and 24h					25		
<u>a</u>	26							26		
	27							27		
	28	Overpayment. If line 25 is larger than the total of lines 23 and 26, enter amount overpaid					ı	28		
	29	Amount of line	28 to be: a Credited to	1995 estimated ta	x ►	; b Refunded ▶	•	29		
ΡI	ease		of perjury, I declare that I have							
Sign Here		and belief, it is true, correct, and complete. Declaration of preparer (other than fiduciary) is based on all information					II OI V	vnich pre	рагег паѕ апу кп	owieage.
					1	•				
	-10	▼ Signature of	fiduciary or officer represent	ing fiduciary	Date	EIN of fiduciary if a finan				
Pai	d	Preparer's			Date	Check if self-	Pr	eparer's	social security n	0.
	parer's	signature				employed ► □	<u> </u>		į	
	e Only	Tilli 3 Hairie (Oi	Firm's name (or yours if self-employed) E.I. No. ▶							
	,	and address	· · · /			ZIP code ►				

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Sch	nedule A Charitable Deduction. Do not complete for a simple trust or a pooled inco	me fu	ınd.			
1	Amounts paid for charitable purposes from gross income	1				
2	Amounts permanently set aside for charitable purposes from gross income	2				
		3				
3		4				
4	Tax-exempt income allocable to charitable contributions (see instructions)	5				
5	Subtract line 4 from line 3	3				
6	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable	,				
_	purposes	6				
7	Charitable deduction. Add lines 5 and 6. Enter here and on page 1, line 13	7				
Scr	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	Total net gain from 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 for the tax year included on Schedule A, line 3	5				
6	Short-term capital gain for the tax year included on Schedule A, line 3	6				
	If the amount on page 1, line 4, is a capital loss, enter here as a positive figure	7				
7	, , ,	8				
8	If the amount on page 1, line 4, is a capital gain, enter here as a negative figure	-				
9	Distributable net income (DNI). Combine lines 1 through 8	9				
10	If a complex trust, enter accounting income for the tax year as					
	determined under the governing instrument and applicable local law 10					
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)					
	Tax: a ☐ Tax rate schedule or ☐ Schedule D (Form 1041) 1a					
1		_				
	b other taxes	10				
	c Total. Add lines 1a and 1b	1c				
2a	Foreign tax credit (attach Form 1116)					
b	Check: ☐ Nonconventional source fuel credit ☐ Form 8834 2b					
С	General business credit. Enter here and check which forms are attached:					
	☐ Form 3800 or ☐ Forms (specify) ► 2c					
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: Form 4255 Form 8611.	5				
6	Alternative minimum tax (from Schedule H, line 39)	6				
•	Talendaria in an in tark from concerning or in the original or in the interest of the interest					
7	Total tax. Add lines 4 through 6. Enter here and on page 1, line 23	7				
	Other Information (see instructions)	1 -	l			
	and the second s			Yes No		
1	Did the actate or trust receive tay asymmt income? If #Vec # attack a commutation of the after all and the	on of	-			
1	Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of					
_	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 compe					
	individual by reason of a contract assignment or similar arrangement?					
3	At any time during calendar year 1994, did the estate or trust have an interest in or a signature o					
	over a bank, securities, or other financial account in a foreign country? See the instructions for					
	filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ▶					
4	Was the estate or trust the grantor of, or transferor to, a foreign trust which existed during the current t	ax yea	r, whether			
	or not the estate or trust has any beneficial interest in it? If "Yes," you may have to file Form 3520,					
5	Did the estate or trust receive, or pay, any seller-financed mortgage interest? If "Yes," see instructions for required attachment					
6	If this is a complex trust making the section 663(b) election, check here					
7	To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here		. ▶ □			
8	If the decedent's estate has been open for more than 2 years, check here	<u> </u>	<u>. ▶</u> 🗖			

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Schedule H Alternative Minimum Tax (see 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				
•	Add Bass 4 and 2		3				
3	Add lines 1 and 2		3				
4	Adjustments and tax preference items:	4a					
a	Interest	4b	1				
b	Taxes	4c	1				
۲ C	Miscellaneous itemized deductions (from page 1, line 15b)	4d ()					
d	Refund of taxes	4e /					
e		10					
•	Circulation and research and experimental expenditures paid or incurred after 1986	4f					
g	Mining exploration and development costs paid or incurred after 1986	4g					
h	Long-term contracts entered into after February 28, 1986	4h					
i	Pollution control facilities placed in service after 1986	4i					
i	Installment sales of certain property	4j					
k	Adjusted gain or loss (including incentive stock options).	4k					
ī	Certain loss limitations	41					
m	Tax shelter farm activities	4m					
n	Passive activities	4n					
0	Beneficiaries of other trusts or decedent's estates	40					
р	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	4				
t	Intangible drilling costs	4t	4				
u	Other adjustments	4u					
			_				
5	Combine lines 4a through 4u		5				
6	Add lines 3 and 5		7				
7	Alternative tax net operating loss deduction (see instructions for limitar	•					
8	Adjusted alternative minimum taxable income. Subtract line 7 from lin	ne 6. Enter here and on	8				
	line 13		0				
^	Note: Complete Part II before proceeding with line 9. Income distribution deduction from line 27	9					
9 10		10	1				
10	Estate tax deduction (from page 1, line 19)			1			
11	Add lines 9 and 10		11				
• •	Aud IIII03 / alia 10 , , , , , , , , , , , , , , , , , ,		<u> </u>				
12	Estate's or trust's share of alternative minimum taxable income. Subtra	12					
	Note: If line 12 is more than \$22,500, proceed to Part III. If line 12 is \$22,500 or less, stop here and enter -0- on Schedu						
	G, line 6; the estate or trust is not liable for the alternative minimum ta						

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Part II—Income Distribution Deduction on a Minimum Tax Basis 13 13 14 14 Adjusted tax-exempt interest (other than amounts included on line 4p). 15 15 Total net gain from Schedule D (Form 1041), line 17, column (a). If a loss, enter -0- . . . Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable 16 16 purposes (from Schedule A, line 6) _____ 17 Capital gains paid or permanently set aside for charitable purposes from current year's income 17 18 18 19 19 Capital losses computed on a minimum tax basis included on line 8. Enter as a positive amount 20 20 Distributable net alternative minimum taxable income (DNAMTI). Combine lines 13 through 19. 21 21 22 Other amounts paid, credited, or otherwise required to be distributed (from Schedule B, line 12) 22 23 23 Tax-exempt income included on line 23 (other than amounts included on line 4p) 24 24 25 25 Tentative income distribution deduction on a minimum tax basis. Subtract line 24 from line 23. 26 26 Tentative income distribution deduction on a minimum tax basis. Subtract line 14 from line 20. Income distribution deduction on a minimum tax basis. Enter the smaller of line 25 or line 27 26. Enter here and on line 9 27 Part III—Alternative Minimum Tax Enter the amount from line 12. If line 12 is: 28 Less than \$165,000, go to line 30. • At least \$165,000, but not over \$175,000, skip lines 29a through 33. • Over \$175,000, skip lines 29a through 34. 28 29a \$22,500 \$75,000 **b** Phase-out of exemption amount 30 30 Subtract line 29b from line 28. If zero or less, enter -0- . . . 31 31 Subtract line 31 from line 29a. If zero or less, enter -0- 32 32 Subtract line 32 from line 28 33 33 34 If line 28 is: • Less than \$165,000, multiply line 33 by 26% (.26). • \$165,000 or more, multiply line 28 by 26% (.26). Enter the result here and skip line 35 35 35 Multiply line 28 by 28% (.28) and subtract \$3,500 from the result 36 36 Alternative minimum tax foreign tax credit (see instructions) 37 37 Tentative minimum tax. Subtract line 36 from line 34 or 35, whichever applies 38a **b** Section 644 tax (see instructions) 38c

Alternative minimum tax. Subtract line 38c from line 37. If zero or less, enter -0-. Enter here

39

and on Schedule G, line 6.

39