

Fiduciary Income Tax Return

MONTH DAY YEAR MONTH DAY YEAR

For calendar or fiscal year beginning \_\_\_\_\_, and ending \_\_\_\_\_

Check applicable boxes:

- Decedent's estate
Simple trust
Complex trust
Grantor type trust
Bankruptcy estate
Family estate trust
Pooled income fund

Name of estate or trust
Name and title of fiduciary
Address of fiduciary (number and street)
City, state, and ZIP code
Check if this return is for a short taxable year (see instructions)

Federal Employer Identification No
Check applicable boxes
Estate Trust
First return Final return
Amended return
Change in fiduciary's name or address
Do not use this space A.

INCOME table with rows 1-9: Dividends, Interest income, Income (loss) from partnership, Net rent and royalty income, Net business and farm income, Capital gain (loss), Ordinary gain (loss), Other income, Total income.

DEDUCTIONS table with rows 10-21: Interest, Fiduciary fees, Charitable deduction, Attorney, accountant, and return preparer's fee, Other deductions including taxes, Total (Add lines 10 through 14), Adjusted total income (loss), Income distribution deduction, Inheritance tax deduction, Net operating loss deduction claimed, Total (Add lines 17, 18 and 19), Taxable income of fiduciary.

TAX table with rows 22-34: Regular tax, Exemption credit, Special credits, Total (Add lines 23 and 24), Net income tax liability, Alternative minimum tax, IRC Sec. 644 tax, Total, Tax liability (Add lines 26 and 27), California income tax, Balance of tax due, Overpayment, Total voluntary contributions, Refund Amount, Amount You Owe.

PLEASE SIGN HERE
Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
Signature of trustee or officer representing trustee
Date

PAID PREPARER'S USE ONLY
Preparer's signature
Date
Check if self-employed
Preparer's social security no.
Firm's name (or yours, if self-employed and address)
FEIN No.
ZIP code

**Schedule 1 Net Rent and Royalty Income** (If more space is needed, attach additional sheets).

a Kind and location of property	b Total amount of rents	c Total amount of royalties	d Fiduciary's share of depreciation or depletion (attach computation)	e Other expenses (Repairs, etc. attach statement)
1				
2				
3 Totals				
4 Net income (loss) (column (b) plus column (c) less columns (d) and (e)). Enter here and on side 1, line 4				4

**Schedule 2 Charitable Deduction** (see instructions, page 7) Attach statement giving name and address of charitable organization.

1 Amounts paid or permanently set aside for charitable purposes from current year's gross income	1	
2 Tax-exempt interest allocable to charitable distribution	2	
3 Capital gains included on line 1 and excluded from taxable income under R&TC Sections 18035.5, 18152 and 18161	3	
4 Add lines 2 and 3	4	
5 Balance (Subtract line 4 from line 1)	5	
6 Enter the net capital gain for the current year allocable to corpus, paid or permanently set aside for charitable purposes	6	
7 Amounts paid or permanently set aside for charitable purposes from gross income of a prior year	7	
8 Total (Add lines 5, 6 and 7) Enter here and on side 1, line 12	8	

**Schedule 3 Income Distribution Deduction**

1 Adjusted total income (Enter amount from side 1, line 16) (If net loss, enter zero)	1	
2 Adjusted tax-exempt interest (See instructions)	2	
3 Total beneficiaries net gain shown on Sch. D/541. If net loss, enter zero	3	
4 Enter amount from Sch. 2, line 6	4	
5 Enter capital gain included on Sch. 2, line 1 less Sch. 2, line 3	5	
6 If amount on side 1, line 6 is a capital loss, enter the amount here as a positive figure	6	
7 If amount on side 1, line 6 is a capital gain, enter the amount here as a negative figure	7	
8 Nontaxable gain from sale of small business stock prior to October 1, 1987, and includable in distributable net income	8	
9 Distributable net income. Combine lines 1 through 8	9	
10 Complex trusts: enter the amount of income for tax year determined under the governing instrument (accounting income)	10	
11 Amount of 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)	13	
14 Enter the total amount of tax exempt income included on line 13	14	
15 Tentative income distribution deduction (Subtract line 14 from line 13)	15	
16 Enter amount of tax exempt interest (from line 2) and gain from small business stock (line 8)	16	
17 Tentative income distribution deduction (Subtract line 16 from line 9)	17	
18 Income distribution deduction. Enter here and on side 1, line 17 the lesser of lines 15 or 17	18	

**Schedule 4 Voluntary Contributions** (see instructions, page 8)

43 Alzheimer's Disease/Related Disorders Fund	• 43	00
44 California Fund for Senior Citizens	• 44	00
45 Rare and Endangered Species Preservation Program	• 45	00
46 State Children's Trust Fund for the Prevention of Child Abuse	• 46	00
47 United States Olympic Committee Fund	• 47	00
48 Vietnam Veterans Memorial Fund	• 48	00
49 Total Contributions. Add lines 43 through 48. Enter here and on side 1, line 32	• 49	00

**Schedule 5 Other Information** (Note: Income of Final Year is Taxable to Beneficiaries)

1 Date trust was created or, if an estate, date of decedent's death	YES	NO	4 Is this the final return? If yes, enter date of court order authorizing final distribution	YES	NO
2 a If an estate, was decedent a California resident?			5 Did the estate or trust receive tax-exempt income? If yes, attach computation of the allocation of expenses.		
b Was decedent married at date of death?			6 Have you deducted on this return any amount or taken any capital loss claimed as an expense for inheritance tax purposes? See instructions, page 6.		
c If yes, enter surviving spouse's social security number and name					
3 If a trust, is any IRC Section 644 tax due? If yes, enter amount on line 27b and attach computation.					