

# 1992 California Fiduciary Income Tax Return

# 541

For calendar year 1992 or fiscal year beginning MONTH DAY YEAR 1992, 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

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Name and title of fiduciary

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Address of fiduciary (number and street or P.O. Box)

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City, state and ZIP code

Federal employer identification no.

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Check applicable boxes:

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

<b>I N C O M E</b>	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	

<b>D E D U C T I O N S</b>	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		
	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 Schedule K-1 (541))	18			
19 Taxable income of fiduciary. Subtract line 18 from line 17	19			

<b>T A X  A N D  P A Y M E N T S</b>	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 Estimated tax payments	28		
	29 Amount applied from 1991 return	29		
	30 Total payments. Add lines 27 through 29	30		
	31 Tax due. Subtract line 30 from line 26	31		
	32 Overpaid tax. Subtract line 26 from line 30	32		
	33 Amount of line 32 to be credited to 1993 estimated tax	33		
34 Amount of overpaid tax available this year	34			
35 Total voluntary contributions from Side 2, Schedule C, line 7	35			
36 Refund or No Amount Due	36			
37 Amount Due. Add line 31 and line 35	37			
38 Underpayment of estimated tax. If form FTB 5805 is attached, check box at right.	38			

**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 9, column a. If net loss, enter -0-	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		
<b>Note:</b> 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			
13	Enter the total amount of tax exempt income included on line 12	12	
14	Tentative income distribution deduction. Subtract line 13 from line 12	13	
15	Tentative income distribution deduction. Subtract line 2 from line 8	14	
16	Income distribution deduction. Enter the smaller of line 14 or line 15 here and on Side 1, line 18	15	
		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	California Breast Cancer Research Fund	• 52	5	
6	Veterans Memorial Account	• 53	6	
7	Total voluntary contributions. Add lines 1 through 6. Enter here and on Side 1, line 35	• 56	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	5	Did the estate or trust receive tax-exempt income? If yes, attach computation of the allocation of expenses
2	a If an estate, was decedent a California resident? b Was decedent married at date of death? c If yes, enter surviving spouse's social security number and name	6	Is this return for a short taxable year?
3	If an estate: a FMV of decedent's assets at date of death b FMV of assets located in California c FMV of assets located outside California	7	If a trust: a Number of resident trustees b Number of nonresident trustees c Total number of trustees d Number of resident beneficiaries e Number of nonresident beneficiaries Total number of beneficiaries
4	If this is the final return, enter date of court order authorizing final distribution	8	Enclose a copy of the FIRST TWO PAGES of your 1992 Form 1041, U.S. Fiduciary Income Tax Return.

<b>Please Sign Here</b>	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is 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
<b>Paid Preparer's Use Only</b>	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>
	Firm's name (or yours, if self-employed) and address		Preparer's social security no. F.E.I.N.