

INCOME TAXATION OF TRUSTS AND ESTATES
SPRING 2004 SEMESTER, SUPPLEMENTAL SIMPLE TRUST PROBLEMS
PROFESSOR CHRISTOPHER M. HARVEY

	TTI	FAI	DNI	IDD	TI	GI	INT	DIV	
1	29,700	30,000	30,000	30,000	(300)	30,000	10,000	20,000	
	TTI	FAI	DNI	IDD	TI	GI	INT	DIV	
2	24,700	25,000	25,000	25,000	(300)	25,000	8,333	16,667	
	TTI	FAI	DNI	IDD	TI	GI	INT	DIV	102(a)
3	24,700	30,000	25,000	25,000	(300)	25,000	8,333	16,667	5,000
	TTI	FAI	DNI	IDD	TI	GI	INT	DIV	
4	34,700	25,000	25,000	25,000	9,700	25,000	8,333	16,667	
	TTI	FAI	DNI	IDD	TI	GI	INT	DIV	
5	21,700	25,000	25,000	25,000	(3,300)	25,000	8,333	16,667	
	TTI	FAI	DNI	IDD	TI	GI	INT	DIV	TAX-EXEMPT
6	23,700	32,000	32,000	24,000	(300)	24,000	8,000	16,000	8,000
	TTI	FAI	DNI	IDD	TI	GI	INT	DIV	TAX-EXEMPT
7	63,700	32,000	32,000	24,000	39,700	24,000	8,000	16,000	8,000
	TTI	FAI	DNI	IDD	TI	GI	INT	DIV	TAX-EXEMPT
8	63,700	31,000	31,000	24,000	39,700	24,000	8,000	16,000	7,000
	TTI	FAI	DNI	IDD	TI	GI	INT	RENT	DEPREC
9	79,700	80,000	80,000	80,000	(300)	80,000	40,000	40,000	40,000
	TTI	FAI	DNI	IDD	TI	GI	INT	RENT	
10	59,700	60,000	60,000	60,000	(300)	60,000	40,000	20,000	
	TTI	FAI	DNI	IDD	TI	GI	INT	RENT	TAX-EXEMPT
11	99,700	68,000	68,000	50,000	49,700	50,000	36,000	14,000	18,000
	TTI	FAI	DNI	IDD	TI	GI	INT	1245	TAX-EXEMPT
12	144,700	190,000	190,000	145,000	(300)	145,000	45,000	100,000	45,000
	TTI	FAI	DNI	IDD	TI	GI	INT	1245	TAX-EXEMPT
13	144,700	90,000	190,000	68,684	76,016	68,684	21,316	47,368	21,316