

INCOME TAXATION OF TRUSTS AND ESTATES
SPRING 2002 SEMESTER, SUPPLEMENTAL COMPLEX TRUST AND ESTATE PROBLEMS
PROFESSOR CHRISTOPHER M. HARVEY

COMPLEX

TRUSTS	TPI	FAI	DNI	IDD	TI	GI	A INT	A DIV						
1	29,900	30,000	30,000	18,000	11,900	18,000	6,000	12,000						
	TPI	FAI	DNI	IDD	TI	GI	A INT	A DIV						
2	29,900	30,000	30,000	25,000	4,900	25,000	8,333	16,667						
	TPI	FAI	DNI	IDD	TI	GI	A INT	A DIV						
3	24,900	25,000	25,000	20,000	4,900	20,000	6,667	13,333						
	TPI	FAI	DNI	IDD	TI	GI	A INT	A DIV	B INT	B DIV				
4	34,900	25,000	25,000	15,000	19,900	15,000	3,333	6,667	1,667	3,333				
	TPI	FAI	DNI	IDD	TI	GI	A INT	A DIV	A T/E	B 102(a)				
5	23,700	32,000	32,000	24,000	(300)	24,000	8,000	16,000	8,000	18,000				
	TPI	FAI	DNI	IDD	TI	GI	A INT	A DIV	A T/E	A 102(a)	B 102(a)			
6	23,900	40,000	32,000	24,000	(100)	24,000	8,000	16,000	8,000	8,000	18,000			
	TPI	FAI	DNI	IDD	TI	GI	INT	DIV	A T/E	A 102(a)	B INT	B DIV	B T/E	B 102(a)
ESTATES														
1	63,400	N/A	31,000	24,000	39,400	24,000	3,200	6,400	2,800	27,600	4,800	9,600	4,200	41,400
	TPI	FAI	DNI	IDD	TI	GI	A INT	A RENT	B INT	B RENT	C 102(a)			
2	79,400	N/A	80,000	40,000	39,400	40,000	10,000	10,000	10,000	10,000	10,000			
	TPI	FAI	DNI	IDD	TI	GI	A DIV	C 102(a)	C has stock worth 10,000 with a basis of 10,000					
3	49,400	N/A	50,000	30,000	19,400	30,000	30,000	10,000						
	TPI	FAI	DNI	IDD	TI	GI	A DIV	B DIV	A has stock worth 30,000 with a basis of 20,000					
4	99,400	N/A	100,000	40,000	59,400	40,000	20,000	20,000						
	TPI	FAI	DNI	IDD	TI	GI	A DIV	B DIV	A has stock worth 30,000 with a basis of 30,000					
5	109,400	N/A	100,000	50,000	59,400	50,000	30,000	20,000						