

1989 California Fiduciary Income Tax Return

541

For calendar year 1989 or fiscal year beginning MONTH | DAY | YEAR 1989, and ending MONTH | DAY | YEAR

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

Federal employer identification no.

Check applicable boxes:

- Estate Trust
- Initial return Final return
- Amended return
- Change in fiduciary's name or address

Income	1 Dividends		1	
	2 Interest income (see instructions)		2	
	3 Income (or losses) from partnerships, other estates or trusts (see instructions)		3	
	4 Net rent and royalty income (or loss) (attach federal Schedule E (Form 1040))		4	
	5 Net business and farm income (or loss) (attach federal Schedules C and F (Form 1040))		5	
	6 Capital gain (or loss) (attach Schedule D (541))		6	
	7 Ordinary gain (or loss) (attach Schedule D-1)		7	
	8 Other income (attach a separate sheet listing payers and amounts)		8	
	9 Total income. Add lines 1 through 8		9	

Deductions	10 Interest	10		
	11 Taxes	11		
	12 Fiduciary fees	12		
	13 Charitable deduction from Side 2, Schedule A, line 6	13		
	14 Attorney, accountant and return preparer's fees	14		
	15 a Other deductions not subject to 2% floor (attach schedule)	15a		
	b Allowable miscellaneous itemized deduction	15b		
	c Total. Add line 15a and line 15b	15c		
	16 Total. Add lines 10 through 15c	16		
	17 Adjusted total income (or loss). Subtract line 16 from line 9	17		
18 Income distribution deduction from Side 2, Schedule B, line 16 (attach Schedules K-1 (541))	18			
19 Inheritance tax deduction (pre-1982) and estate tax deduction (see instructions)	19			
20 Total. Add line 18 and line 19	20			
21 Taxable income of fiduciary. Subtract line 20 from line 17	21			

Tax and Pay-ments	22 a Regular tax; b Other taxes; c Total	22		
	23 Exemption credit (\$10.00 for an estate, \$1.00 for a trust)	23		
	24 Credits (attach worksheet). If one credit, enter code	24		
	Note: If more than one credit see instructions.			
	25 Total. Add line 23 and line 24	25		
	26 Subtract line 25 from line 22	26		
	27 a Alt. min. tax (attach Sch. P (541)); b IRC Sec. 644 tax (attach sch.); c Total	27		
	28 Tax liability. Add line 26 and line 27	28		
	29 California income tax: a Previously paid; b Withheld; c Total	29		
	30 Tax due. Subtract line 29 from line 28	30		
31 Overpaid tax. Subtract line 28 from line 29	31			
32 Total voluntary contributions from Side 2, Schedule C, line 7	32			
33 Refund or No Amount Due. Subtract line 32 from line 31	33			
34 Amount You Owe. Add line 30 and line 32	34			

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 fiduciary or officer representing fiduciary _____ 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 _____

Schedule A Charitable Deduction Do not complete for a simple trust or a pooled income fund. 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	a Tax-exempt interest allocable to charitable distribution (see instructions)	2a	
	b Capital gains included on line 1 and excluded from taxable income under R&TC Section 18035.5	2b	
	c Add line 2a and line 2b	2c	
3	Balance. Subtract line 2c from line 1	3	
4	Enter the net capital gain for the current year allocable to corpus paid or permanently set aside for charitable purposes.	4	
5	Amounts paid or permanently set aside for charitable purposes from gross income of a prior year	5	
6	Total. Add lines 3 through 5. Enter here and on Side 1, line 13	6	

Schedule B Income Distribution Deduction

1	Adjusted total income. Enter amount from Side 1, line 17. If net loss, enter zero	1	
2	Adjusted tax-exempt interest and nontaxable gain from installment sale of small business stock (see instructions)	2	
3	Net gain shown on Schedule D (541), line 9a. If net loss, enter zero	3	
4	Enter amount from Schedule A, line 4	4	
5	Enter capital gain included on Schedule A, line 1 less Schedule A, line 2b	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	Distributable net income. Combine lines 1 through 7	8	
9	Amount of income for the taxable year determined under the governing instrument (accounting income)	9	
10	Amount of income required to be distributed currently	10	
11	Other amounts paid, credited or otherwise required to be distributed	11	
12	Total distributions. Add line 10 and line 11. Note: For complex trusts with previously accumulated income: If the total on line 12 is greater than line 9, complete Schedule J (541) and file it with Form 541	12	
13	Enter the total amount of tax exempt income included on line 12	13	
14	Tentative income distribution deduction. Subtract line 13 from line 12	14	
15	Tentative income distribution deduction. Subtract line 2 from line 8	15	
16	Income distribution deduction. Enter the smaller of line 14 or line 15 here and on Side 1, line 18	16	

Schedule C Voluntary Contributions (see instructions)

1	Alzheimer's Disease/Related Disorders Fund	• 43	1	
2	California Fund for Senior Citizens	• 44	2	
3	Rare and Endangered Species Preservation Program	• 45	3	
4	State Children's Trust Fund for the Prevention of Child Abuse	• 46	4	
5	United States Olympic Committee Fund	• 47	5	
6	Vietnam Veterans Memorial Fund	• 48	6	
7	Total Contributions. Add lines 1 through 6. Enter here and on Side 1, line 32	• 49	7	

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	If this is the final return, 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)		
	c If yes, enter surviving spouse's social security number and name			7	Is this return for a short taxable year?		
3	If a trust, is any IRC Section 644 tax due? If yes, enter amount on Side 1, line 27b and attach computation						