

Joanne Barnes  
Accounting for  
Trust 1991  
To IRS and Virginia

THIS HAS BEEN CHANGED

Form **1041** U.S. Fiduciary Income Tax Return **1991**  
 Department of the Treasury—Internal Revenue Service  
 For the calendar year 1991 or fiscal year beginning 1991, and ending 19 OMB No 1545-0092

**A Type of Entity**  
 Decedent's estate  
 Simple trust  
 Complex trust  
 Grantor type trust  
 Bankruptcy estate  
 Family estate trust  
 Pooled income fund

**B Number of Schedules K-1 attached (see instructions)** **5**

**Name of estate or trust (grantor type trust, see instructions)**  
Trust w/w H.A. O'Connell

**Name and title of fiduciary**  
Anthony O'Connell, Trustee

**Number, street, and room or suite no. (if a P.O. box, see page 4 of instructions.)**  
6541 Franconia Road

**City, state, and ZIP code**  
Springfield, Virginia 22150

**C Employer identification number**  
62-6209167

**D Date entity created**  
6/20/86

**E Nonexempt charitable and split-interest trusts. Check applicable boxes (see instructions):**  
 Described in section 4947(a)(1)  
 Not a private foundation  
 Described in section 4947(a)(2)

**Check applicable boxes:**  
 Initial return  
 Final return  
 Amended return  
 Change in Fiduciary's Name or Address

Income	1	Interest income		1	55,314
	2	Dividends		2	
	3	Business income or (loss) (attach Schedule C (Form 1040))		3	
	4	Capital gain or (loss) (attach Schedule D (Form 1041))		4	100,645
	5	Rents, royalties, partnerships, other estates and trusts, etc. (attach Schedule E (Form 1040))		5	
	6	Farm income or (loss) (attach Schedule F (Form 1040))		6	
	7	Ordinary gain or (loss) (attach Form 4797)		7	
	8	Other income (state nature of income)		8	
	9	<b>Total income (combine lines 1 through 8)</b>		9	155,959
Deductions	10	Interest	10		
	11	Taxes	11	5570	
	12	Fiduciary fees	12	8780	
	13	Charitable deduction (from Schedule A, line 6)	13		
	14	Attorney, accountant, and return preparer fees	14	625	
	15a	Other deductions NOT subject to the 2% floor (attach schedule)	15a	138	
	15b	Allowable miscellaneous itemized deductions subject to the 2% floor	15b	565	
	15c	Add lines 15a and 15b	15c	357	
	16	<b>Total (add lines 10 through 14, and 15c)</b>		349	15,329
	17	Adjusted total income or (loss) (subtract line 16 from line 9). Enter here and on Schedule B, line 1.		140,630	
	18	Income distribution deduction (from Schedule B, line 17) (see instructions) (attach Schedules K-1 (Form 1041))		140,630	
19	Estate tax deduction (including certain generation-skipping transfer taxes) (attach computation)				
20	Exemption		300		
21	<b>Total deductions (add lines 18 through 20)</b>		140,930		
Please attach check or money order here	22	Taxable income of fiduciary (subtract line 21 from line 17)		(300)	
	23	<b>Total tax (from Schedule G, line 7)</b>		NONE	
	24a	Payments: a 1991 estimated tax payments and amount applied from 1990 return		5,100	
	24b	b Treated as credited to beneficiaries (from Form 1041-T)			
	24c	o Subtract line 24b from line 24a		5,100	
	24d	d Tax paid with extension of time to file: <input type="checkbox"/> Form 2758 <input type="checkbox"/> Form 8738 <input type="checkbox"/> Form 8800			
	24e	e Federal income tax withheld			
	24f	Credits: f Form 2439 g Form 4136 h Other Total			
	25	<b>Total payments (add lines 24c through 24e, and 24f)</b>		5,100	
	26	Penalty for underpayment of estimated tax (see instructions)			
27	If the total of lines 23 and 26 is larger than line 25, enter TAX DUE				
28	If line 25 is larger than the total of lines 23 and 26, enter OVERPAYMENT		5,100		
29	Amount of line 28 to be: a Credited to 1992 estimated tax b Refunded		5,100		

**Please Sign Here**  
 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 fiduciary) is based on all information of which preparer has any knowledge.

**Paid Preparer's Use Only**  
 Preparer's signature: BRUNER, KANE & McCARTHY, LTD., CPAs  
 Date: 700 N. Fairfax St., Alexandria, VA  
 Check if self-employed:   
 Preparer's social security no.:  
 E.I. No.: 54 1040148  
 ZIP code: 22314

For Paperwork Reduction Act Notice, see page 1 of the separate instructions. Cat. No. 11370H Form 1041 (1991)

97.71 comp  
 250,795.04  
 348.50 = 349

Department of the Treasury—Internal Revenue Service  
**1041 U.S. Fiduciary Income Tax Return 1991**

For the calendar year 1991 or fiscal year beginning . . . 1991, and ending . . . 19 . . . OMB No. 1545-0092

<b>A</b> Type of Entity <input type="checkbox"/> Decedent's estate <input checked="" type="checkbox"/> Simple trust: <input type="checkbox"/> Complex trust <input type="checkbox"/> Grantor-type trust <input type="checkbox"/> Bankruptcy estate <input type="checkbox"/> Family estate trust <input type="checkbox"/> Pooled income fund	Name of estate or trust (grantor-type trust, see instructions): <b>Trust u/w H.A. O'Connell</b>	<b>C</b> Employer identification number <b>62 6209167</b>
	Name and title of fiduciary: <b>Anthony O'Connell, Trustee</b>	
	Number, street, and room or suite no. (if a P.O. box, see page 4 of instructions.): <b>6541 Franconia Road</b>	<b>E</b> Nonexempt charitable and split-interest trusts, check applicable boxes (see instructions):  <input type="checkbox"/> Described in section 4947(a)(1) <input type="checkbox"/> Not a private foundation <input type="checkbox"/> Described in section 4947(a)(2)
	City, state, and ZIP code: <b>Springfield, Virginia 22150</b>	
<b>B</b> Number of Schedules K-1 attached (see instructions) . . . <b>5</b>	<b>Check applicable boxes:</b> <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Change in Fiduciary's Name or Address	

<b>Income</b>	<b>1</b> Interest income . . . . .	<b>1</b>	<b>55,314</b>
	<b>2</b> Dividends . . . . .	<b>2</b>	
	<b>3</b> Business income or (loss) (attach Schedule C (Form 1040)).	<b>3</b>	
	<b>4</b> Capital gain or (loss) (attach Schedule D (Form 1041)).	<b>4</b>	<b>100,645</b>
	<b>5</b> Rents, royalties, partnerships, other estates and trusts, etc. (attach Schedule E (Form 1040)).	<b>5</b>	
	<b>6</b> Farm income or (loss) (attach Schedule F (Form 1040)).	<b>6</b>	
	<b>7</b> Ordinary gain or (loss) (attach Form 4797)	<b>7</b>	
	<b>8</b> Other income (state nature of income)	<b>8</b>	
	<b>9</b> Total income (combine lines 1 through 8)	<b>9</b>	<b>155,959</b>

<b>Deductions</b>	<b>10</b> Interest . . . . .	<b>10</b>	
	<b>11</b> Taxes . . . . .	<b>11</b>	<b>5,570</b>
	<b>12</b> Fiduciary fees . . . . .	<b>12</b>	<b>8,780</b>
	<b>13</b> Charitable deduction (from Schedule A, line 6)	<b>13</b>	
	<b>14</b> Attorney, accountant, and return preparer fees	<b>14</b>	<b>625</b>
	<b>15a</b> Other deductions NOT subject to the 2% floor (attach schedule)	<b>15a</b>	<b>138</b>
	<b>b</b> Allowable miscellaneous itemized deductions subject to the 2% floor	<b>15b</b>	<b>565</b>
	<b>c</b> Add lines 15a and 15b	<b>15c</b>	<b>703</b>
	<b>16</b> Total (add lines 10 through 14, and 15c)	<b>16</b>	<b>15,678</b>
	<b>17</b> Adjusted total income or (loss) (subtract line 16 from line 9). Enter here and on Schedule B, line 1.	<b>17</b>	<b>140,281</b>
<b>18</b> Income distribution deduction (from Schedule B, line 17) (see instructions) (attach Schedules K-1 (Form 1041))	<b>18</b>	<b>140,281</b>	
<b>19</b> Estate tax deduction (including certain generation-skipping transfer taxes) (attach computation)	<b>19</b>		
<b>20</b> Exemption	<b>20</b>	<b>300</b>	
<b>21</b> Total deductions (add lines 18 through 20)	<b>21</b>	<b>140,581</b>	

<b>Please attach check or money order here Tax and Payments</b>	<b>22</b> Taxable income of fiduciary (subtract line 21 from line 17)	<b>22</b>	<b>(300)</b>
	<b>23</b> Total tax (from Schedule G, line 7)	<b>23</b>	<b>NONE</b>
	<b>24</b> Payments: <b>a</b> 1991 estimated tax payments and amount applied from 1990 return	<b>24a</b>	<b>5,100</b>
	<b>b</b> Treated as credited to beneficiaries (from Form 1041-T)	<b>24b</b>	
	<b>c</b> Subtract line 24b from line 24a	<b>24c</b>	<b>5,100</b>
	<b>d</b> Tax paid with extension of time to file: <input type="checkbox"/> Form 2758 <input type="checkbox"/> Form 8738 <input type="checkbox"/> Form 8800	<b>24d</b>	
	<b>e</b> Federal income tax withheld	<b>24e</b>	
	Credits: <b>f</b> Form 2439 . . . . . <b>g</b> Form 4136 . . . . . <b>h</b> Other . . . . . Total	<b>24i</b>	
	<b>25</b> Total payments (add lines 24c through 24e, and 24i)	<b>25</b>	<b>5,100</b>
	<b>26</b> Penalty for underpayment of estimated tax (see instructions)	<b>26</b>	
<b>27</b> If the total of lines 23 and 26 is larger than line 25, enter <b>TAX DUE</b>	<b>27</b>		
<b>28</b> If line 25 is larger than the total of lines 23 and 26, enter <b>OVERPAYMENT</b>	<b>28</b>	<b>5,100</b>	
<b>29</b> Amount of line 28 to be: <b>a</b> Credited to 1992 estimated tax <b>5,100</b> ; <b>b</b> Refunded	<b>29</b>		

**Please Sign Here**

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 fiduciary) is based on all information of which preparer has any knowledge.

Signature of fiduciary or officer representing fiduciary	Date	EIN of fiduciary (see instructions)
Preparer's signature	Date	Preparer's social security no.
<b>INFORMATION ONLY</b>		
Firm's name (or yours if self-employed) and address	E.I. No.	ZIP code
<b>BRUNER, KANE &amp; MCCARTHY, LTD., CPAs</b> 700 N. Fairfax St., Alexandria, VA	<b>4/3/92</b>	<b>54 1040148</b> <b>22314</b>

# 1041 U.S. Fiduciary Income Tax Return 1991

Department of the Treasury—Internal Revenue Service

*196,795.7*  
*11/10/91*  
*March 4, 1992*

For the calendar year 1991 or fiscal year beginning 1991, and ending 19 OMB No. 1545-0092

<b>A</b> Type of Entity <input type="checkbox"/> Decedent's estate <input checked="" type="checkbox"/> Simple trust <input type="checkbox"/> Complex trust <input type="checkbox"/> Grantor type trust <input type="checkbox"/> Bankruptcy estate <input type="checkbox"/> Family estate trust <input type="checkbox"/> Pooled income fund	Name of estate or trust (grantor type trust, see instructions) <b>Trust u/w H.A. O'Connell</b>	<b>C</b> Employer identification number <b>62 6209167</b>
	Name and title of fiduciary <b>Anthony O'Connell, Trustee</b>	<b>D</b> Date entity created <b>6/20/86</b>
	Number, street, and room or suite no. (if a P.O. box, see page 4 of instructions.) <b>6541 Franconia Road</b>	<b>E</b> Nonexempt charitable and split-interest trusts, check applicable boxes (see instructions): <input type="checkbox"/> Described in section 4947(a)(1) <input type="checkbox"/> Not a private foundation <input type="checkbox"/> Described in section 4947(a)(2)
	City, state, and ZIP code <b>Springfield, Virginia 22150</b>	
<b>B</b> Number of Schedules K-1 attached (see instructions) <b>5</b>	<b>Check applicable boxes:</b> <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Change in Fiduciary's Name or Address	

<b>Income</b>	1 Interest income	1	55,314
	2 Dividends	2	
	3 Business income or (loss) (attach Schedule C (Form 1040))	3	
	4 Capital gain or (loss) (attach Schedule D (Form 1041))	4	100,645
	5 Rents, royalties, partnerships, other estates and trusts, etc. (attach Schedule E (Form 1040))	5	
	6 Farm income or (loss) (attach Schedule F (Form 1040))	6	
	7 Ordinary gain or (loss) (attach Form 4797)	7	
	8 Other income (state nature of income)	8	
	9 <b>Total income</b> (combine lines 1 through 8)	9	155,959

<b>Deductions</b>	10 Interest	10	
	11 Taxes	11	5,570
	12 Fiduciary fees	12	8,780
	13 Charitable deduction (from Schedule A, line 6)	13	
	14 Attorney, accountant, and return preparer fees	14	625
	15a Other deductions NOT subject to the 2% floor (attach schedule)	15a	138
b Allowable miscellaneous itemized deductions subject to the 2% floor	15b	565.703	
c Add lines 15a and 15b	15c	703	

16 <b>Total</b> (add lines 10 through 14, and 15c)	16	15,678
17 Adjusted total income or (loss) (subtract line 16 from line 9). Enter here and on Schedule B, line 1.	17	140,281
18 Income distribution deduction (from Schedule B, line 17) (see instructions) (attach Schedules K-1 (Form 1041))	18	140,281
19 Estate tax deduction (including certain generation-skipping transfer taxes) (attach computation)	19	
20 Exemption	20	300
21 <b>Total deductions</b> (add lines 18 through 20)	21	140,581

22 Taxable income of fiduciary (subtract line 21 from line 17)	22	(300)
23 <b>Total tax</b> (from Schedule G, line 7)	23	NONE
24 Payments: a 1991 estimated tax payments and amount applied from 1990 return	24a	5,100
b Treated as credited to beneficiaries (from Form 1041-T)	24b	
c Subtract line 24b from line 24a	24c	5,100
d Tax paid with extension of time to file: <input type="checkbox"/> Form 2758 <input type="checkbox"/> Form 8736 <input type="checkbox"/> Form 8800	24d	
e Federal income tax withheld	24e	
Credits: f Form 2439 .....; g Form 4136 .....; h Other .....; Total	24i	
25 <b>Total payments</b> (add lines 24c through 24e, and 24i)	25	5,100
26 Penalty for underpayment of estimated tax (see instructions)	26	
27 If the total of lines 23 and 26 is larger than line 25, enter <b>TAX DUE</b>	27	
28 If line 25 is larger than the total of lines 23 and 26, enter <b>OVERPAYMENT</b>	28	5,100
29 Amount of line 28 to be: a Credited to 1992 estimated tax <b>5,100</b> ; b Refunded	29	

**Please Sign Here**  
 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 fiduciary) is based on all information of which preparer has any knowledge.  
 Signature of fiduciary or officer representing fiduciary: *Anthony O'Connell, Trustee* Date: **2-25-92** EIN of fiduciary (see instructions): **225-52-7637**

**Paid Preparer's Use Only**  
 Preparer's signature: *James J. Bacon* Date: **4/3/92** Check if self-employed:  Preparer's social security no.: **579 441 3204**  
 Firm's name (or yours if self-employed) and address: **BRUNER, KANE & MCCARTHY, LTD., CPAs** E.I. No.: **54 1040148**  
**700 N. Fairfax St., Alexandria, VA** ZIP code: **22314**

Schedule A Charitable Deduction—Do not complete for a simple trust or a pooled income fund.

Table with 6 rows for Schedule A. Line 1: Amounts paid or permanently set aside for charitable purposes from current year's gross income. Line 2: Tax-exempt interest allocable to charitable distribution. Line 3: Subtract line 2 from line 1. Line 4: Enter the net short-term capital gain and the net long-term capital gain of the current tax year allocable to corpus paid or permanently set aside for charitable purposes. Line 5: Amounts paid or permanently set aside for charitable purposes from gross income of a prior year. Line 6: Total (add lines 3 through 5). Enter here and on page 1, line 13.

Schedule B Income Distribution Deduction (see instructions)

Table with 17 rows for Schedule B. Line 1: Adjusted total income (from page 1, line 17). Line 2: Adjusted tax-exempt interest. Line 3: Net gain shown on Schedule D (Form 1041), line 17, column (a). Line 4: Enter amount from Schedule A, line 4. Line 5: Long-term capital gain included on Schedule A, line 1. Line 6: Short-term capital gain included on Schedule A, line 1. Line 7: If the amount on page 1, line 4, is a capital loss, enter here as a positive figure. Line 8: If the amount on page 1, line 4, is a capital gain, enter here as a negative figure. Line 9: Distributable net income (combine lines 1 through 8). Line 10: Amount of income for the tax year determined under the governing instrument (accounting income). Line 11: Amount of income required to be distributed currently. Line 12: Other amounts paid, credited, or otherwise required to be distributed. Line 13: Total distributions (add lines 11 and 12). Line 14: Enter the amount of tax-exempt income included on line 13. Line 15: Tentative income distribution deduction (subtract line 14 from line 13). Line 16: Tentative income distribution deduction (subtract line 2 from line 9). Line 17: Income distribution deduction. Enter the smaller of line 15 or line 16 here and on page 1, line 18.

Schedule G Tax Computation (see instructions)

Table with 7 rows for Schedule G. Line 1: Tax:  Tax rate schedule or  Schedule D. Line 2a: Foreign tax credit (attach Form 1116). Line 2b: Credit for fuel produced from a nonconventional source. Line 2c: General business credit. Check if from:  Form 3800 or  Form (specify). Line 2d: Credit for prior year minimum tax (attach Form 8801). Line 3: Total credits (add lines 2a through 2d). Line 4: Subtract line 3 from line 1c. Line 5: Recapture taxes. Check if from:  Form 4255  Form 8611. Line 6: Alternative minimum tax (attach Form 8656). Line 7: Total tax (add lines 4 through 6). Enter here and on page 1, line 23.

Other Information (see instructions)

Table with 10 rows for Other Information. Questions regarding tax-exempt income, passive activity losses, foreign accounts, foreign trusts, and tax shelter registrations. Includes 'Yes' and 'No' columns with handwritten 'X' marks.

NAME Trust w/w H. A. O'Connell  
 Anthony O'Connell, Trustee  
 ADDRESS 6541 Franconia Road  
 Springfield, Virginia 22150

YEAR ENDING 12/31/91  
 SOCIAL SECURITY NO. \_\_\_\_\_  
 OR  
 FEDERAL IDENTIFICATION NO. 62-6209167

Form 1041			
Page 1, Line 15a, Other deductions			
Commissioner of Accounts Fairfax County			
Filing fee re 6 <sup>th</sup> Account	50		
Safe deposit box	27		
Copier, and postage	61	138	
Page 1, Line 15b, Allowable miscellaneous itemized deduction subject to the 2% floor			
Bank service charges	37		
Miscellaneous trustee expenses	179	216	
Total income	155,959		
Less: Deductions	(15,329)		
	140,630		
Less: Distribution deduction exemption	140,630		
	(300)		
AGI	-0-		
2% limitation		-0-	
		216	

NAME Trust w/w H. A. O'Connell  
 Anthony O'Connell, Trustee  
 ADDRESS 65410 Franconia Road  
 Springfield, Virginia 22150

YEAR ENDING 12/31/91  
 SOCIAL SECURITY NO. \_\_\_\_\_  
 OR  
 FEDERAL IDENTIFICATION NO. 62-6209167

Form 1041			
Page 1, Line 15a, Other deductions			
Commissioner of Accounts Fairfax County			
Filing fee re 6 <sup>th</sup> Account	50		
Safe deposit box	27		
Copier and postage	61	138	
Page 1, Line 15b, Allowable miscellaneous itemized deduction subject to the 2% floor			
Bank service charges	37		
Miscellaneous trustee expenses	528	565	
	(565)		
Total income	155,959		
less: Deductions	15,676		
	140,281		
less: Distribution deduction	140,281		
Exemption	300		
AGI	0		
2% limitation	2% of $\phi = \phi$		
Deductible	50 percent of gross distribution		<u>565</u>

40

**SCHEDULE K-1**  
**(Form 1041)**

**Beneficiary's Share of Income, Deductions, Credits, Etc.**

OMB No. 1545-0092

Department of the Treasury  
Internal Revenue Service

for the calendar year 1991, or fiscal year  
beginning ..... 1991, ending ..... 19 .....  
▶ Complete a separate Schedule K-1 for each beneficiary.

**1991**

Name of estate or trust *Trust w/w N.A. O'Connell*

Amended K-1  
 Final K-1

Beneficiary's identifying number ▶ *230-50-6044*

Estate's or trust's employer identification number ▶ *62-6209167*

Beneficiary's name, address, and ZIP code  
*Jean M. O'Connell*  
*c/o Jean O. Nader, Executive*  
*350 Fourth Avenue*  
*New Kensington, PA 15068*

Fiduciary's name, address, and ZIP code  
*Anthony O'Connell, Trustee*  
*6541 Franconia Road*  
*Springfield, Virginia 22150*

(a) Allocable share item	(b) Amount	(c) Calendar year 1991 Form 1040 filers enter the amounts in column (b) on:	
1 Interest . . . . .	<i>41,795</i>	Schedule B, Part I, line 1	
2 Dividends . . . . .		Schedule B, Part II, line 5	
3a Net short-term capital gain . . . . .		Schedule D, line 4, column (g)	
b Net long-term capital gain . . . . .		Schedule D, line 11, column (g)	
4a Business income and other non-passive income before directly allocable deductions. (see instructions) . . . . .		Schedule E, Part III	
b Depreciation . . . . .			
c Depletion . . . . .			
d Amortization . . . . .			
5a Rental, rental real estate, and other passive income before directly allocable deductions. (see instructions) . . . . .			
b Depreciation . . . . .			
c Depletion . . . . .			
d Amortization . . . . .			
6 Income for minimum tax purposes . . . . .	<i>43,546</i>		
7 Income for regular tax purposes (add lines 1 through 5) . . . . .	<i>41,795</i>		
8 Adjustment for minimum tax purposes (subtract line 7 from line 6) . . . . .	<i>1,751</i>		
9 Estate tax deduction (including certain generation-skipping transfer taxes) (attach computation) . . . . .		Schedule A, line 25	
10 Foreign taxes (list on a separate sheet) . . . . .		Form 1116 or Schedule A (Form 1040), line 7	
11 Tax preference items (itemize):			
a Accelerated depreciation . . . . .			
b Depletion . . . . .			
c Amortization . . . . .			
d Exclusion items . . . . .			
		(Include on the applicable line of Form 6251)	
		1992 Form 8801	
12 Distributions in the final year of estate or trust:			
a Excess deductions on termination (attach computation) . . . . .			
b Short-term capital loss carryover . . . . .			
c Long-term capital loss carryover . . . . .			
d Net operating loss (NOL) carryover . . . . .			
e . . . . .			
f . . . . .			
		(Include on the applicable line of appropriate tax form)	
13 Other (itemize):			
a Trust payments of estimated taxes credited to you . . . . .			
b Tax-exempt interest . . . . .			
c . . . . .			
d . . . . .			
e . . . . .			
f . . . . .			
g . . . . .			
h . . . . .			
		(Include on the applicable line of appropriate tax form)	

*State modifications: NONE*



**SCHEDULE K-1**  
**(Form 1041)**

**Beneficiary's Share of Income, Deductions, Credits, Etc.**

OMB No. 1545-0092

Department of the Treasury  
Internal Revenue Service

for the calendar year 1991, or fiscal year  
beginning ..... , 1991, ending ..... , 19 .....  
▶ Complete a separate Schedule K-1 for each beneficiary.

**1991**

Name of estate or trust

Trust u/w H.A. O'Connell

Amended K-1  
 Final K-1

Beneficiary's identifying number ▶ 230-50-6044

Estate's or trust's employer identification number ▶ 62-6209167

Beneficiary's name, address, and ZIP code

Jean M. O'Connell  
c/o Jean O. Nader, Executrix  
350 Fourth Avenue  
New Kensington, Pennsylvania 15068

Fiduciary's name, address, and ZIP code

Anthony O'Connell, Trustee  
6541 Franconia Road  
Springfield, Virginia 22150

(e) Allocable share item	(b) Amount	(g) Calendar year 1991 Form 1040 filers enter the amounts in column (b) on:
1 Interest . . . . .	41,446	Schedule B, Part II, line 1
2 Dividends . . . . .		Schedule B, Part II, line 5
3a Net short-term capital gain . . . . .		Schedule D, line 4, column (g)
b Net long-term capital gain . . . . .		Schedule D, line 11, column (g)
4a Business income and other non-passive income before directly allocable deductions. (see instructions) . . . . .		Schedule E, Part III
b Depreciation . . . . .		
c Depletion . . . . .		
d Amortization . . . . .		
5a Rental, rental real estate, and other passive income before directly allocable deductions. (see instructions) . . . . .		
b Depreciation . . . . .		
c Depletion . . . . .		
d Amortization . . . . .		
6 Income for minimum tax purposes . . . . .	43,546	
7 Income for regular tax purposes (add lines 1 through 5) . . . . .	41,446	
8 Adjustment for minimum tax purposes (subtract line 7 from line 6) . . . . .	2,100	
9 Estate tax deduction (including certain generation-skipping transfer taxes) (attach computation) . . . . .		Schedule A, line 25
10 Foreign taxes (list on a separate sheet) . . . . .		Form 1116 or Schedule A (Form 1040), line 7
11 Tax preference items (itemize):		
a Accelerated depreciation . . . . .		(include on the applicable line of Form 6251)
b Depletion . . . . .		
c Amortization . . . . .		
d Exclusion items . . . . .		
12 Distributions in the final year of estate or trust:		
a Excess deductions on termination (attach computation) . . . . .		Schedule A, line 20
b Short-term capital loss carryover . . . . .		Schedule D, line 5, column (f)
c Long-term capital loss carryover . . . . .		Schedule D, line 14, column (f)
d Net operating loss (NOL) carryover . . . . .		Form 1040, line 22
e . . . . .		(include on the applicable line of appropriate tax form)
f . . . . .		
13 Other (itemize):		
a Trust payments of estimated taxes credited to you . . . . .		Form 1040, line 55
b Tax-exempt interest . . . . .		Form 1040, line 8b
c . . . . .		(include on the applicable line of appropriate tax form)
d . . . . .		
e . . . . .		
f . . . . .		
g . . . . .		
h . . . . .		

For Paperwork Reduction Act Notice, see page 1 of the instructions for Form 1041. Cat. No. 11380D Schedule K-1 (Form 1041) 1991

State modifications: NONE

NAME Trust w/w H.A. O'Connell  
Anthony O'Connell, Trustee  
ADDRESS 6541 Francenia Road  
Springfield, Virginia 22150

YEAR ENDING 12/31/91  
SOCIAL SECURITY NO. \_\_\_\_\_  
OR  
FEDERAL IDENTIFICATION NO. 62-6209167

Schedule K-1 (Form 1041)

1/1/91 to 9/15/91 for Jean M. O'Connell

Real estate taxes paid

1,795

Attach to  
K-1.  

---

do not attach  
to return

**SCHEDULE K-1**  
**(Form 1041)**

**Beneficiary's Share of Income, Deductions, Credits, Etc.**

OMB No. 1545-0082

Department of the Treasury  
Internal Revenue Service

for the calendar year 1991, or fiscal year  
beginning ..... , 1991, ending ..... , 19 .....  
▶ Complete a separate Schedule K-1 for each beneficiary.

**1991**

Name of estate or trust

*Trust w/w H. A. O'Connell*

Amended K-1  
 Final K-1

Beneficiary's identifying number ▶ *25-6377917*

Estate's or trust's employer identification number ▶ *62-6209167*

Beneficiary's name, address, and ZIP code  
*Estate of Jean M. O'Connell*  
*40 Jean O. Nada, Executive*  
*350 Fourth Avenue*  
*New Kensington, PA 15068*

Fiduciary's name, address, and ZIP code  
*Anthony O'Connell, Trustee*  
*6541 Kenanema Road*  
*Springfield, Virginia 22152*

(a) Allocable share item	(b) Amount	(c) Calendar year 1991 Form 1040 filers enter the amounts in column (b) on:
1 Interest . . . . .	<i>816</i>	Schedule B, Part I, line 1
2 Dividends . . . . .		Schedule B, Part II, line 5
3a Net short-term capital gain . . . . .		Schedule D, line 4, column (g)
b Net long-term capital gain . . . . .		Schedule D, line 11, column (g)
4a Business income and other non-passive income before directly allocable deductions. (see instructions)		Schedule E, Part III
b Depreciation . . . . .		
c Depletion . . . . .		
d Amortization . . . . .		
5a Rental, rental real estate, and other passive income before directly allocable deductions. (see instructions)		
b Depreciation . . . . .		
c Depletion . . . . .		
d Amortization . . . . .		
6 Income for minimum tax purposes	<i>816</i>	
7 Income for regular tax purposes (add lines 1 through 5)	<i>816</i>	
8 Adjustment for minimum tax purposes (subtract line 7 from line 6)	<i>-0-</i>	Form 6251, line 5r
9 Estate tax deduction (including certain generation-skipping transfer taxes) (attach computation)		Schedule A, line 25
10 Foreign taxes (list on a separate sheet)		Form 1116 or Schedule A (Form 1040), line 7
11 Tax preference items (itemize):		
a Accelerated depreciation . . . . .		(Include on the applicable line of Form 6251)
b Depletion . . . . .		
c Amortization . . . . .		
d Exclusion items . . . . .		
12 Distributions in the final year of estate or trust:		
a Excess deductions on termination (attach computation)		Schedule A, line 20
b Short-term capital loss carryover . . . . .		Schedule D, line 5, column (f)
c Long-term capital loss carryover . . . . .		Schedule D, line 14, column (f)
d Net operating loss (NOL) carryover . . . . .		Form 1040, line 22
e . . . . .		(Include on the applicable line of appropriate tax form)
f . . . . .		
13 Other (itemize):		
a Trust payments of estimated taxes credited to you . . . . .		Form 1040, line 55
b Tax-exempt interest . . . . .		Form 1040, line 8b
c . . . . .		(Include on the applicable line of appropriate tax form)
d . . . . .		
e . . . . .		
f . . . . .		
g . . . . .		
h . . . . .		

*State modification: NONE*

**SCHEDULE K-1  
(Form 1041)**

**Beneficiary's Share of Income, Deductions, Credits, Etc.**

OMB No. 1545-0092

Department of the Treasury  
Internal Revenue Service

for the calendar year 1991, or fiscal year  
beginning ..... 1991, ending ..... 19 .....

**1991**

▶ Complete a separate Schedule K-1 for each beneficiary.

Name of estate or trust

Trust u/w H.A. O'Connell

Amended K-1  
 Final K-1

Beneficiary's identifying number ▶ 25-6377917

Estate's or trust's employer identification number ▶ 62-6209167

Beneficiary's name, address, and ZIP code

Estate of Jean M. O'Connell  
c/o Jean O. Nader, Executrix  
350 Fourth Avenue  
New Kensington, Pennsylvania 15068

Fiduciary's name, address, and ZIP code

Anthony O'Connell, Trustee  
6541 Franconia Road  
Springfield, Virginia 22150

(a) Allocable share item	(b) Amount	(c) Calendar year 1991 Form 1040 filers enter the amounts in column (b) on:	
<b>1</b> Interest . . . . .	816	Schedule B, Part I, line 1	
<b>2</b> Dividends . . . . .		Schedule B, Part II, line 5	
<b>3a</b> Net short-term capital gain . . . . .		Schedule D, line 4, column (g)	
<b>b</b> Net long-term capital gain . . . . .		Schedule D, line 11, column (g)	
<b>4a</b> Business income and other non-passive income before directly allocable deductions. (see instructions) . . . . .		Schedule E, Part III	
<b>b</b> Depreciation . . . . .			
<b>c</b> Depletion . . . . .			
<b>d</b> Amortization . . . . .			
<b>5a</b> Rental, rental real estate, and other passive income before directly allocable deductions. (see instructions) . . . . .			
<b>b</b> Depreciation . . . . .			
<b>c</b> Depletion . . . . .			
<b>d</b> Amortization . . . . .			
<b>6</b> Income for minimum tax purposes . . . . .	816		Form 6251, line 5r
<b>7</b> Income for regular tax purposes (add lines 1 through 5) . . . . .	816		
<b>8</b> Adjustment for minimum tax purposes (subtract line 7 from line 6) . . . . .	0		
<b>9</b> Estate tax deduction (including certain generation-skipping transfer taxes) (attach computation) . . . . .		Schedule A, line 25	
<b>10</b> Foreign taxes (list on a separate sheet) . . . . .		Form 1118 or Schedule A (Form 1040), line 7	
<b>11</b> Tax preference items (itemize):			
<b>a</b> Accelerated depreciation . . . . .			
<b>b</b> Depletion . . . . .			
<b>c</b> Amortization . . . . .			
<b>d</b> Exclusion items . . . . .		(Include on the applicable line of Form 6251) 1992 Form 8801	
<b>12</b> Distributions in the final year of estate or trust:			
<b>a</b> Excess deductions on termination (attach computation) . . . . .			
<b>b</b> Short-term capital loss carryover . . . . .			
<b>c</b> Long-term capital loss carryover . . . . .			
<b>d</b> Net operating loss (NOL) carryover . . . . .			
<b>e</b> . . . . .			
<b>f</b> . . . . .		(Include on the applicable line of appropriate tax form)	
<b>13</b> Other (itemize):			
<b>a</b> Trust payments of estimated taxes credited to you . . . . .			
<b>b</b> Tax-exempt interest . . . . .			
<b>c</b> . . . . .			
<b>d</b> . . . . .			
<b>e</b> . . . . .			
<b>f</b> . . . . .			
<b>g</b> . . . . .			
<b>h</b> . . . . .		(Include on the applicable line of appropriate tax form)	

For Paperwork Reduction Act Notice, see page 1 of the Instructions for Form 1041. Cat. No. 113800 Schedule K-1 (Form 1041) 1991

State modifications: NONE

**SCHEDULE K-1**  
**(Form 1041)**

**Beneficiary's Share of Income, Deductions, Credits, Etc.**

OMB No. 1545-0092

Department of the Treasury  
Internal Revenue Service

for the calendar year 1991, or fiscal year  
beginning ..... , 1991, ending ..... , 19 .....  
▶ Complete a separate Schedule K-1 for each beneficiary.

**1991**

Name of estate or trust Trust w/w H. A. O'Connell  Amended K-1  
 Final K-1

Beneficiary's identifying number ▶ 224-54-7273 Estate's or trust's employer identification number ▶ 62-6209167

Beneficiary's name, address, and ZIP code  
Sheila O'Connell  
44 Carleton Street  
Portland, ME 04102

Fiduciary's name, address, and ZIP code  
Anthony O'Connell, Trustee  
6541 Franconia Road  
Springfield, Virginia 22150

(a) Allocable share item	(b) Amount	(c) Calendar year 1991 Form 1040 filers enter the amounts in column (b) on:
1 Interest . . . . .		Schedule B, Part I, line 1
2 Dividends . . . . .		Schedule B, Part II, line 5
3a Net short-term capital gain . . . . .		Schedule D, line 4, column (g)
b Net long-term capital gain . . . . .	<u>32,673</u>	Schedule D, line 11, column (g)
4a Business income and other non-passive income before directly allocable deductions. (see instructions)		Schedule E, Part III
b Depreciation . . . . .		
c Depletion . . . . .		
d Amortization . . . . .		
5a Rental, rental real estate, and other passive income before directly allocable deductions. (see instructions)		
b Depreciation . . . . .		
c Depletion . . . . .		
d Amortization . . . . .		
6 Income for minimum tax purposes . . . . .	<u>37,018</u>	
7 Income for regular tax purposes (add lines 1 through 5)	<u>32,673</u>	
8 Adjustment for minimum tax purposes (subtract line 7 from line 6)	<u>1,345</u>	
9 Estate tax deduction (including certain generation-skipping transfer taxes) (attach computation)		Form 6251, line 5r
10 Foreign taxes (list on a separate sheet)		Schedule A, line 25 Form 1116 or Schedule A (Form 1040), line 7
11 Tax preference items (itemize):		
a Accelerated depreciation . . . . .		
b Depletion . . . . .		
c Amortization . . . . .		
d Exclusion items . . . . .		
12 Distributions in the final year of estate or trust:		
a Excess deductions on termination (attach computation)		
b Short-term capital loss carryover . . . . .		
c Long-term capital loss carryover . . . . .		
d Net operating loss (NOL) carryover . . . . .		
e . . . . .		
f . . . . .		
13 Other (itemize):		
a Trust payments of estimated taxes credited to you . . . . .		
b Tax-exempt interest . . . . .		
c . . . . .		
d . . . . .		
e . . . . .		
f . . . . .		
g . . . . .		
h . . . . .		

For Paperwork Reduction Act Notice, see page 1 of the instructions for Form 1041. Cat. No. 11380D Schedule K-1 (Form 1041) 1991

*State modifications: \$833 State income tax - addition*

*7 total*

**SCHEDULE K-1  
(Form 1041)**

**Beneficiary's Share of Income, Deductions, Credits, Etc.**

OMB No. 1545-0092

for the calendar year 1991, or fiscal year

beginning ..... , 1991, ending ..... , 19 .....

▶ Complete a separate Schedule K-1 for each beneficiary.

**1991**

Department of the Treasury  
Internal Revenue Service

Name of estate or trust

Trust u/w H.A. O'Connell

Amended K-1  
 Final K-1

Beneficiary's identifying number ▶ 224-54-7273

Estate's or trust's employer identification number ▶ 62-6209167

Beneficiary's name, address, and ZIP code

Sheila O'Connell  
44 Carleton Street  
Portland, Maine 04102

Fiduciary's name, address, and ZIP code

Anthony O'Connell, Trustee  
6541 Franconia Road  
Springfield, Virginia 22150

(a) Allocable share item	(b) Amount	(c) Calendar year 1991 Form 1040 filers enter the amounts in column (b) on:
1 Interest . . . . .		Schedule B, Part I, line 1
2 Dividends . . . . .		Schedule B, Part II, line 5
3a Net short-term capital gain . . . . .		Schedule D, line 4, column (g)
b Net long-term capital gain . . . . .	32,673	Schedule D, line 11, column (g)
4a Business income and other non-passive income before directly allocable deductions. (see instructions) . . . . .		Schedule E, Part III
b Depreciation . . . . .		
c Depletion . . . . .		
d Amortization . . . . .		
5a Rental, rental real estate, and other passive income before directly allocable deductions. (see instructions) . . . . .		
b Depreciation . . . . .		
c Depletion . . . . .		
d Amortization . . . . .		
6 Income for minimum tax purposes . . . . .	34,018	
7 Income for regular tax purposes (add lines 1 through 5) . . . . .	32,673	
8 Adjustment for minimum tax purposes (subtract line 7 from line 6) . . . . .	1,345	
9 Estate tax deduction (including certain generation-skipping transfer taxes) (attach computation) . . . . .		
10 Foreign taxes (list on a separate sheet) . . . . .		Form 1116 or Schedule A (Form 1040), line 7
11 Tax preference items (itemize):		
a Accelerated depreciation . . . . .		
b Depletion . . . . .		
c Amortization . . . . .		
d Exclusion items . . . . .		1992 Form 8801
12 Distributions in the final year of estate or trust:		
a Excess deductions on termination (attach computation) . . . . .		
b Short-term capital loss carryover . . . . .		
c Long-term capital loss carryover . . . . .		
d Net operating loss (NOL) carryover . . . . .		
e . . . . .		
f . . . . .		(Include on the applicable line of Form 6251)
13 Other (itemize):		
a Trust payments of estimated taxes credited to you . . . . .		
b Tax-exempt interest . . . . .		
c . . . . .		
d . . . . .		
e . . . . .		
f . . . . .		
g . . . . .		
h . . . . .		(Include on the applicable line of appropriate tax form)

State modifications: \$833 State income tax-addition

NAME Trust w/H. A. O'Connell  
Anthony O'Connell, Trustee  
 ADDRESS 6541 Francina Road  
Springfield, Virginia 22150

YEAR ENDING 12/31/91  
 SOCIAL SECURITY NO. \_\_\_\_\_  
 OR  
 FEDERAL IDENTIFICATION NO. 62-6209167

Schedule K-1 (Form 1041)			
9/16/91 to 12/31/91 to heir's			
Real estate taxes paid	1795		
(53.9006%)			
- Heir's 1/3rd share		598	

Attach to K-1  
do not attach  
to return

**SCHEDULE K-1**  
**(Form 1041)**

**Beneficiary's Share of Income, Deductions, Credits, Etc.**

OMB No. 1545-0092

for the calendar year 1991, or fiscal year

beginning ..... , 1991, ending ..... , 19 .....

▶ Complete a separate Schedule K-1 for each beneficiary.

**1991**

Department of the Treasury  
Internal Revenue Service

Name of estate or trust

*Trust w/w H.A. O'Connell*

Amended K-1  
 Final K-1

Beneficiary's identifying number ▶ *225-50-9052*

Estate's or trust's employer identification number ▶ *62-6209167*

Beneficiary's name, address, and ZIP code  
*Jean O'Connell Nader*  
*350 Fourth Avenue*  
*New Kensington, PA 15068*

Fiduciary's name, address, and ZIP code  
*Anthony O'Connell, Trustee*  
*6541 Franconia Road*  
*Springfield, Virginia 22150*

(a) Allocable share item	(b) Amount	(c) Calendar year 1991 Form 1040 info enter the amounts in column (b) on:
1 Interest . . . . .		Schedule B, Part I, line 1
2 Dividends . . . . .		Schedule B, Part II, line 5
3a Net short-term capital gain . . . . .		Schedule D, line 4, column (g)
b Net long-term capital gain . . . . .	<i>32,673</i>	Schedule D, line 11, column (g)
4a Business income and other non-passive income before directly allocable deductions. (see instructions) . . . . .		Schedule E, Part III
b Depreciation . . . . .		
c Depletion . . . . .		
d Amortization . . . . .		
5a Rental, rental real estate, and other passive income before directly allocable deductions. (see instructions) . . . . .		
b Depreciation . . . . .		
c Depletion . . . . .		
d Amortization . . . . .		
6 Income for minimum tax purposes . . . . .	<i>34,018</i>	
7 Income for regular tax purposes (add lines 1 through 5) . . . . .	<i>32,673</i>	
8 Adjustment for minimum tax purposes (subtract line 7 from line 6) . . . . .	<i>1,345</i>	
9 Estate tax deduction (including certain generation-skipping transfer taxes) (attach computation) . . . . .		Schedule A, line 25
10 Foreign taxes (list on a separate sheet) . . . . .		Form 1116 or Schedule A (Form 1040), line 7
11 Tax preference items (itemize):		
a Accelerated depreciation . . . . .		(Include on the applicable line of Form 6251)
b Depletion . . . . .		
c Amortization . . . . .		
d Exclusion items . . . . .		
12 Distributions in the final year of estate or trust:		
a Excess deductions on termination (attach computation) . . . . .		Schedule A, line 20
b Short-term capital loss carryover . . . . .		Schedule D, line 5, column (f)
c Long-term capital loss carryover . . . . .		Schedule D, line 14, column (f)
d Net operating loss (NOL) carryover . . . . .		Form 1040, line 22
e . . . . .		(Include on the applicable line of appropriate tax form)
f . . . . .		
13 Other (itemize):		
a Trust payments of estimated taxes credited to you . . . . .		Form 1040, line 55
b Tax-exempt interest . . . . .		Form 1040, line 8b
c . . . . .		(Include on the applicable line of appropriate tax form)
d . . . . .		
e . . . . .		
f . . . . .		
g . . . . .		
h . . . . .		

*State modifications: #833 state income tax - addition*



**SCHEDULE K-1  
(Form 1041)**

**Beneficiary's Share of Income, Deductions, Credits, Etc.**

OMB No. 1545-0092

Department of the Treasury  
Internal Revenue Service

for the calendar year 1991, or fiscal year  
beginning ..... , 1991, ending ..... , 19 .....  
▶ Complete a separate Schedule K-1 for each beneficiary.

**1991**

Name of estate or trust

Trust u/w H.A. O'Connell

Amended K-1  
 Final K-1

Beneficiary's identifying number ▶ 225-50-9052

Estate's or trust's employer identification number ▶ 62-6209167

Beneficiary's name, address, and ZIP code

Jean O'Connell Nader  
350 Fourth Avenue  
New Kensington, Pennsylvania 15068

Fiduciary's name, address, and ZIP code

Anthony O'Connell, Trustee  
6541 Franconia Road  
Springfield, Virginia 22150

(a) Allocable share item	(b) Amount	(c) Calendar year 1991 Form 1040 filers enter the amounts in column (b) on:
1 Interest . . . . .		Schedule B, Part I, line 1
2 Dividends . . . . .		Schedule B, Part II, line 5
3a Net short-term capital gain . . . . .		Schedule D, line 4, column (g)
b Net long-term capital gain . . . . .	32,673	Schedule D, line 11, column (g)
4a Business income and other non-passive income before directly allocable deductions. (see instructions) . . . . .		Schedule E, Part III
b Depreciation . . . . .		
c Depletion . . . . .		
d Amortization . . . . .		
5a Rental, rental real estate, and other passive income before directly allocable deductions. (see instructions) . . . . .		
b Depreciation . . . . .		
c Depletion . . . . .		
d Amortization . . . . .		
6 Income for minimum tax purposes . . . . .	34,018	
7 Income for regular tax purposes (add lines 1 through 5) . . . . .	32,673	
8 Adjustment for minimum tax purposes (subtract line 7 from line 6) . . . . .	1,345	
9 Estate tax deduction (including certain generation-skipping transfer taxes) (attach computation) . . . . .		Schedule A, line 25
10 Foreign taxes (list on a separate sheet) . . . . .		Form 1116 or Schedule A (Form 1040), line 7
11 Tax preference items (itemize):		
a Accelerated depreciation . . . . .		(Include on the applicable line of Form 6251)
b Depletion . . . . .		
c Amortization . . . . .		
d Exclusion items . . . . .		1992 Form 8801
12 Distributions in the final year of estate or trust:		
a Excess deductions on termination (attach computation) . . . . .		Schedule A, line 20
b Short-term capital loss carryover . . . . .		Schedule D, line 5, column (f)
c Long-term capital loss carryover . . . . .		Schedule D, line 14, column (f)
d Net operating loss (NOL) carryover . . . . .		Form 1040, line 22
e . . . . .		(Include on the applicable line of appropriate tax form)
f . . . . .		
13 Other (itemize):		
a Trust payments of estimated taxes credited to you . . . . .		Form 1040, line 55
b Tax-exempt interest . . . . .		Form 1040, line 8b
c . . . . .		
d . . . . .		
e . . . . .		
f . . . . .		(Include on the applicable line of appropriate tax form)
g . . . . .		
h . . . . .		

For Paperwork Reduction Act Notice, see page 1 of the Instructions for Form 1041. Cat. No. 11380D Schedule K-1 (Form 1041) 1991

State modifications: \$833 State income tax-addition



**SCHEDULE K-1  
(Form 1041)**

**Beneficiary's Share of Income, Deductions, Credits, Etc.**

OMB No. 1545-0092

Department of the Treasury  
Internal Revenue Service

for the calendar year 1991, or fiscal year  
beginning ..... , 1991, ending ..... , 19 .....  
▶ Complete a separate Schedule K-1 for each beneficiary.

**1991**

Name of estate or trust

Trust u/w H.A. O'Connell

Amended K-1  
 Final K-1

Beneficiary's identifying number ▶ 225-52-7637

Estate's or trust's employer identification number ▶ 62-6209167

Beneficiary's name, address, and ZIP code

Anthony O'Connell  
6541 Franconia Road  
Springfield, Virginia 22150

Fiduciary's name, address, and ZIP code

Anthony O'Connell, Trustee  
6541 Franconia Road  
Springfield, Virginia 22150

(a) Allocable share item	(b) Amount	(c) Calendar year 1991 Form 1040 filers enter the amounts in column (b) on:
1 Interest		Schedule B, Part I, line 1
2 Dividends		Schedule B, Part II, line 5
3a Net short-term capital gain		Schedule D, line 4, column (g)
b Net long-term capital gain	32,673	Schedule D, line 11, column (g)
4a Business income and other non-passive income before directly allocable deductions. (see instructions)		Schedule E, Part III
b Depreciation		
c Depletion		
d Amortization		
5a Rental, rental real estate, and other passive income before directly allocable deductions. (see instructions)		
b Depreciation		
c Depletion		
d Amortization		
6 Income for minimum tax purposes	34,018	
7 Income for regular tax purposes (add lines 1 through 5)	32,673	
8 Adjustment for minimum tax purposes (subtract line 7 from line 6)	1,345	Form 6251, line 5r
9 Estate tax deduction (including certain generation-skipping transfer taxes) (attach computation)		Schedule A, line 25
10 Foreign taxes (list on a separate sheet)		Form 1116 or Schedule A (Form 1040), line 7
11 Tax preference items (itemize):		
a Accelerated depreciation		
b Depletion		
c Amortization		
d Exclusion items		
		(Include on the applicable line of Form 6251) 1992 Form 8801
12 Distributions in the final year of estate or trust:		
a Excess deductions on termination (attach computation)		
b Short-term capital loss carryover		
c Long-term capital loss carryover		
d Net operating loss (NOL) carryover		
e		
f		Schedule A, line 20 Schedule D, line 5, column (f) Schedule D, line 14, column (f) Form 1040, line 22 (Include on the applicable line of appropriate tax form)
13 Other (itemize):		
a Trust payments of estimated taxes credited to you		
b Tax-exempt interest		
c		
d		
e		
f		
g		
h		
		Form 1040, line 55 Form 1040, line 8b  (Include on the applicable line of appropriate tax form)

For Paperwork Reduction Act Notice, see page 1 of the instructions for Form 1041. Cat. No. 113800 Schedule K-1 (Form 1041) 1991

State modifications: \$834 State income tax-addition

599  
235-45 = 705

*PI FORGET TO ADD YETTS #834  
on my VA-760  
I should do  
a schedule  
1/2/91*

NAME Trust w/ H. A. O'Connell  
 ADDRESS Anthony O'Connell, Trustee  
 6541 Franconia Road  
 Springfield, Virginia 22150

YEAR ENDING 12/31/91  
 SOCIAL SECURITY NO. \_\_\_\_\_  
 OR  
 FEDERAL IDENTIFICATION NO. 62-6209167

Schedule K-1 (Form 1041)			
7/1/91 - 12/31/92			
9/16/91 to 12/31/91 to heir's			
Real estate taxes paid <sup>NO 900670</sup> 5 <sup>of 3,850</sup>		1795	
(53.9006%)			
- Heir's 1/3rd share			599
Attach to K-1 do not attach to return			

SCHEDULE D (Form 1041)

Department of the Treasury Internal Revenue Service

Capital Gains and Losses

File with Form 1041. See the separate Form 1041 instructions.

OMB No. 1545-0092

1991

Name of estate or trust

Trust w/w H.A. O'Connell

Employer identification number

62-6209167

Do not report section 644 gains on Schedule D (See Form 1041 instructions for line 1b, Schedule G.)

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

Table with columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Gross sales price, (e) Cost or other basis, (f) Gain or loss. Includes summary lines 2-6.

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

Table with columns: (a) Description of property, (b) Date acquired, (c) Date sold, (d) Gross sales price, (e) Cost or other basis, (f) Gain or loss. Includes summary lines 8-14.

Handwritten note: w/ 3 capital gains

Part III Summary of Parts I and II

Summary table with columns: (a) Beneficiaries, (b) Fiduciary, (c) Total. Rows 15-17.

If lines 16 and 17, column (c), are net gains, enter the gain on Form 1041, line 4, go to Part VI, and DO NOT complete Parts IV and V. If line 17, column (c), is a net loss, complete Parts IV and V, as necessary.

**Part IV Computation of Capital Loss Limitation**

<b>18</b>	Enter here and enter as a (loss) on Form 1041, line 4, the smaller of: (i) The net loss on line 17, column (c); or (ii) \$3,000.	<b>18</b>	( )
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If the net loss on line 17, column (c) is more than \$3,000, OR if the taxable income on line 22, page 1, of Form 1041 is zero or less, complete Part V to determine your capital loss carryover.

**Part V Computation of Capital Loss Carryovers From 1991 to 1992**

**Section A.—Computation of Carryover Limit**

<b>19</b>	Enter taxable income (or loss) for 1991 from Form 1041, line 22	<b>19</b>	
<b>20</b>	Enter loss from line 18, above, as a positive amount	<b>20</b>	
<b>21</b>	Enter amount from Form 1041, line 20	<b>21</b>	
<b>22</b>	Adjusted taxable income (Combine lines 19, 20, and 21, but do not enter less than zero.)	<b>22</b>	
<b>23</b>	Enter the lesser of lines 20 or 22	<b>23</b>	

**Section B.—Short-Term Capital Loss Carryover**

(Complete this part only if there is a loss on line 6, Schedule D, Part I, and line 17, column (c).)

<b>24</b>	Enter loss from line 6 as a positive amount	<b>24</b>	
<b>25</b>	Enter gain, if any, from line 14. (If that line is blank or shows a loss, enter -0-.)	<b>25</b>	
<b>26</b>	Enter amount from line 23, above.	<b>26</b>	
<b>27</b>	Add lines 25 and 26	<b>27</b>	
<b>28</b>	Subtract line 27 from line 24. If zero or less, enter -0-. This is the fiduciary's short-term capital loss carryover from 1991 to 1992. If this is the final return of the estate or trust, also enter on line 12b, Schedule K-1 (Form 1041)	<b>28</b>	

**Section C.—Long-Term Capital Loss Carryover**

(Complete this part only if there is a loss on line 14 and line 17, column (c).)

<b>29</b>	Enter loss from line 14 as a positive amount	<b>29</b>	
<b>30</b>	Enter gain, if any, from line 6. (If that line is blank or shows a loss, enter -0-.)	<b>30</b>	
<b>31</b>	Enter amount from line 23, above.	<b>31</b>	
<b>32</b>	Enter amount, if any, from line 24, above	<b>32</b>	
<b>33</b>	Subtract line 32 from line 31. If zero or less, enter -0-	<b>33</b>	
<b>34</b>	Add lines 30 and 33	<b>34</b>	
<b>35</b>	Subtract line 34 from line 29. If zero or less, enter -0-. This is the fiduciary's long-term capital loss carryover from 1991 to 1992. If this is the final return of the estate or trust, also enter on line 12c, Schedule K-1 (Form 1041)	<b>35</b>	

**Part VI Tax Computation Using Maximum Capital Gains Rate (Complete this part only if lines 16 and 17, column (c) are net capital gains for 1991.)**

<b>36</b>	Taxable income (from Form 1041, line 22)	<b>36</b>	
<b>37</b>	Net capital gain for 1991 (Enter the smaller of line 18 or 17, column (c).)	<b>37</b>	
<b>38</b>	Subtract line 37 from line 36, but not less than zero	<b>38</b>	
<b>39</b>	Enter the greater of line 38 or \$10,350	<b>39</b>	
<b>40</b>	Tax on amount on line 39 from the 1991 Tax Rate Schedule. If \$10,350, enter \$2,449.50	<b>40</b>	
<b>41</b>	Subtract line 39 from line 38, but not less than zero	<b>41</b>	
<b>42</b>	Multiply line 41 by (.28)	<b>42</b>	
<b>43</b>	Maximum capital gains tax (add lines 40 and 42)	<b>43</b>	
<b>44</b>	Regular tax on amount on line 35 from the 1991 Tax Rate Schedule	<b>44</b>	
<b>45</b>	Tax. (Enter the lesser of line 43 or line 44.) Enter here and on line 1a of Schedule G, Form 1041	<b>45</b>	

Part IV Computation of Capital Loss Limitation

18	Enter here and enter as a (loss) on Form 1041, line 4, the smaller of: (i) The net loss on line 17, column (c); or (ii) \$3,000.	18	( )
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If the net loss on line 17, column (c) is more than \$3,000, OR if the taxable income on line 22, page 1, of Form 1041 is zero or less, complete Part V to determine your capital loss carryover.

Part V Computation of Capital Loss Carryovers From 1991 to 1992

Section A.—Computation of Carryover Limit

19	Enter taxable income (or loss) for 1991 from Form 1041, line 22	19	
20	Enter loss from line 18, above, as a positive amount	20	
21	Enter amount from Form 1041, line 20	21	
22	Adjusted taxable income (Combine lines 19, 20, and 21, but do not enter less than zero.)	22	
23	Enter the lesser of lines 20 or 22	23	

Section B.—Short-Term Capital Loss Carryover

(Complete this part only if there is a loss on line 6, Schedule D, Part I, and line 17, column (c).)

24	Enter loss from line 6 as a positive amount	24	
25	Enter gain, if any, from line 14. (If that line is blank or shows a loss, enter -0-.)	25	
26	Enter amount from line 23, above.	26	
27	Add lines 25 and 26	27	
28	Subtract line 27 from line 24. If zero or less, enter -0-. This is the fiduciary's short-term capital loss carryover from 1991 to 1992. If this is the final return of the estate or trust, also enter on line 12b, Schedule K-1 (Form 1041)	28	

Section C.—Long-Term Capital Loss Carryover

(Complete this part only if there is a loss on line 14 and line 17, column (c).)

29	Enter loss from line 14 as a positive amount	29	
30	Enter gain, if any, from line 6. (If that line is blank or shows a loss, enter -0-.)	30	
31	Enter amount from line 23, above.	31	
32	Enter amount, if any, from line 24, above	32	
33	Subtract line 32 from line 31. If zero or less, enter -0-.	33	
34	Add lines 30 and 33	34	
35	Subtract line 34 from line 29. If zero or less, enter -0-. This is the fiduciary's long-term capital loss carryover from 1991 to 1992. If this is the final return of the estate or trust, also enter on line 12c, Schedule K-1 (Form 1041)	35	

Part VI Tax Computation Using Maximum Capital Gains Rate (Complete this part only if lines 16 and 17, column (c) are net capital gains for 1991.)

36	Taxable income (from Form 1041, line 22)	36	300
37	Net capital gain for 1991 (Enter the smaller of line 16 or 17, column (c).)	37	100,645
38	Subtract line 37 from line 36, but not less than zero	38	0
39	Enter the greater of line 38 or \$10,350	39	10,350
40	Tax on amount on line 39 from the 1991 Tax Rate Schedule. If \$10,350, enter \$2,449.50	40	2,449.50
41	Subtract line 39 from line 36, but not less than zero	41	0
42	Multiply line 41 by (.28)	42	0
43	Maximum capital gains tax (add lines 40 and 42)	43	2,449.50
44	Regular tax on amount on line 36 from the 1991 Tax Rate Schedule	44	0
45	Tax. (Enter the lesser of line 43 or line 44.) Enter here and on line 1a of Schedule G, Form 1041	45	0

Tax is shown  
Pages D & E  
completed

**Installment Sale Income**

Department of the Treasury  
Internal Revenue Service

▶ See separate instructions. ▶ Attach to your tax return.  
Use a separate form for each sale or other disposition of  
property on the installment method.

**1991**

Attachment  
Sequence No. **79**

Name(s) shown on return

*Trust w/ W.H.A. O'Connell*

Identifying number

*62-6209167*

- A** Description of property ▶ .....
- B** Date acquired (month, day, and year) ▶ *1 / 1* **C** Date sold (month, day, and year) ▶ *1 / 1*
- D** Was the property sold to a related party after May 14, 1980? See instructions  Yes  No
- E** If the answer to D is "Yes," was the property a marketable security? If "Yes," complete Part III. If "No," complete Part III for the year of sale and for 2 years after the year of sale.  Yes  No

**Part I Gross Profit and Contract Price (Complete this part for the year of sale only.)**

<b>1</b> Selling price including mortgages and other debts. Do not include interest whether stated or unstated	<b>1</b>	
<b>2</b> Mortgages and other debts the buyer assumed or took the property subject to, but not new mortgages the buyer got from a bank or other source.	<b>2</b>	
<b>3</b> Subtract line 2 from line 1.	<b>3</b>	
<b>4</b> Cost or other basis of property sold	<b>4</b>	
<b>5</b> Depreciation allowed or allowable	<b>5</b>	
<b>6</b> Adjusted basis. Subtract line 5 from line 4	<b>6</b>	
<b>7</b> Commissions and other expenses of sale.	<b>7</b>	
<b>8</b> Income recapture from Form 4797, Part III. See instructions	<b>8</b>	
<b>9</b> Add lines 6, 7, and 8	<b>9</b>	
<b>10</b> Subtract line 9 from line 1. If zero or less, do not complete the rest of this form.	<b>10</b>	
<b>11</b> If the property described in question A above was your main home, enter the total of lines 9f and 15 from Form 2119. Otherwise, enter -0-	<b>11</b>	
<b>12</b> Gross profit. Subtract line 11 from line 10	<b>12</b>	
<b>13</b> Subtract line 9 from line 2. If zero or less, enter -0-	<b>13</b>	
<b>14</b> Contract price. Add line 3 and line 13	<b>14</b>	

**Part II Installment Sale Income (Complete this part for the year of sale and any year you receive a payment or have certain debts you must treat as a payment on installment obligations.)**

<b>15</b> Gross profit percentage. Divide line 12 by line 14. For years after the year of sale, see instructions	<b>15</b>	<i>94</i>
<b>16</b> For year of sale only—Enter amount from line 13 above; otherwise, enter -0-	<b>16</b>	
<b>17</b> Payments received during year. See instructions. Do not include interest whether stated or unstated	<b>17</b>	<i>107,069</i>
<b>18</b> Add lines 16 and 17	<b>18</b>	<i>107,069</i>
<b>19</b> Payments received in prior years. See instructions. Do not include interest whether stated or unstated.	<b>19</b>	<i>115,249</i>
<b>20</b> Installment sale income. Multiply line 18 by line 15	<b>20</b>	<i>100,645</i>
<b>21</b> Part of line 20 that is ordinary income under recapture rules. See instructions	<b>21</b>	
<b>22</b> Subtract line 21 from line 20. Enter here and on Schedule D or Form 4797	<b>22</b>	<i>100,645</i>

**Part III Related Party Installment Sale Income (Do not complete if you received the final payment this tax year.)**

- F** Name, address, and taxpayer identifying number of related party .....
- G** Did the related party, during this tax year, resell or dispose of the property ("second disposition")?  Yes  No
- H** If the answer to question G is "Yes," complete lines 23 through 30 below unless one of the following conditions is met (check only the box that applies).
- The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (month, day, year). ▶ *1 / 1*
- The first disposition was a sale or exchange of stock to the issuing corporation.
- The second disposition was an involuntary conversion where the threat of conversion occurred after the first disposition.
- The second disposition occurred after the death of the original seller or buyer.
- It can be established to the satisfaction of the Internal Revenue Service that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation. See instructions.
- |  |           |  |
|--|-----------|--|
| <b>23</b> Selling price of property sold by related party                                    | <b>23</b> |  |
| <b>24</b> Enter contract price from line 14 for year of first sale                           | <b>24</b> |  |
| <b>25</b> Enter the smaller of line 23 or line 24  | <b>25</b> |  |
| <b>26</b> Total payments received by the end of your 1991 tax year. Add lines 18 and 19.     | <b>26</b> |  |
| <b>27</b> Subtract line 26 from line 25. If zero or less, enter -0-                          | <b>27</b> |  |
| <b>28</b> Multiply line 27 by the gross profit percentage on line 15 for year of first sale. | <b>28</b> |  |
| <b>29</b> Part of line 28 that is ordinary income under recapture rules. See instructions    | <b>29</b> |  |
| <b>30</b> Subtract line 29 from line 28. Enter here and on Schedule D or Form 4797           | <b>30</b> |  |



Department of the Treasury  
Internal Revenue Service

▶ See separate instructions.  
▶ Attach to Forms 1041 or 990-T.

**1991**

Name of estate or trust

*Trust w/w H.A. O'Connell*

Employer identification number

*62 6209167*

**Part I** Fiduciary's Share of Alternative Minimum Taxable Income

1	Adjusted total income or (loss) (from Form 1041, line 17)	1	<i>140,281</i>
2	Net operating loss deduction (Do not enter as a negative amount.)	2	
3	Add lines 1 and 2	3	<i>140,281</i>
4a	Interest	4a	
b	Taxes	4b	<i>5,570</i>
c	Miscellaneous itemized deductions (from Form 1041, line 15b)	4c	<i>565</i>
d	Refund of taxes	4d	
e	Combine lines 4a through 4d.	4e	<i>6,135</i>
5	Adjustments:		
a	Depreciation of property placed in service after 1986	5a	
b	Circulation and research and experimental expenditures paid or incurred after 1986	5b	
c	Mining exploration and development costs paid or incurred after 1986	5c	
d	Long-term contracts entered into after February 28, 1986	5d	
e	Pollution control facilities placed in service after 1986	5e	
f	Installment sales of certain property	5f	
g	Adjusted gain or loss	5g	
h	Certain loss limitations	5h	
i	Tax shelter farm activities	5i	
j	Passive activities	5j	
k	Beneficiaries of other estates or trusts	5k	
l	Combine lines 5a through 5k.	5l	
6	Tax preference items:		
a	Appreciated property charitable deduction	6a	
b	Tax-exempt interest from private activity bonds issued after August 7, 1986	6b	
c	Depletion	6c	
d	Combine lines 6a through 6c.	6d	
7	Other items of tax preference:		
a	Accelerated depreciation of real property placed in service before 1987	7a	
b	Accelerated depreciation of leased personal property placed in service before 1987	7b	
c	Amortization of certified pollution control facilities placed in service before 1987	7c	
d	Intangible drilling costs	7d	
e	Combine lines 7a through 7d.	7e	
8	Add lines 3, 4e, 5l, 6d, and 7e	8	<i>146,416</i>
9a	Adjustment based on energy preferences	9a	
b	Alternative tax net operating loss deduction (see instructions for limitations)	9b	
c	Add lines 9a and 9b.	9c	
10	Adjusted alternative minimum taxable income (line 8 less line 9c). Enter here and on line 13 Note: Complete Part II before proceeding with line 11.	10	<i>146,416</i>
11a	Income distribution deduction from line 27 of 1041s <i>CONNOR</i> bad.	11a	<i>146,416</i>
b	Estate tax deduction (from Form 1041, line 19)	11b	
c	Add lines 11a and 11b.	11c	<i>146,416</i>
12	Fiduciary's share of alternative minimum taxable income (line 10 less line 11c)	12	<i>-0-</i>

*Real estate 6660  
VA tax 2500  
91.60  
- 3589.78  
5.5  
5.5  
20/10*

*4b 5,570  
4c 565*

*11a 146,416*

*TOTAL ATM*

**Part II** Income Distribution Deduction on a Minimum Tax Basis

13	Adjusted alternative minimum taxable income (from line 10)	13	146,416
14	Adjusted tax-exempt interest (other than amounts included in line 6b)	14	
15	Net capital gain from Schedule D (Form 1041), line 17, column (a) (If a loss, enter -0-)	15	100,645
16	Capital gains allocable to corpus paid or set aside for charitable purposes (from Schedule A, Form 1041, line 4)	16	
17	Capital gains paid or permanently set aside for charitable purposes from current year's income (from Schedule A, Form 1041, line 1)	17	
18	Capital gains computed on a minimum tax basis included in line 10	18	(100,645)
19	Capital losses computed on a minimum tax basis included in line 10 (Do not enter as a negative amount.)	19	
20	Distributable net alternative minimum taxable income (DNAMTI) (combine lines 13 through 19)	20	146,416
21	Income required to be distributed currently	21	
22	Other amounts paid, credited, or required to be distributed (line 12)	22	146,795
23	Total distributions (add lines 21 and 22)	23	146,795
24	Tax-exempt income included on line 23 (other than amounts included in line 8b)	24	
25	Tentative income distribution deduction on a minimum tax basis (line 23 less line 24)	25	146,795
26	Tentative income distribution deduction on a minimum tax basis (line 20 less line 14)	26	146,416 ✓
27	Income distribution deduction on a minimum tax basis (Enter the smaller of line 25 or line 26. Enter here and on line 11a)	27	146,416 ✓

*Handwritten notes:*  
 146,795  
 148,589.78  
 146,416  
 146,795  
 148,589.78  
 146,416

**Part III** Computation of Alternative Minimum Tax

Note: If line 12 is \$20,000 or less, you are not liable for the alternative minimum tax.

28	Enter amount from line 12	28	- 0 -
29	Exemption amount	29	\$20,000
30	Phase-out of exemption amount	30	\$75,000
31	Line 28 less line 30 (if zero or less, enter -0-)	31	
32	Multiply line 31 by 25% (.25)	32	
33	Line 29 less line 32 (if zero or less, enter -0-)	33	
34	Line 28 less line 33	34	
35	Multiply line 34 by 24% (.24)	35	
36	Alternative minimum foreign tax credit (see instructions)	36	
37	Tentative minimum tax (line 35 less line 36)	37	
38a	Regular tax before credits (see instructions)	38a	
38b	b Section 644 tax (from line 1b, Schedule G, Form 1041)	38b	
38c	c Add lines 38a and 38b	38c	
39	Alternative minimum tax (line 37 less line 38c). Enter here and on line 6, Schedule G, Form 1041	39	NONE

**FORM 770 Virginia Fiduciary Income Tax Return 1991**

Fiscal Year Filers: Enter taxable year beginning \_\_\_\_\_, 1991 and ending \_\_\_\_\_, 19\_\_\_\_, AND check here

Check whether: <input type="checkbox"/> Estate <input checked="" type="checkbox"/> Simple trust <input type="checkbox"/> Complex trust If trust, check whether: <input checked="" type="checkbox"/> Testamentary <input type="checkbox"/> Inter vivos Also check if: <input type="checkbox"/> Pooled Income fund	Name of Estate or Trust <b>Trust u/w H.A. O'Connell</b>	Office Use Only	
	Name and Title of Fiduciary <b>Anthony O'Connell, Trustee</b>	Check if resident	<input checked="" type="checkbox"/>
	Address of Fiduciary (number and street) <b>6541 Franconia Road</b>	Check if nonresident	<input type="checkbox"/>
	City, town or post office, and state <b>Springfield, Virginia</b>	ZIP Code <b>22150</b>	Federal Employer Identification Number of the Estate or Trust <b>62-6209167</b>

**IMPORTANT: ATTACH A COMPLETE COPY OF YOUR FEDERAL RETURN TO THIS RETURN**

**Schedule 1 — COMPUTATION OF TAXABLE INCOME AND TAX OF FIDUCIARY**

1. Federal taxable income of the estate or trust (from federal Form 1041) or if nonresident, amount on Schedule 4, line 7	1	(300)	
2. Fiduciary's share of Virginia modifications (Schedule 2, line e, Column 6)	2 (a)		
	2 (b)		
3. Virginia taxable income of fiduciary [line 1 plus line 2 (a) or minus line 2 (b)]	3	(300)	
4. Compute Tax on Virginia taxable income, using one of the lines below: If line 3 is \$3,000 or less, the tax is 2% of line 3; or If line 3 is over \$3,000, but not over \$5,000, the tax is \$60 plus 3% of the excess over \$3,000; or If line 3 is over \$5,000, but not over \$17,000, the tax is \$120 plus 5% of the excess over \$5,000; or If line 3 is over \$17,000, the tax is \$720 plus 5.75% of the excess over \$17,000	4	NONE	
5. CREDITS: (see instructions)			
(a) Virginia income tax withheld	5 (a)		<input type="checkbox"/>
(b) 1991 Virginia estimated tax payments (include credit from 1990)	5 (b)	2,600	<input type="checkbox"/>
(c) Extension payments made with Form 780E	5 (c)		<input type="checkbox"/>
(d) Out-of-state tax credit	5 (d)		<input type="checkbox"/>
(e) Neighborhood Assistance Act credit (attach certificate)	5 (e)		<input type="checkbox"/>
(f) Enterprise Zone Act credit (attach certificate and Form 301)	5 (f)		<input type="checkbox"/>
Total credits [add lines 5 (a) through 5 (f)]	5	2,600	
6. BALANCE DUE (if line 4 is larger than line 5, subtract line 5 from line 4)	6		
7. OVERPAYMENT (if line 5 is larger than line 4, subtract line 4 from line 5)	7	2,600	
8. Amount of overpayment to be CREDITED to 1992 ESTIMATED Income tax	8	2,600	
9. AMOUNT TO BE REFUNDED (subtract line 8 from line 7)	9		

CHECK HERE IF FORM 760C (760F) IS ATTACHED. (SEE INSTRUCTIONS)

ENTER AMOUNT \$

For Local Use

For Office Use

Coding

**Schedule 2 — BENEFICIARIES' SHARE OF VIRGINIA MODIFICATIONS**

	COLUMN 1 Name of Each Beneficiary (Fiduciary Use Line e)	COLUMN 2 Address
a.		
b.	<b>See K-1s attached</b>	
c.		
d.		
e.	<b>FIDUCIARY</b>	

**CONTINUATION OF SCHEDULE 2**

	COLUMN 3 Social Security Number	COLUMN 4 Share of Federal Distributable Net Income (See Instructions)	COLUMN 5 Percentage	COLUMN 6 Share of Virginia Modifications (From Schedule 3, Line 9)
a.			%	
b.			%	
c.			%	
d.			%	
e.	<b>FIDUCIARY</b>		%	
f.	Total			2,500
			100%	

File this return on or before May 1, 1992 with the Commissioner of the Revenue, Director of Finance or Supervisor of Assessments for the city or county in which the fiduciary qualified; or if there has been no qualification in this state, with the Commissioner of the Revenue, Director of Finance or Supervisor of Assessments for the city or county in which the fiduciary resides, does business, or has an office, or wherein the beneficiaries or any of them may reside.

**Schedule 3 – MODIFICATIONS**

**PART I—Additions to federal taxable income (see instructions):**

1. Interest on obligations of other states	1	
2. Income taxes of this state or any other taxing jurisdiction	2	<i>2,500</i>
3. Other—Attach schedule of explanation	3	
4. Total (add lines 1 through 3)	4	<i>2,500</i>

**PART II—Subtractions from federal taxable income (see instructions):**

5. Interest or dividends on obligations or securities of the United States exempt from state income taxes but not from federal income taxes	5	
6. Any state income tax refund or credit reported as "other income" on federal Form 1041	6	
7. Other—Attach schedule of explanation	7	
8. Total (add lines 5 through 7)	8	<i>-0-</i>
9. Net Virginia modifications (subtract line 8 from line 4). Enter on Schedule 2, Column 6, line f	9	<i>2,500</i>

**Schedule 4 – COMPUTATION OF VIRGINIA TAXABLE INCOME OF A NONRESIDENT ESTATE OR TRUST**

1. Gross income from sources within Virginia	1	
2. Less: Expenses attributable to income from sources within Virginia	2	
3. Net Virginia source income (subtract line 2 from line 1)	3	

	Column 1 NAME AND SOCIAL SECURITY NUMBER OF EACH BENEFICIARY (FIDUCIARY USE LINE e)	Column 2 FEDERAL DISTRIBUTABLE NET INCOME	Column 3 PERCENTAGE	Column 4 ALLOCATION OF VIRGINIA SOURCE INCOME
a.			%	
b.			%	
c.			%	
d.			%	
e.	FIDUCIARY		%	
f.	Total		100%	
g.	Total Distributed to Beneficiaries (lines a, b, c and d)			

(b) Deduction for distribution to beneficiaries (Column 4, line g above) 4 (b)

5. Fiduciary's share of Virginia Source Income [subtract line 4 (b) from line 3]	5	
6. Less: Exemption from federal Form 1041	6	
7. Income taxable to fiduciary (subtract line 6 from line 5). Enter here and transfer to page 1, line 1	7	

**Schedule 5 – COMPUTATION OF CREDIT TO TAX AND QUALIFYING INCOME**

	Column 1 NAME AND SOCIAL SECURITY NUMBER OF EACH BENEFICIARY (FIDUCIARY USE LINE e)	Column 2 PERCENTAGE	Column 3 ALLOCATION OF VIRGINIA NEIGHBORHOOD ASSISTANCE ACT CREDIT	Column 4 ALLOCATION OF ENTERPRISE ZONE QUALIFYING INCOME	Column 5 ALLOCATION OF ENTERPRISE ZONE STATE UNEMPLOYMENT TAX CREDIT FOR FORM 30
a.		%			
b.		%			
c.		%			
d.		%			
e.	FIDUCIARY	%			
f.	Total	100%			

Transfer the allowable amount on line e, Column 3 to page 1, line 5 (e). The allowable amount of this credit may not exceed the balance of Schedule 1, line 4 less line 5 (d)

I declare under the penalties provided by law that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

Please Sign Here

*Anthony M. O'Connell, trustee 4/10/92 703 871-2855*  
 Signature of fiduciary or officer representing fiduciary Date Daytime Phone Number

Preparer's Use Only

*James J. Bruner*  
 Signature of preparer other than fiduciary  
 BRUNER, KANE & McCARTHY, LTD.  
 700 N. Fairfax St., Alex., VA 22314 4/3/92  
 Address Date  
 Daytime Phone Number (703) 549-7800