

1991 California Fiduciary Income Tax Return

541

For calendar year 1991 or fiscal year beginning MONTH DAY YEAR 1991, 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 or P.O. Box)

City, state and ZIP code

Federal employer identification no.

Check applicable boxes:

- First return Final return
- Amended return (attach explanation and schedules)
- Change in fiduciary's name or address

I N C O M E	1	Interest income				1		
	2	Dividends				2		
	3	Business income (or loss) (attach federal Schedule C (Form 1040))				3		
	4	Capital gain (or loss) (attach Schedule D (541))				4		
	5	Rents, royalties, partnerships, other estates and trusts, etc. (attach federal Schedule E (Form 1040))				5		
	6	Farm income (or loss) (attach federal Schedule F (Form 1040))				6		
	7	Ordinary gain (or loss) (attach Schedule D-1)				7		
	8	Other income (state nature of income)				8		
	9	Total income. Combine lines 1 through 8				9		
D E D U C T I O N S	10	Interest			10			
	11	Taxes			11			
	12	Administration costs (including fiduciary fees)			12			
	13	Charitable deduction from Side 2, Schedule A, line 6			13			
	14	Attorney, accountant and return preparer fees			14			
	15	a Other deductions not subject to 2% floor (attach sch.)	15a					
		b Allowable misc. itemized deductions subject to 2% floor	15b					
	c Total. Add line 15a and line 15b			15c				
T A X A N D P A Y M E N T S	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	Taxable income of fiduciary. Subtract line 18 from line 17				19		
	20	a Regular tax ; b Other taxes ; c Total				20		
	21	Exemption credit (\$10.00 for an estate, \$1.00 for a trust)			21			
	22	Credits (attach worksheet). If one credit, enter code			22			
	23	Total. Add line 21 and line 22				23		
	24	Subtract line 23 from line 20				24		
	25	Alternative minimum tax (attach Schedule P (541))				25		
26	Tax liability. Add line 24 and line 25				26			
27	California income tax: a Previously paid (minus amount credited to beneficiaries) ; b Withheld ; c Total				27			
28	Tax due. Subtract line 27 from line 26				28			
29	Overpaid tax. Subtract line 26 from line 27				29			
30	Amount of line 29 to be credited to 1992 estimated tax				30			
31	Amount of overpaid tax available this year				31			
32	Total voluntary contributions from Side 2, Schedule C, line 6				32			
33	Refund or No Amount Due.				33			
34	Amount Due. Add line 28 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 _____ F.E.I.N. _____

Schedule A Charitable Deduction Do not complete for a simple trust or a pooled income fund. Attach statement listing the name and address of each charitable organization to whom your contributions totaled \$3000 or more.

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 (see instructions)	2		
3	Subtract line 2 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	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	5		
6	If amount on Side 1, line 4 is a capital loss, enter the amount here as a positive figure	6		
7	If amount on Side 1, line 4 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	• 48	1		
2	California Fund for Senior Citizens	• 49	2		
3	Rare and Endangered Species Preservation Program	• 50	3		
4	State Children's Trust Fund for the Prevention of Child Abuse	• 51	4		
5	Veterans Memorial Account	• 52	5		
6	Total voluntary contributions. Add lines 1 through 5. Enter here and on Side 1, line 32	• 55	6		

Other Information Note: Income of final year is taxable to beneficiaries

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| <p>1 Date trust was created or, if an estate, date of decedent's death _____</p> <p>2 a If an estate, was decedent a California resident? _____</p> <p>b Was decedent married at date of death? _____</p> <p>c If yes, enter surviving spouse's social security number and name _____</p> <p>3 If an estate:</p> <p>a FMV of decedent's assets at date of death _____</p> <p>b FMV of assets located in California _____</p> <p>c FMV of assets located outside California _____</p> <p>4 If this is the final return, enter date of court order authorizing final distribution _____</p> | <p>5 Did the estate or trust receive tax-exempt income? _____
If yes, attach computation of the allocation of expenses</p> <p>6 Is this return for a short taxable year? _____</p> <p>7 If a trust:</p> <p>a Number of resident trustees _____</p> <p>b Number of nonresident trustees _____</p> <p>c Total number of trustees _____</p> <p>d Number of resident beneficiaries _____</p> <p>e Number of nonresident beneficiaries _____</p> <p>Total number of beneficiaries _____</p> <p>8 Enclose a copy of the FIRST TWO PAGES of your 1991 Form 1041, U.S. Fiduciary Income Tax Return.</p> |
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