UNITED STATES DISTRICT COURT NORTHERN DISTRICT OF NEW YORK

SECURITIES AND EXCHANGE COMMISSION

Plaintiff,

vs.

McGINN, SMITH & CO., INC.,Case No.: 1:10-CV-457McGINN, SMITH ADVISORS, LLC,(GLS/DRH)McGINN, SMITH CAPITAL HOLDINGS CORP.,FIRST ADVISORY INCOME NOTES, LLC,FIRST ADVISORY INCOME NOTES, LLC,FIRST EXCELSIOR INCOME NOTES, LLC,FIRST INDEPENDENT INCOME NOTES, LLC,THIRD ALBANY INCOME NOTES, LLC,TIMOTHY M. McGINN, ANDDAVID L. SMITH,

Defendants, and

LYNN A. SMITH,

Relief Defendant.

REPLY AFFIDAVIT OF DAVID M. WOJESKI

STATE OF NEW YORK)
)ss.:

COUNTY OF ALBANY)

DAVID M. WOJESKI, CPA, being duly sworn, deposes and says:

 I make this reply affidavit upon information and belief, and my information and belief is based upon my review of the books and records of the David L. and Lynn A. Smith Irrevocable Trust and my communications with the Internal Revenue Service and the New York State Department of Taxation and Finance.

- 2. Attached hereto as Exhibit A are copies of each of the state and federal tax returns filed by the Trust for tax years 2004, 2005, 2006, 2007 and 2008. The accountant for the Trust, Piaker & Lyon, filed for automatic extensions in April 2010, and therefore the 2009 tax returns have not yet been filed.
- Attached hereto as Exhibit B are the Account Transcripts received from the Internal Revenue Service related to the Trust's taxpayer identification number for 2004 to 2010.
- 4. Based on the Trust's tax returns, brokerage account statements and account transcripts obtained from the Internal Revenue Service, summary schedules have been prepared by John D'Aleo, an independent Certified Public Accountant, which schedules show the Trusts (a) Trust Withdrawals 2004 2010, (b) Deposits to the Trust brokerage account 2004 2010, and (c) the Trust's Tax Payments 2004 2010. These three schedules are attached hereto as Exhibit C.

WHEREFORE, I respectfully request that the Court deny Plaintiff's motion for a preliminary injunction as it relates to the Trust and grant such other and further relief as the Court deems proper and just

David M. Wojeski, CP.

Sworn to before me this day of June, 2010.

Notary Public

MICHAEL RUGER Notary Public - State of New York No. 01RU6108796 Qualified in Saratoga County My Commission Explaes April 19, 2 10 L

Exhibit A

| Form 1 | | the Treasury - Internal Revenue Service | states and | Trusts | 200 | 4 | OMB No. 1545-0092 | | | |
|------------------------|---|--|--|-------------------------------------|------------------------|--------------------------|---|--|--|--|
| | of entity (see instr); | , 2004 and end | | 1 UMB NO. 1545-0092 | | | | | | |
| Deced | lent's estate | | | • | C Emp | loyar identific | ation number | | | |
| X Simpl | e trust | | 96: | 31 | | | | | | |
| Сотр | lex trust | DAVID L & LYNN A SMI TRUST U/A 8/4/04 | | | D Date | entity created | 1 | | | |
| Qualif | ied disability trust | THOMAS URBELIS | $(\sim$ | () | ν ε | 8/04/2004 | | | | |
| ESBT | (S portion only) | TRUSTEE | - ((^ | ミニア | | | able and split-interest | | | |
| Grant | or type trust | SARATOGA SPRINGS, NY | 12066 | | | is, check appl | icable boxes (see instr): | | | |
| Bankru | ptcy estate — Chapter 7 | SARAIOGA SERINGS, NI | 12000 | | De: | cribed in sect | tion 4947(a)(1) | | | |
| | ptcy estate — Chapter 11 | | | | | t a private | foundation | | | |
| | l income fund | | | | Des | cribed in sect | ion 4947(a)(2) | | | |
| | of Schs K-1 attached | F Check X Initial return | Final return | Amonded return | | inge in trust's | name | | | |
| | ructions) 🕨 | boxes: Change in fiduciary | | Change in fiduciary's | name Cha | nge in fiducial | y's address | | | |
| G Poole | d mortgage account (| | | Sold Date | | | | | | |
| | | ne | | | ENT.1 | | 6,778. | | | |
| | | vidends | | | ••••• | 2 | | | | |
| | b Qualified dividend | is allocable to: (1) Beneficiaries | | (2) Estate/trust | | | | | | |
| | | or (loss) (attach Schedule C or C-EZ (Form | | | | | | | | |
| I | | r (loss) (attach Schedule D (Form | | | | | | | | |
| Income | | partnerships, other estates and trusts, etc (| | | | | | | | |
| | | or (loss) (attach Schedule F (Fon | | | | | | | | |
| | | or (loss) (attach Form 4797) | · · · · · · · · · · · · · · · · · · · | • • • • • • • • • • • • • • • • • • | ••••• | | | | | |
| | | t type and amount | | | | 8 | | | | |
| <u> </u> | 9 Total income. | + | 6,778. | | | | | | | |
| | | k if Form 4952 is attached 🕨 | | | | 10 | | | | |
| | | ······ | | | | 11 | | | | |
| | | | | | | | | | | |
| | 13 Charitable dec | | | | | | | | | |
| | 14 Attorney, acco | 14 | | | | | | | | |
| Deduc- tions | 15a Other deduction b Allowable miscella | 15a | 2,500. | | | | | | | |
| UDITS | 16 Total. Add line | 15b 16 | | | | | | | | |
| | | ome or (loss). Subtract line 16 from line 9 | | | | | 2,500, | | | |
| | | ution deduction (from Schedule B | | | | | 4,278. | | | |
| | 19 Estate tax ded | luction (including certain generati | n-skinning tave | r) (-// zelddenou | linn 1041/) | 10 | | | | |
| | 20 Exemption | ····· (| | | | 20 | 300. | | | |
| | 21 Total deductio | ns. Add lines 18 through 20 | | | | 21 | 300. | | | |
| | 22 Taxable incom | e. Subtract line 21 from line 17, l | f a loss, see insl | ructions | | 22 | 3,978. | | | |
| | 23 Total tax (from | 23 | 800. | | | | | | | |
| | 24 Payments: a 2004 | 24a | | | | | | | | |
| | b Estimated tax c Subtract line 2 | 24b | | | | | | | | |
| Tax | | | | | ••••••• | 24c | | | | |
| and Payments | | extension of time to file: Fo e tax withheld. If any is from Fom | | | rm 8800 | 24d | 1,800. | | | |
| rayments | Other covment | e tax whitherd. If any is from Form | n(S) 1099, CHECK | ► 🛛 | | 24e | | | | |
| | 25 Total payment | s: f _ 短野 s. Add lines 24c through 24e, and | 39 4136 | ·; | Total. | 24h | 1 000 | | | |
| | 26 Estimated tax | penalty (see instructions) | 2411 | ••••• | ••••• | 25 26 | 1,800. | | | |
| | 27 Tax due. If line | 25 is smaller than the total of lin | es 23 and 26, en | ter amount owed. | ••••• | 27 | | | | |
| | 28 Overpayment | If line 25 is larger than the total o | f lines 23 and 26 | i. enter amount ov | eroaid | 28 | 1,000. | | | |
| | 29 Amount of line 28 | to be: a Credited to 2005 estimated tax | • | 1.000 · b Pof | windod 🎽 | 20 | | | | |
| ĺ | Under penalties of perjury, belief, it is true, correct, a | I declare that I have examined this return, nd complete. Declaration of preparer (other | including accompany than taxpayer) is bas | ing schedules and staten | tents, and to the best | of my knowled | ige and | | | |
| Sign | | | | | | | | | | |
| Here | | | • | | | May the if with the p | RS discuss this return reparer shown below | | | |
| | Signature of fiduciary i | or officer representing fiduciary Date | | IN of fiduciary if a financ | ial institution | (see instra | | | | |
| | Preparer's | | | ate | Check if self. | | SSN or PTIN | | | |
| Paid | | | l_ | | | | 5243 | | | |
| Preparer's Use Only | | KER & LYONS, CPA'S | | | EIN E | 3205 | | | | |
| | | SOUTH SALINA STREET | | | Phone number | (315) | 471-8109 | | | |
| PAA For Pr | | ACUSE, NY 13202 | | | | | | | | |

BAA For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

.

.

.

| Form | 1041 (2004) DAVID L & LYNN A SMITH IRREV | <u>ار م</u> | 9631 | L | F | age 2 |
|--|---|-------------|----------|-------------------|-----|----------|
| <u> </u> | redule A Charitable Deduction. Do not complete for a simple trust or a pooled income fund. | | | | | |
| 1 | | | 1 | | | |
| 2 | Tax-exempt income allocable to charitable contributions (see instructions) | | | | | |
| 3 | Subtract line 2 from line 1 | | | | | |
| 4 | Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purpose | | 4 | | | · · · |
| 5 | Add lines 3 and 4 | | 5 | | | |
| | | •••• | | | | |
| 6 | Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable purposes (see instructions) | | 6 | | | |
| 7 | Charitable deduction. Subtract line 6 from line 5. Enter here and on page 1, line 13 | | | | | |
| distant in the local distance of the local d | redule B Income Distribution Deduction | •••• | | | | |
| 1 | Adjusted total income (see instructions) | | 1 | | | |
| 2 | Adjusted total income (see instructions) | | | | | |
| 2 | Total net gain from Schedule D (Form 1041), line 15, column (1) (see instructions) | | _ | | | |
| _ | | | | | | |
| 4 | Enter amount from Schedule A, line 4 (reduced by any allocable section 1202 exclusion) | | | | | |
| 5 | Capital gains for the tax year included on Schedule A, line 1 (see instructions) | | | | | |
| 6 | Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss as a positive number | •••• | 6 | | | |
| 7 | Distributable net income (DNI). Combine lines 1 through 6. If zero or less, enter -0 | ľ | | | | |
| | 1 through 6. If zero or less, enter -0 | •••• | 7 | | | |
| 8 | If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law | ľ | | | | |
| | | | | | | |
| 9 | Income required to be distributed currently | | 9 | | | |
| 10 | Other amounts paid, credited, or otherwise required to be distributed. | | | | | |
| 11 | Total distributions. Add lines 9 and 10. If greater than line 8, see instructions | | 11 | | | |
| 12 | Enter the amount of tax-exempt income included on line 11 | | 12 | | | |
| 13 | Tentative income distribution deduction. Subtract line 12 from line 11 | | 13 | | | |
| 14 | Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0 | | 14 | | | |
| 15 | Income distribution deduction. Enter the smaller of line 13 or line 14 here and on page 1, line 18 | | 15 | | | |
| Sci | Hedule G Tax Computation (see instructions) | | | | | |
| 1 | Tax: a Tax on taxable income (see instructions) | 00. | | | | |
| | bTax on lump-sum distributions (attach Form 4972) 1b | | | | | |
| | c Alternative minimum tax (from Schedule I, line 56) | | | | | |
| | d Total. Add lines 1a through 1c | - | 1 d | | \$ | 300. |
| 22 | Foreign tax credit (attach Form 1116) | | | | | |
| | Other nonbusiness credits (attach schedule) | | | | | |
| | General business credit. Enter here and check which forms are attached: | | | | | |
| _ | Form 3800 or Forms (coecibil) > | | | | | |
| | Credit for prior year minimum tax (attach Form 8801) | | | | | |
| 2 | Total credits. Add lines 2a through 2d. | | 3 | | | 0 |
| 3 | Subtract line 3 from line 1d. If zero or less, enter -0 | | | | | 0. |
| - | Recapture taxes. Check if from: Form 4255 Form 8611 | | | | | 300. |
| 5 | | | | | | |
| 6 | Household employment taxes. Attach Schedule H (Form 1040) | | | | | |
| 7 | Total tax. Add lines 4 through 6. Enter here and on page 1, line 23. | <u> </u> | 7 | | 1 | 300. |
| | Other Information | | | | Yes | |
| 1 | Did the estate or trust receive tax-exempt income? If 'Yes,' attach a computation of the allocation of exper | ises . | ••••• | •••• | | X |
| | Enter the amount of tax-exempt interest income and exempt-interest dividends. | | | | | |
| 2 | Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of a | ny ing | dividual | l by | | |
| | reason of a contract assignment or similar arrangement? | | •••• | | | <u>X</u> |
| 3 | At any time during the calendar year 2004, did the estate or trust have an interest in or a signature or othe over a bank, securities, or other financial account in a foreign country? | r aut | horitv | | | |
| | | | | · • · · • • • • • | | <u>X</u> |
| | See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If 'Yes,' enter the name | of th | е | | | |
| | foreign country ▶ | | | | | |
| ۵ | | | | | | |
| - | During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor trust? If 'Yes,' the estate or trust may have to file Form 3520. See instructions | · | | | | X |
| 5 | Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If 'Yes,' see instructions for required | | | | X | |
| 6 | If this is an estate or a complex trust making the section 663(b) election, check here (see instructions) | | | | | |
| 7 | To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see instructions) | | | | | |
| 8 | If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the estate, and check here. | | | | | |
| 9 | Are any present or future trust beneficiaries skip persons? See instructions | | | | | X |

Case 1:10-cv-00457-GLS-DRH Document 65-1 Filed 06/08/10 Page 4 of 71

Capital Gains and Losses

► Attach to Form 1041, Form 5227, or Form 990-T. See the separate instructions for Form 1041 (also for Form 5227 or Form 990-T, if applicable).

ONB No. 1545-0092

2004

(Form 1041)

SCHEDULE D

Department of the Treasury Internal Revenue Service

Name of estate or trust DAVID L & LYNN A SMITH IRREV TRUST U/A 8/4/04

| Employer identification number |
|--------------------------------|
| 9631 |

Note: Form 5227 filers need to complete only Parts I and II.

Part 1 Short-Term Capital Gains and Losses – Assets Held One Year or Less

| 1 | (a) Description of property (Example: 100 shares 7% preferred of 'Z' Co) | (b) Date acquired (mo, day, yr) | (c) Date sold (mo, day, yr) | (d) Sales price | (e) Cost or other basis (see instruction | is) | (f) Gain or (Loss) for the entire year (col (d) less col (e)) |
|---|---|---------------------------------------|-----------------------------------|------------------------|---|-----|--|
| | | | - | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | · |
| | | | | | | | |
| 2 | Short-term capital gain or (loss) from F | orms 4684, 625 | 2, 6781, and 88 | 24 | | 2 | |
| 3 | Net short-term gain or (loss) from parts | nerships, S corp | orations, and ot | her estates or trusts | | 3 | |
| 4 | Short-term capital loss carryover. Ente Carryover Worksheet. | r the amount, if | any, from line 9 | of the 2003 Capital Lo | ss | 4 | |
| 5 | Net short-term gain or (loss). Combine on line 13, column (3) below | lines 1 through | 4 in column (f). | Enter here and | ► | 5 | |

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

| 6 | (a) Description of property (Example: 100 shares 7% preferred of 'Z' Co) | (b) Date acquired (mo, day, yr) | (c) Date sold (mo, day, yr) | (d) Sales price | (e) Cost or other basis (see instructions) | (f) Gain or (Loss) for the entire year (coi (d) less coi (e)) |
|----------|---|---------------------------------------|--|--|---|--|
| CHA | RTER ONE - 100,000 SHS | VARIOUS | 9/01/04 | 4,450,000. | 4,450,000 | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| <u> </u> | | | | | · · · · · · · · · · · · · · · · · · · | |
| 7 | Long-term capital gain or (loss) from F | orms 2439, 4684 | . 6252, 6781, a | nd 8824 | | <u> </u> |
| | Net long-term gain or (loss) from partn | | | | | |
| 9 | Capital gain distributions | | • | | | |
| 10 | Gain from Form 4797, Part L | | •••••• | | | |
| 11 | Long-term capital loss carryover. Enter Carryover Worksheet | the amount, if a | any, from line 14 | t, of the 2003 Capital L | oss 11 | |
| 12 | Net long-term gain or (loss). Combine column (3) below | lines 6 through 1 | 1 in column (f). | Enter here and on line | 14a, ► 12 | |
| Part | Summary of Parts I and Caution: Read the instructions | 11 | | (1) Beneficiaries' (see instructions) | (2) Estate's or trust's | (3) Total |
| 13 | Net short-term gain or (loss) | | <u>13</u> | | | |
| 14 | Net long-term gain or (loss): | | | | | |
| a | Total for year | | <u>14a</u> | | | |
| Ы | Unrecaptured section 1250 gain (see lin in the instructions) | ne 18 of the worl | (sheet 14b | | | |
| c | 28% rate gain or (loss) | ••••••••••••• | 14c | | | |
| | Total net gain or (loss). Combine lines | | | A. 161' | | |

Note: If line 15, column (3), is a net gain, enter the gain on Form 1041, line 4. If lines 14a and 15, column (2), are net gains, go to Part V, and do not complete Part IV. If line 15, column (3), is a net loss, complete Part IV and the Capital Loss Carryover Worksheet, as necessary.

BAA For Paperwork Reduction Act Notice, see the instructions for Form 1041.

| 2004 | FEDERAL STATEMENTS DAVID L & LYNN A SMITH IRREV | | PAGE 1 |
|--|--|-------|------------------------|
| CLIENT SMITH | TRUST U/A 8/4/04 | | 9631 |
| 4/26/10 STATEMENT 1 FORM 1041, LINE 1 INTEREST INCOME | | • | 01:42PM |
| BEAR STEARNS | | | \$ 6,778. |
| | | TOTAL | <u>\$ 6,778.</u> |
| | | | |
| STATEMENT 2 FORM 1041, LINE 15(A) OTHER DEDUCTIONS LEGAL EXPENSES | | TOTAL | \$ 2,500. \$ 2,500. |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

:

.

| Form 8736 (Ray October 2003) | | Application for Automatic Extension of Time to File U.S. Return for a Partnership, REMIC, or for Certain Trusts | OMB No. 1545-1054 | | | | | | | | | |
|--|---|---|--------------------------------|--|--|--|--|--|--|--|--|--|
| Department of th Internal Revenue | | File a separate application for each return. | | | | | | | | | | |
| | Name | | Employer Identification number | | | | | | | | | |
| Type or print. | | & LYNN A SMITH IRREV | 9631 | | | | | | | | | |
| File by the due date for filing | | TRUST U/A 8/4/04 Number, street, and room or suite no. If a P.O. box, see instructions. 9631 | | | | | | | | | | |
| the roturn for which an | | | | | | | | | | | | |
| extension is requested. See | City or town, state and ZIP code. If a foreign address, enter city, province or state, and country. Follow the country's practice for entering the postal code. | | | | | | | | | | | |
| instructions. | SARATOGA | SARATOGA SPRINGS, NY 12866 | | | | | | | | | | |
| X For 2 If the er 3a For cale b If this ta Initi | m 1041 ntity does not endar year _2 ux year is for I al return | c 3-month extension of time to file (check only one): Form 1041-N Form 1041-QFT Form 1065 have an office or place of business in the United States, check this box 004, or other tax year beginning ess than 12 months, check reason: Final return Change in quested for Form 1041, 1041-N, 1041-QFT, 1065-B, or 1066, enter the following amount | ►□ accounting period | | | | | | | | | |
| a Tentativ | e total tax fro | m Form 1041, 1041-N, 1041-QFT, 1065-B, or 1066 (see instruction's) | \$1,800. | | | | | | | | | |
| b Refunda from Fo | ible credits an rm 1041, 1041 | d estimated tax payments, including any prior year overpayment allowed as a credit, -N, 1041-QFT, or 1065-8 (see instructions). REMICs, enter -0 | \$ | | | | | | | | | |
| c Balance Form 87 | due. Subtrac 36 (see instru | t line 4b from line 4a. If zero or less, enter -0 Enclose payment, if any, with ctions) | \$ 1,800. | | | | | | | | | |
| | est will be ch | arged on any tax not paid by the regular due date of Forms 1041, 1041-N, 1041-QFT, | | | | | | | | | | |
| BAA For Pap | erwork Reduc | tion Act Notice, see separate instructions. | Form 8736 (Rev 10-2003) | | | | | | | | | |

•

Case 1:10-cv-00457-GLS-DRH Document 65-1 Filed 06/08/10 Page 7 of 71

| | | • | | | partment of Taxation and Finance | | | \sim | |
|--|---|--|---|---|--|---|--|---|---|
| | Tj | ype of entity: | | | Income Tax Ret | | | 2004 | IT 205 |
| | - | Decedent's estate New York State City of New York City of Yonkers | | | | | | | IT-205 |
| | • | le trust | Fc | or the full year January 1, 2004, t | hrough December 31, 2004, or fis | cal tax year beginning | | and ending | |
| | | plex trust | P | DAVID L & LYNN | A SMITH IRREV | | Date entity of | created | |
| | • • | fied disability trust | 1 | TRUST U/A 8/4/0 | 4 | | 8-04 | 4-04 | |
| | | - | n | THOMAS URBELIS | | | ▼ Employer | identification nur | nber |
| | • | (S portion only) | t | TRUSTEE | | | | 9631 | |
| | - | tor type trust | P | | | | ▼ Decedent | | number (see instrs) |
| | • | iptcy estate — Ch 7 | 1 | SARATOGA SPRING | S, NY 12866 | | | - | |
| | • | iptcy estate — Ch 11 | y | | | | Mark an Xir | n the applicable b | OX. |
| | Poole | ad income fund | P | | | | Initial return | •• | |
| | | | | 1 | 1 | | - | | Final return |
| 1 | | | | Amended return | Income distribution deduction (see instrs, Form (T-205-I) | | Number of heneficiar | of ries | |
| <u> </u> | A | Total income (from on | 2 line | 51) | | | | | 6,778. |
| | | | | s income from NYAGI wor | | | | <u>A.</u> | |
| | | • | - | 05-A, Schedule 1, line 10, | | | , and the second se | <u>B.</u> | 6,478. |
| | | | | | • | | , - | <u> </u> | |
| | | | | of fiduciary (from page 2, | | | | | 3,978. |
| S | | | | relating to amounts alloca | | | | 2 | |
| 0 | 3 | Balance (line 1 ar | d add | or subtract line 2) | | ••••••• | | 3. | 3,978. |
| I | 4 | Fiduciary's share of Ne | w York 1 | fiduciary adjustment (from pg 2, | Sch C, column 5) | •••••••••••••••••• | · · · · · · · · · · · · · · · [| 4. | |
| ŝ | | | | e of fiduciary (line 3 and a | | | | 5. | 3,978. |
| r | 6 | State tax on line 5 | amol | unt (full-year resident esta | te and trust only) | ••••••• | | 6. | 159. |
| u c | | | | from Form IT-230, Part II, | , line 2 (resident estate ar | nd trust only) | 👖 | | |
| 1 | | Add lines 6 and 7. | | | | | · · · · · · · · · · · [| 8. | 159. |
| ė | | | | te tax (from Form IT-205-A | | | | | |
| 8 | | If you complete | d Forn | n IT-230, Part II, mark an | X in this box | | | 9. | |
| | 10 | Nonrefundable sta | te crei | dits (attach schedule) | | • | 📕 | | |
| | | | | e 8 or line 9 | | | | 11. | 159. |
| | | | | mp-sum distributions and | | | | | |
| | 13 | State minimum ind | come t | tax | | • | 🏼 | _13. | |
| | | | | x (add lines 11, 12, and 13 | 3; see instructions) | | | 14. | 159. |
| | | | | | | | | | |
| 15 | a City | of New York resid | ent ta: | х оп line 5 amount <i>(see in</i> | | | | | |
| | | | | x on line 5 amount (see in esident tax (see instruction | structions) | 15a. | | | |
| | b City | of New York part- | /ear re | esident tax (see instruction | nstructions) | 15a. 15b. | | See instruction | ons for of New York |
| 15 | b City City | of New York part- of New York amou | /ear re Int from | esident tax <i>(see instructioi</i> m Form IT-230, Part II, lin | nstructions) | 15a. 15b. 16. | | See instruction | ons for of New York onkers |
| 15 16 | b City City Add | of New York part- of New York amou line 15a or 15b to | /ear re int froi line 10 | esident tax <i>(see instruction</i> m Form IT-230, Part II, lin 6 | nstructions) | 15a. 15b. 16. 17. | | See instruction figuring city of and city of Yo taxes, credits | ons for of New York onkers and |
| 15 16 17 | b City City Add City | of New York part- of New York amou line 15a or 15b to of New York accur | vear re int froi line 10 nulatio | esident tax <i>(see instruction</i> m Form IT-230, Part II, lin 6 on distribution credit | nstructions) ns) ne 2 (see instructions) | 15a. 15b. 16. 17. 18. | | See instruction | ons for of New York onkers and |
| 15 16 17 18 | b City City Add City Subt | of New York part- of New York amou line 15a or 15b to of New York accur tract line 18 from li | /ear re int froi line 1 nulatio ne 17 | esident tax (see instruction m Form IT-230, Part II, lin 6 on distribution credit (if less than zero, leave b | nstructions) ns) ne 2 (see instructions) plank) | 15a. 15b. 16. 17. 18. 19. | | See instruction figuring city of and city of Yo taxes, credits | ons for of New York onkers and |
| 15 16 17 18 19 | b City City Add City Subt City | of New York part- of New York amou line 15a or 15b to of New York accur tract line 18 from li of New York sepa | year re Int froi line 10 nulatio ne 17 rate ta | esident tax (see instruction m Form IT-230, Part II, lin 6on distribution credit (if less than zero, leave b ax on lump-sum distribution | nstructions) | 15a. 15b. 16. 17. 18. 19. 20. | | See instruction figuring city of and city of Yo taxes, credits | ons for of New York onkers and |
| 15 16 17 18 19 20 | b City City Add City Subt City Add | of New York part- of New York amou line 15a or 15b to of New York accur tract line 18 from li of New York sepa lines 19 and 20. | year re Int from line 10 mulatione 17 rate ta | esident tax (see instruction m Form IT-230, Part II, lin 6on distribution credit (if less than zero, leave b Ix on lump-sum distribution | nstructions) ns) e 2 (see instructions) plank) ns (see instructions) | 15a. 15b. 16. 17. 18. 19. 20. 21. | | See instruction figuring city of and city of Yo taxes, credits | ons for of New York onkers and |
| 15 16 17 18 19 20 21 | b City City Add City Subt City Add City | of New York part- of New York amou line 15a or 15b to of New York accur tract line 18 from li of New York separ lines 19 and 20 of New York — UE | year re Int from line 10 mulation ne 17 rate ta T crec | esident tax (see instruction m Form IT-230, Part II, lin 6on distribution credit (if less than zero, leave b ix on lump-sum distribution dit (from Form IT-219) | nstructions) ns) e 2 (see instructions) plank) ns (see instructions) | 15a. 15b. 16. 17. 18. 19. 20. 21. 22. | | See instruction figuring city of and city of Yo taxes, credits tax surchargo | ons for of New York onkers 5, and |
| 15 16 17 18 19 20 21 21 22 | b City City Add City Subt City Add City Subt | of New York part- of New York amou line 15a or 15b to of New York accur tract line 18 from li of New York separ lines 19 and 20 of New York — UE tract line 22 from li | year re int from line 10 mulation ne 17 rate ta rate ta T crecone 21 | esident tax (see instruction m Form IT-230, Part II, lin 6 on distribution credit (if less than zero, leave b ix on lump-sum distribution dit (from Form IT-219) (if less than zero, leave b | nstructions) ns) e 2 (see instructions) plank) ns (see instructions) | 15a. 15b. 16. 17. 18. 19. 20. 21. 22. | | See instructi figuring city (and city of Ye taxes, credits tax surcharge 23. | ons for of New York onkers 5, and |
| 15 16 17 18 19 20 21 22 23 24 | b City City Add City Subt City Add City Subt | of New York part- of New York amou line 15a or 15b to of New York accur tract line 18 from li of New York separ lines 19 and 20. of New York — UE tract line 22 from li of New York minin | year re int froi line 10 mulatio ne 17 rate ta rate ta T creo ne 21 num in | esident tax (see instruction m Form IT-230, Part II, lin 6 on distribution credit (if less than zero, leave b ix on lump-sum distribution dit (from Form IT-219) (if less than zero, leave b income tax (see instruction | nstructions) ns) e 2 (see instructions) plank) ns (see instructions) plank) | 15a. 15b. 16. 17. 18. 19. 20. 21. 22. | | See instruction figuring city of and city of Ye taxes, credits tax surcharge 23. 24. | ons for of New York onkers 5, and |
| 15 16 17 18 19 20 21 22 23 24 25 | b City City Add City Subt City City City City | of New York part- of New York amou line 15a or 15b to of New York accur tract line 18 from li of New York separ lines 19 and 20. of New York — UE tract line 22 from li of New York minin of Yonkers resider | vear re int froi line 10 mulatio ne 17 rate ta rate ta T crec ne 21 num in nt inco | esident tax (see instruction m Form IT-230, Part II, lin 6 on distribution credit (if less than zero, leave b ax on lump-sum distribution dit (from Form IT-219) (if less than zero, leave b acome tax (see instruction ome tax surcharge from Yo | nstructions) ns) ne 2 (see instructions) plank) ns (see instructions) plank) ns (see instructions) plank) plank) plank) plank) | 15a. 15b. 16. 17. 18. 19. 20. 21. 22. see instructions) | | See instruction figuring city of and city of Ya taxes, credits tax surchargo 23. 24. 25. | ons for of New York onkers 5, and |
| 15 16 17 18 19 20 21 22 23 24 25 26 | b City City Add City Subt City City City City | of New York part- of New York amou line 15a or 15b to of New York accur tract line 18 from li of New York sepai lines 19 and 20. of New York — UE tract line 22 from li of New York minin of Yonkers resider of Yonkers part-ye | year re int froi line 10 mulatio ne 17 rate ta T crec ne 21 num in nt inco ar res | esident tax (see instruction m Form IT-230, Part II, lin 6 on distribution credit (if less than zero, leave b ax on lump-sum distribution dit (from Form IT-219) (if less than zero, leave b acome tax (see instruction me tax surcharge from Yo bident tax (from Form IT-21 | Instructions) Ins) Ins 2 (see instructions) Ins (see instructions) Ins (see instructions) Instructions) | 15a. 15b. 16. 17. 18. 19. 20. 21. 22. see instructions) 14). | | See instruction figuring city of and city of Ya taxes, credits tax surchargo 23. 24. 25. 26. | ons for of New York onkers 5, and |
| 15 16 17 18 19 20 21 22 23 24 25 26 27 | b City City Add City Subt City City City City City | of New York part- of New York amou line 15a or 15b to of New York accur tract line 18 from li of New York separ lines 19 and 20. of New York — UE tract line 22 from li of New York minin of Yonkers resider of Yonkers part-ye of Yonkers nonres | year re int froi line 10 mulatio ne 17 rate ta T crec ne 21 num in nt inco ar res ident f | esident tax (see instruction m Form IT-230, Part II, lin 6 on distribution credit (if less than zero, leave b ix on lump-sum distribution dit (from Form IT-219) (if less than zero, leave b income tax (see instruction ome tax surcharge from Yo ident tax (from Form IT-20 fiduciary earnings tax (from | Instructions) Ins) Ins (see instructions) Ins (see instructions) Ins (see instructions) Instructions) | 15a. 15b. 15b. 16. 17. 18. 19. 20. 21. 22. see instructions) 14). | | See instruction figuring city of and city of Yo taxes, credits tax surcharge 23. 24. 25. 26. 27. | ons for of New York onkers s, and es. |
| 15 16 17 18 19 20 21 22 23 24 25 26 27 28 | b City City Add City Subt City City City City Sales | of New York part- of New York amou line 15a or 15b to of New York accur tract line 18 from li of New York sepa lines 19 and 20. of New York — UE tract line 22 from li of New York minin of Yonkers resider of Yonkers part-ye of Yonkers nonres s or use tax (see in | year re int froi line 10 mulatione 17 rate ta T crecone 21 mum in t inco ar res ident f | esident tax (see instruction m Form IT-230, Part II, lin 6 on distribution credit (if less than zero, leave b ux on lump-sum distribution dit (from Form IT-219) (if less than zero, leave b noome tax (see instruction ome tax surcharge from Yo sident tax (from Form IT-20 fiduciary earnings tax (from tions) | Instructions) Ins) Ins (see instructions) Ins (see instructions) Ins (see instructions) Ins) | 15a. 15b. 16. 17. 18. 19. 20. 21. 22. see instructions) 14) | | See instructi figuring city of and city of Ye taxes, credits tax surcharge 23. 24. 25. 26. 27. 28. | ons for of New York onkers s, and es. |
| 15 16 17 18 19 20 21 22 23 24 25 26 27 | b City City Add City Subt City City City City Sales | of New York part- of New York amou line 15a or 15b to of New York accur tract line 18 from li of New York separ lines 19 and 20 of New York separ tract line 22 from li of New York minin of Yonkers resider of Yonkers part-ye of Yonkers nonres s or use tax (see in New York State, city of | year re int froi line 16 mulatio ne 17 rate ta T crec ne 21 num in t inco ar res ident f nstruc New Yo | esident tax (see instruction m Form IT-230, Part II, lin 6 | nstructions) ns) ns 2 (see instructions) plank) ns (see instructions) plank) ns (see instructions) plank) plank) onkers worksheet, line o (05-A-1, Worksheet C, line m Form Y-206) (add lines 14 and 23 through 28; 28; 28; 28; 28; 28; 28; 28; 28; 28; | 15a. 15b. 16. 17. 18. 19. 20. 21. 22. see instructions) 14). | | See instruction figuring city of and city of Ye taxes, credits tax surcharge 23. 24. 25. 26. 27. 28. 29. | ons for of New York onkers , and es. |
| 15 16 17 18 19 20 21 22 23 24 25 26 27 28 | b City City Add City Subt City City City City Sales | of New York part- of New York amou line 15a or 15b to of New York accur tract line 18 from li of New York sepai lines 19 and 20. of New York — UE tract line 22 from li of New York minin of New York minin of Yonkers resider of Yonkers part-ye of Yonkers nonres s or use tax (see in New York State, city of 30 Estimate | year re int froi line 10 mulatio ne 17 rate ta rate ta T crec ne 21 num in t inco ar res ident f nstruc New Yo d tax p | esident tax (see instruction m Form IT-230, Part II, lin 6 on distribution credit (if less than zero, leave b ax on lump-sum distribution dit (from Form IT-219) (if less than zero, leave b acome tax (see instruction one tax surcharge from You ident tax (from Form IT-20) fiduciary earnings tax (from tions) wit, city of Yonkers, and use tax (paid (including payments r | Instructions) Ins) Ins (see instructions) Ins (see ins | 15a. 15b. 16. 17. 18. 19. 20. 21. 22. see instructions) | | See instruction figuring city of and city of Ye taxes, credits tax surcharge 23. 24. 25. 26. 27. 28. 29. 30. | ons for of New York onkers s, and es. |
| 15 16 17 18 19 20 21 22 23 24 25 26 27 28 | b City City Add City Subt City City City City Sales | of New York part- of New York amou line 15a or 15b to of New York accur tract line 18 from li of New York sepai lines 19 and 20. of New York or UE tract line 22 from li of New York minim of Yonkers resider of Yonkers part-ye of Yonkers nonres s or use tax (see in New York State, city of 30 Estimate 31 Estimate | year re int froi line 10 mulatio ne 17 rate ta rate ta T crec ne 21 num in t inco ar res ident f nstruc New Yo d tax p d tax p | esident tax (see instruction m Form IT-230, Part II, lin 6 on distribution credit (if less than zero, leave b ax on lump-sum distribution dit (from Form IT-219) (if less than zero, leave b acome tax (see instruction one tax surcharge from You ident tax (from Form IT-20) fiduciary earnings tax (from tions) wit, city of Yenkers, and use tax (paid (including payments in payments allocated to ben | Instructions) Ins) Ins (see instructions) Ins (see ins | 15a. 15b. 16. 17. 18. 19. 20. 21. 22. see instructions) | | See instruction figuring city of and city of Ye taxes, credits tax surcharge 23. 24. 25. 26. 27. 28. 29. | ons for of New York onkers , and es. |
| 15 16 17 18 19 20 21 22 23 24 25 26 27 28 | b City City Add City Subt City City City City Sales | of New York part- of New York amou line 15a or 15b to of New York accur tract line 18 from li of New York sepai lines 19 and 20 of New York or UE tract line 22 from li of New York — UE tract line 22 from li of New York minin of Yonkers resider of Yonkers part-ye of Yonkers nonress s or use tax (see i New York State, city of 30 Estimate 31 Estimate 32 Subtract | year re int froi line 1 mulatione 17 rate ta trate ta T crecone 21 num in nt inco ar res ident f nstruc: New Yo d tax p d tax p line 31 | esident tax (see instruction m Form IT-230, Part II, lin 6 | Instructions) Ins) Ins (see instructions) Ins (see ins | 15a. 15b. 16. 17. 18. 19. 20. 21. 22. see instructions) | | See instruction figuring city of and city of Ye taxes, credits tax surcharge 23. 24. 25. 26. 27. 28. 29. 30. | ons for of New York onkers , and es. |
| 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 | b City City Add City Subt City City City City City City Sale: Total I | of New York part- of New York amou line 15a or 15b to of New York accur tract line 18 from li of New York sepai lines 19 and 20. of New York or UE tract line 22 from li of New York minim of Yonkers resider of Yonkers part-ye of Yonkers nonres s or use tax (see in New York State, city of 30 Estimate 31 Estimate | year re int froi line 1 mulatione 17 rate ta trate ta T crecone 21 num in nt inco ar res ident f nstruc: New Yo d tax p d tax p line 31 | esident tax (see instruction m Form IT-230, Part II, lin 6 | Instructions) Ins) Ins (see instructions) Ins (see ins | 15a. 15b. 16. 17. 18. 19. 20. 21. 22. see instructions) | | See instruction figuring city of and city of Ya taxes, credits tax surcharge 23. 24. 25. 26. 27. 28. 29. 30. 31. | ons for of New York onkers , and es. 0. 159. 500. |
| 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 | b City City Add City Subt City City City City City City Sale: Total I | of New York part- of New York amou line 15a or 15b to of New York accur tract line 18 from li of New York separ lines 19 and 20. of New York — UE tract line 22 from li of New York — UE tract line 22 from li of New York minin of Yonkers resider of Yonkers part-ye of Yonkers nonres s or use tax (see i New York State, city of 30 Estimate 31 Estimate 32 Subtract 33 Refundat | year re int froi line 1 mulatione 17 rate ta T crecone 21 num in t inco ar res ident f nstruc: New Yo d tax p d tax p line 31 line 31 line 31 | esident tax (see instruction m Form IT-230, Part II, lin 6 | Instructions) Ins) Ins 2 (see instructions) Ins (see instructions). | 15a. 15b. 16. 17. 18. 19. 20. 21. 22. see instructions) | | See instruction figuring city of and city of Ye taxes, credits tax surcharge 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. | ons for of New York onkers , and es. 0. 159. 500. |
| 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 | b City City Add City Subt City City City City City City Sale: Total I | of New York part- of New York amou line 15a or 15b to of New York accur tract line 18 from li of New York sepai lines 19 and 20 of New York sepai lines 19 and 20 of New York sepai tract line 22 from li of New York — UE tract line 22 from li of New York minin of Yonkers resider of Yonkers part-ye of Yonkers nonres s or use tax (see in New York State, city of 30 Estimate 31 Estimate 32 Subtract 33 Refundat 34 New York | year re int from line 17 mulation ne 17 rate ta T crecone 21 num in nt inco ar res ident f nstruc: New Yo d tax p d tax p line 31 ile cre State | esident tax (see instruction m Form IT-230, Part II, lin 6 | Instructions) Ins) Ins 2 (see instructions) Ins (see instructions). | 15a. 15b. 16. 17. 18. 19. 20. 21. 22. see instructions) | | See instruction figuring city of and city of Ye taxes, credits tax surcharge 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 34. | ons for of New York onkers , and es. 0. 159. 500. |
| 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 | b City City Add City Subt City City City City City City Sale: Total I | of New York part- of New York amou line 15a or 15b to of New York accur tract line 18 from li of New York separ lines 19 and 20. of New York separ lines 19 and 20. of New York separ tract line 22 from li of New York — UE tract line 22 from li of New York or line of Yonkers resider of Yonkers part-ye of Yonkers nonres s or use tax (see in New York State, city of 30 Estimate 31 Estimate 32 Subtract 33 Refundat 34 New York 35 City of Ne | year re int from line 17 mulation ne 17 rate ta T crecone 21 num in nt inco ar res ident f nstruc: New Yo d tax p line 31 ole cre <u>State</u> w Yor | esident tax (see instruction m Form IT-230, Part II, lin 6 | Instructions) Ins) Ins 2 (see instructions) Ins (see instructions). | 15a. 15b. 16. 17. 18. 19. 20. 21. 22. see instructions) 14) | | See instruction figuring city of and city of Ye taxes, credits tax surcharge 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 34. 35. | ons for of New York onkers , and es. 0. 159. 500. |
| 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 | b City City Add City Subt City City City City City City Sale: Total I | of New York part- of New York amou line 15a or 15b to of New York accur tract line 18 from li of New York separ lines 19 and 20 of New York separ lines 19 and 20 of New York separ tract line 22 from li of New York — UE tract line 22 from li of New York minin of Yonkers resider of Yonkers part-ye of Yonkers part-ye of Yonkers nonres s or use tax (see i New York State, city of 30 Estimate 31 Estimate 32 Subtract 33 Refundat 34 New York 36 City of Yo | year re- int from line 17 mulation ne 17 rate ta T crecone 21 num in t inco ar res ident f hstruc: New Yor bla cre State w Yor onkers | esident tax (see instruction m Form IT-230, Part II, lin 6 | Instructions) Ins) Ins (see instructions) Ins (see ins | 15a. 15b. 16. 17. 18. 19. 20. 21. 22. see instructions) | | See instruction figuring city of and city of Ye taxes, credits tax surcharge 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 34. 35. 36. | ons for of New York onkers , and es. 0. 159. 500. |
| 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 | b City City Add City Subt City City City City City City Sale: Total I | of New York part- of New York amou line 15a or 15b to of New York accur tract line 18 from li of New York sepai lines 19 and 20. of New York or UE tract line 22 from li of New York — UE tract line 22 from li of New York minim of Yonkers resider of Yonkers part-ye of Yonkers part-ye of Yonkers nonres s or use tax (see i New York State, city of 30 Estimate 31 Estimate 32 Subtract 33 Refundat 34 New York 35 City of Ne 36 City of Yo | year re int froi line 17 mulatione 17 rate ta trate ta T crecone 21 num in t inco ar res ident f nstruck New Yo d tax p d tax p d tax p d tax d ta | esident tax (see instruction m Form IT-230, Part II, lin 6 | Instructions) Ins) Ins 2 (see instructions) Ins (see instructions) | 15a. 15b. 16. 17. 18. 19. 20. 21. 22. see instructions) | | See instruction figuring city of and city of Ye taxes, credits tax surcharge 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 34. 35. | ons for of New York onkers , and es. 0. 159. 500. |
| 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 | b City City Add City Subt City City City City City City Sale: Total I | of New York part- of New York amou line 15a or 15b to of New York accur tract line 18 from li of New York sepai lines 19 and 20 of New York sepai lines 19 and 20 of New York sepai tract line 22 from li of New York — UE tract line 22 from li of New York minin of Yonkers resider of Yonkers part-ye of Yonkers part-ye of Yonkers nonres s or use tax (see i New York State, city of 30 Estimate 31 Estimate 32 Subtract 33 Refundat 34 New York 35 City of Ne 36 City of Yo 37 Total (ad 38 If line 37 | year re- int from line 17 mulation ne 17 mate ta T create ne 21 mum int inco ar res ident f histruc: New Yor of tax p line 31 ble create State w Yor onkers of lines | esident tax (see instruction m Form IT-230, Part II, lin 6 | Instructions) Ins) Ins 2 (see instructions) Ins (see instructions) | 15a. 15b. 16. 17. 18. 19. 20. 21. 22. see instructions) | | See instruction figuring city of and city of Ye taxes, credits tax surcharge 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 34. 35. 36. 37. | ons for of New York onkers , and es. 0. 159. 500. |
| 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 | b City City Add City Subt City City City City City City Sale: Total I | of New York part- of New York amou line 15a or 15b to of New York accur tract line 18 from li of New York sepai lines 19 and 20. of New York or UE ract line 22 from li of New York — UE ract line 22 from li of New York minim of Yonkers resider of Yonkers part-ye of Yonkers part-ye of Yonkers nonres s or use tax (see i New York State, city of 30 Estimate 31 Estimate 32 Subtract 33 Refundat 34 New York 35 City of Ne 36 City of Yo 37 Total (ad 38 If line 37 enter the | year re int froi line 17 mulatione 17 rate ta Torecone 21 mum in t incone 21 mum incon | esident tax (see instruction m Form IT-230, Part II, lin 6 | Instructions) Ins) Ins (see instructions) Ins (see instructions) | 15a. 15b. 16. 17. 18. 19. 20. 21. 22. see instructions) | | See instruction figuring city of and city of Ye taxes, credits tax surcharge 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 34. 35. 36. 37. 38. | ons for of New York onkers , and es. 0. 159. 500. 500. |
| 15 16 17 18 19 20 21 22 23 24 25 26 27 28 | b City City Add City Subt City City City City City City Sale: Total I | of New York part- of New York amou line 15a or 15b to of New York accur tract line 18 from li of New York sepai lines 19 and 20. of New York sepai lines 19 and 20. of New York sepai tract line 22 from li of New York - UE tract line 22 from li of New York or UE tract line 22 from li of New York or New Yorkers part-ye of Yonkers part-ye of Yonkers part-ye of Yonkers nonress s or use tax (see i New York State, city of 30 Estimate 31 Estimate 32 Subtract 33 Refundat 34 New York 35 City of Ne 36 City of Ne 37 Total (ad 38 If line 37 enter the 39 Amount of | year re int froi line 17 mulatione 17 rate ta T crecone 21 mum in t inco ar res ident f nstruc: New Yo d tax p d tax p d tax p d tax d | esident tax (see instruction m Form IT-230, Part II, lin 6 | Instructions) Ins) Ins 2 (see instructions) Ins (see instructions) | 15a. 15b. 16. 17. 18. 19. 20. 21. 22. see instructions) | | See instruction figuring city of and city of Ya taxes, credits tax surcharge 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 34. 35. 36. 37. 38. 39. | ons for of New York onkers , and es. 0. 159. 500. 500. 341. |
| 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 | b City City Add City Subt City City City City City City Sale: Total I | of New York part- of New York amou line 15a or 15b to of New York accur tract line 18 from li of New York sepai lines 19 and 20. of New York sepai lines 19 and 20. of New York sepai tract line 22 from li of New York — UE tract line 22 from li of Yonkers resider of Yonkers part-ye of Yonkers part-ye of Yonkers nonres s or use tax (see i New York State, city of 30 Estimate 31 Estimate 32 Subtract 33 Refundat 34 New York 35 City of Ne 36 City of Yo 37 Total (ad 38 If line 37 enter the 39 Amount of 1 | year re int froi line 17 mulatione 17 rate ta T crecone 21 num in t inco ar res ident f nstruc: New Yor d tax p d tax d | esident tax (see instruction m Form IT-230, Part II, lin 6 | Instructions) Ins) Ins 2 (see instructions) Ins (see instructions) | 15a. 15b. 16. 17. 18. 19. 20. 21. 22. see instructions) | | See instruction figuring city of and city of Ye taxes, credits tax surcharge 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 34. 35. 36. 37. 38. 39. 40. | ons for of New York onkers , and es. 0. 159. 500. 500. |
| 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 | b City City Add City Subt City City City City City City Sale: Total I | of New York part- of New York amou line 15a or 15b to of New York accur tract line 18 from li of New York sepai lines 19 and 20. of New York sepai lines 19 and 20. of New York sepai tract line 22 from li of New York — UE tract line 22 from li of Yonkers resider of Yonkers part-ye of Yonkers nonres s or use tax (see i New York State, city of 30 Estimate 31 Estimate 32 Subtract 33 Refundat 34 New York 35 City of Ne 36 City of Ne 36 City of Ne 37 Total (ad 38 If line 37 enter the 39 Amount of 1 41 If line 37 | year re int from line 17 mulation ne 17 rate ta T crecone 21 num in t inco ar res ident f nstruck d tax p d tax p f line 31 lile cre State s mor overp f line 38 to s less | esident tax (see instruction m Form IT-230, Part II, lin 6 | Instructions) Ins) Ins (see instructions) Ins (see ins | 15a. 15b. 16. 17. 18. 19. 20. 21. 22. See instructions) | | See instruction figuring city of and city of Ye taxes, credits tax surcharge 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 34. 35. 36. 37. 38. 39. 40. 41. | ons for of New York onkers , and es. 0. 159. 500. 500. 341. |

•

This is a scannable form; please file this original return with the Tax Department.

.

Case 1:10-cv-00457-GLS-DRH Document 65-1 Filed 06/08/10 Page 8 of 71

| Form 88 (Rev Septemb Department of Internal Reven | the Treasury | Application U.S. Return fo | n for Additional E r a Partnership, R ► File a separate applicati | xtension of Time to F EMIC, or for Certain | OMB No. 1545-1057 Trusts |
|--|-------------------------------------|---|---|--|--|
| Туре | Name | · · · | | | Employer identification number |
| or print. | TRUST | L & LYNN A SM U/A 8/4/04 | 9631 | | |
| File the origina and one copy i the due date for filing the | by | reet, and room or suite numbe | r. (If a P.O. box, see instructions.) | | |
| roturn for whic an extension is requested. See | City or town | , state, and ZIP code. If a fore entering the postal code. | eign address, enter city, province or | state, and country. Follow the country's | |
| instructions. | SARATO | GA SPRINGS, NY | 7 12966 | | |
| 1 L requ | | al extension of time unt | | 2005, to file (check only one): | |
| ΧF | orm 1041 | Form 1041-N | Form 1041-QFT | | 1065-B Form 1066 |
| | | 04 , or other tax yea | | , 20, and ending | |
| | | | heck reason: 🔄 initial re | turn Final return Cha | inge in accounting period |
| 4 Explai TAXI | in why the entity | / needs an extension. / | All entities filing this form m | ust give an adequate explanation INFORMATION IN ORDE | |
| ACCI | TRATE TAX | RETURN. | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| · · · · · · · · · · · · · · · · · · · | | | | | |
| | | | extension of time to file for | | |
| If you | checked 'No,' w | e will grant an extension | | Fully explain the hardship on lin | ne 4 |
| Under nenal | ties of periury 1 | i declare that I have ex | Signature and V | · · · · · · · · · · · · · · · · · · · | statements, and to the best of my |
| knowledge a | ind belief, it is t | rue, correct, and comp | plete; and that I am authoriz | ed to prepare this form. | statements, and to the best of my |
| Signature ► | | | Title ► | | Date ► |
| File original | and one copy. | The IRS will show belo | | lication is approved and will retu | I'm the copy. |
| Notice to Ap | plicant – To Be | e Completed by the IRS | 5. | | |
| | | o uns application. Plea | se attach this form to the e | nuty's return. | |
| | vever, we have r elections other | e granted a 10-day gra wise required to be ma | ce period to ade on a timely return. Plea | . This grace period is cor ase attach this form to the entity | nsidered a valid extension of time 's return. |
| | exterizion or th | ne to me, we are not g | granting a 10-day grace per | ns stated on line 4 above, we ca riod. ve date of the return for which a | - , |
| Ot | her: | | | | n extension was requested. |
| | | | Ву: | | |
| Director | | | 0j | | Date |
| If you want a should be se | Π ι. | m to be returned to an | address other than that st | nown above, please enter the ad | dress to which the copy |
| | Name | | | | |
| Type or | Number, street, and | LYONS, CPA'S d room or suite number (If a F | P.O. box. see instructions 1 | | |
| Print | 4 | SALINA STREET | · · · | | |
| | | | dress, enter city, province or state, | and country. Follow the country's | |
| | SYRACUSE, | NY 13202 | | | |

BAA For Paperwork Reduction Act Notice, see separate instructions.

Case 1:10-cv-00457-GLS-DRH Document 65-1 Filed 06/08/10 Page 9 of 71

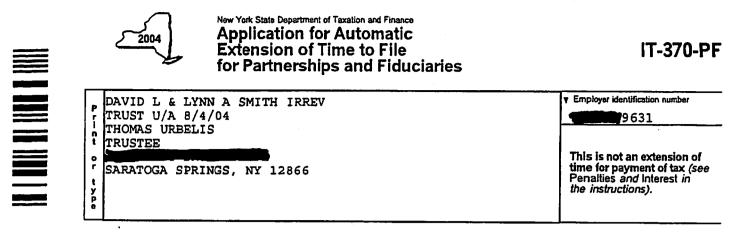
| Fo | rm IT | -205 (2004) DAV | | | & LYNN A copy of fede | | | | | enefic | iary. | | | | Page 2 |
|----------|------------------|---|----------|----------|-----------------------------|----------------|-----------------------|-------------------------|-----------------------|-----------|----------------|-----------------|------------------------------|-----------------|--|
| | | | _ | | ule A – D | etails of f | ederal tax | | ne of a fi | ducia | y of a r | esider | nt estate (| or tru 1041 | ist. |
| | | | | 43 | Interest inco | | | | | | | | | 43. | 6,778. |
| `= | | | | 44 | Dividends | | | | | | | | | 44. | 0,770. |
| | | | | 45 | Business incon | | | | | | | | | _ | |
| | | | 1 | | | | | | | | - | | _ | _ | |
| | | | n c | 46 | Capital gain | | • | - | | | | 41) | •••••• | 46. | L |
| Ξ | | | m | 47 | Rents, roya copy of fede | | | | | | | | | 47. | 1 |
| | | • | 0 | 48 | Farm incom | • | | - | | | | | - | _ | |
| | | | | 49 | Ordinary ga | | | | | | | | | | |
| | | | | 49 50 | | | | | | | | | | | |
| | | | | | Other incom | | | | | | | | | | |
| | 52 | | | 51 | Total incom | | | | | - | page I, | line A |) 🏴 | 51. | 6,778. |
| | | Interest | | | | | | | | 52. | | | | Mai | ke check or money or- |
| | 53 | Taxes | | | | | | | | 53. | | | | | r payable to NY State |
| • | 54 | Fiduciary fees. | | | | | | | | 54. | | | | ln ln | come Tax; write your |
| ġ | 55 | Charitable dedu | uction | • • • • | | | • • • • • • • • • • | • • • • • • • • • • | • • • • • • • • • | _ 55. | | | | emp | ployer identification no. and <i>2004 Fiduciary</i> |
| U | 56 | Attorney, accou | Intant | , an | d return prep | parer fees | | | | 56. | | | | | Income Tax on it. |
| Ĩ | 57 | Other deduction | ns (ite | miz | e on an attai | ched shee | 0STA | TEMENT | .1 | 57. | | 2 | 2,500. | Mail v | our completed return to: |
| i | 58 | Income distribution | deduct | tion (| attach copy of fe | ed Schs K-I, | Form 1041, fa | r each benefil | iary) 🔳 | 58. | | | | | |
| n s | 59 | Estate tax dedu | | | | | | | | | | | | | TE PROCESSING CENTER BOX 61000 |
| | 60 | Exemption (fed | | | | | | | | | | | 300. | | ANY NY 12261-0001 |
| | 61 | Total (add lines | | | | | | | | | | | | 61. | 2,800. |
| | 62 | Federal taxable | | | | | | | | | | | | | |
| Sc | | | Vork | 6d., | nianı adiuci | mont of a | resident | <u>, III C J I, EI.</u> | | nia on | page i | , iine i | <u>0</u> | - 62 | 3,978. |
| <u> </u> | | ule B – New Y | | | | | | | | | | | | _ | nt trust |
| ٨ | 63 | Interest income on s | state ar | nd too | al bonds other i | than New Yor | k (gross arno | unt not includ | led in federa | l incom | 9 | • • • • • • | | _ 63, | |
| Å | 64 | Income taxes de | educt | ed o | n federal fid | uciary retu | ım (see in | structions) | <u></u> | <u></u> . | | | | 64. | |
| 8 | 65 | Other (see instr | | | | | | | | | | | [| 65. | |
| | 66 | Total additions | (add i | lines | : 63, 64, and | 65) | · · · · · · · · · · · | | <u></u> | <u>.</u> | | •••• | | 66. | |
| S | 67 | Interest income | on U | nited | d States oblig | gations inc | luded in fe | ederal inco | me | 67. | | | | | |
| Ь | 68 | Other (see instruction | nns) | ide | ntify: | | | | 7 | 68. | | | | | |
| 2 | 6 9 | Total subtraction | ns (ad | id li | nes 67 and 6 | 58) | | | | | | | | 69. | |
| | 70 | New York fiduciary a | adjustr | ient (| (difference betw | een lines 66 a | and 69 to be e | intered as tota | l of column | 5 helow | •••••• | | | 70. | |
| Sc | hedı | Je C – Share | s of I | lew | York fiduci | arv adjus | ment of a | resident | | ocidar | t actate | or te | uet or a n | | ear resident trust |
| | | Attach additio | | | | | | entifying | - | | | | | <u>ai (• yi</u> | |
| 1 | Name a | ind address of each | | | New York | | | iber of | | | | | ributable <i>uctions)</i> | | 5 Shares of New York |
| | benefic | iary. Check box if iary is a nonresident | of: | | State | Yonkers | | eneficiary | | 3 Am | | 1 | 4 Perce | Int | fiduciary |
| (a) | | | | | | | | | | | | | | | adjustment |
| (b) | | | | | | | | | | | | | | \rightarrow | |
| | The | total of Schedule | C, c | olun | n 5. should | be the sar | ne as | Fiduciary | 1 | | | | | | |
| | | Schedule B, lir | ne 70 | abo | ive. (see ins | tructions) | | Totals | | | | | 1009 | | |
| A | lf in | ter vivos trust, er | nter n | ame | e and addres | s of grant | or: | | | | | | | <u>, 1</u> | |
| В | | ocable trust which ch | | | | | | e date of the | change of re- | sidence | /too instr | uctionel | | | |
| С | Resid | lent status — mark a | n X in | all b | oxes that apply. | 3 | | Il-year nonres | | | | 6 | | · · · · · · | resident estate or trust |
| | 1 | X NYS full-year | | | | 4 | | II-year resider | | | | , | - | | resident trust |
| | 2 | NYS part-year | r reside | ent tri | ust | 5 | | rt-year reside | | | | в — | | | nonresident estate or trust |
| D | lf an | estate, indicate last l | known | addre | ess of decedent. | | | | | | | - · | _ 1011K013 101 | п-усан | nomesident estate of trust |
| Ε | | resident estate - | | | | | | | | | | | | | |
| F | | ch a list of execu | | | | | sses and | social secu | rity numb | ers. | SEL | ST2 | ATEMEN | Τ 2 | |
| G | If a | grantor trust, ent | ler the | e ide | entification n | umber (SS | N or EIN | of the indi | idual ren | ortina | the inco | | cc | 1 2 | |
| | | | | | | •=·= | | | | | | | | | NYFA0112L 10/14/04 |
| Т | hird- | Do you want to allo | ow and | ther r | person to discus | s this return | with the Tar | Department? | see instruct | (ang | | | es ¥ / | comolo | te the following) No |
| P | arty | Designee's name | | | | | | | Designee's | | | ייי י ן' | | | |
| des | ignee | PREPARER | | | | | | | | | - | | Personal | | tification |
| | | Preparer's signatur | 6 | | | | | T Preparer | s SSN or PT | או | <u> </u> | Signat | | · | ficer representing fiduciary |
| | aid | | | | | | | | 5243 | | | | | , | |
| | barer: e only | | urs, if | sell-e | mployed) and A | ddress | | | identification | n no. | Sign | | | | |
| | | PIAKER & | | | | | | | 3205 | _ | your return | | | | |
| 572 | <u>so</u> | UTH SALINA | ST | REE | T | | Date | | | | here | Date | | Day | time phone no. (optional) |
| | | SE, NY 132 | | | | | | Mar sett | k X if -employed . | | | | | | |

This is a scannable form; please file this original return with the Tax Department.

252407

Form IT-205 (2004)

Case 1:10-cv-00457-GLS-DRH Document 65-1 Filed 06/08/10 Page 10 of 71



| 1 | New York State tax liability for 2004 | 1. | 500. |
|---|---|----|------|
| 2 | City of New York tax liability for 2004 | 2 | 0. |
| 3 | City of Yonkers tax liability for 2004 | 3. | 0. |
| 4 | Sales or use tax (see instructions) | 4. | 0. |
| 5 | Total taxes (add lines 1 through 4) | 5. | 500. |
| 6 | Total payments for 2004. This is the amount you expect to enter on Form IT-205, line 37 (excluding amount paid with Form IT-370-PF) | 6. | |
| 7 | Balance due (subtract line 6 from line 5; if line 6 is more than line 5, enter 0) (see instructions) | 7. | 500. |

In order to get this extension, you **must** pay in full the balance due with this form. Attach check or money order payable to **NY State Income Tax**, write your employer identification number and **2004 Income Tax** on your remittance and staple it to the front of this form.

I request an automatic three-month extension of time, to July 15, 2005, to file the New York State return checked below for the calendar year 2004, (or to ______, ____, for the fiscal year ending ______, ____):

Form IT-204, Partnership Return. Do not complete lines 1 through 7. Limited liability partnerships (LLP), limited liability companies (LLC), limited liability investment companies (LLC), and limited liability trust companies (LLTC) treated as partnerships do not include payment of the required filing fee with Form IT-370-PF. The filing fee must be paid within 30 days after the last day of the tax year. For more information, see Form IT-204-LL.

X Form IT-205, Fiduciary Income Tax Return (including extension for city of Yonkers Form Y-206, if required). See instructions.

NYPZ2802L 11/29/04

Case 1:10-cv-00457-GLS-DRH Document 65-1 Filed 06/08/10 Page 11 of 71

| 2004 New York State Department of Taxation and Finance Application for Additional Extension of Time to File for Partnerships and Fiduciaries | IT-372-PF |
|--|--|
| DAVID L & LYNN A SMITH IRREV TRUST U/A 8/4/04 | Employer identification number |
| THOMAS URBELIS TRUSTEE SARATOGA SPRINGS, NY 12866 | This is not an extension of time for payment of tax (see Penalties and Interest in the instructions). |
| I request an extension of time to file until $10-17-2005$, for the calendar year 2004 or other tax year ending | |
| viously file a timely Form IT-370-PF or a copy of federal Form 8736 for this tax ye you need an extension: TAXPAYER REQUESTS ADDITIONAL TIME | |

ORDER TO COMPLETE AN ACCURATE TAX RETURN.

If Yes, previous extension was granted to

| • | |
|---|--|
| | |
| | |

| Paid preparer's Preparer's signature | | PTIN | | Your signature | |
|--|-----------------------------|-----------------|------|----------------|---------------------------------|
| use only | 5243 | | | | |
| Firm's name (or yours, if self-employed) and Address | Employer identification no. | | Sign | | |
| PIAKER & LYONS, CPA'S | 3205 | | here | | |
| 572 SOUTH SALINA STREET | Date | Mark X II self- | | Date | Daytime phone number (optional) |
| SYRACUSE, NY 13202 | | employed | | | |

Complete the Return mailing address below, showing the name and address where you want our response to your request mailed.

Return mailing address (type or print)

| Taxpayer's or preparer's name | | Where to file: |
|-------------------------------|----------------|--|
| PIAKER & LYONS, CPA'S | | Mail the original only of this |
| Return mailing address | | completed form, |
| 572 SOUTH SALINA STREET | | federal Form 8800, or Form 2758 to: |
| City, village or post office | State ZIP code | EXTENSION REQUEST-NR |
| SYRACUSE, NY 13202 | | PO BOX 4126 BINGHAMTON NY 13902-4126. |

| 2004 | NEW YORK STATEMENTS DAVID L & LYNN A SMITH IRREV | PAGE 1 |
|--|---|--------------------------------------|
| CLIENT SMITH 4/26/10 | TRUST U/A 8/4/04 | 01:42PM |
| STATEMENT 1 FORM IT-205, SCHEDULE A, I OTHER DEDUCTIONS | LINE 57 | |
| LEGAL EXPENSES | TOTAL | \$ <u>2,500.</u> <u>\$</u> 2,500. |
| STATEMENT 2 FORM IT-205, QUESTION F LIST OF EXECUTORS AND TH | RUSTEES | |
| THOMAS URBELIS TRUSTEE SARATOGA SPRINGS, NY 128 | 866 | |
| | | |
| | | |
| | | |
| | · · · · · · · · · · · · · · · · · · · | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

| | Case 1:10-c | v-00457-GL | S-DRH Docur | ment 68 | 5-1 Filed 06 | 6/08/10 | Pag | e 13 | 3 of 71 |
|------------|-------------------------|----------------------------|-------------------------------|-----------------------|---------------------|-------------------------------|----------|------------------|-------------------------------|
| Form 1C | 141 U.S. Inc | the Treasury - Internation | eturn for Estat | es and | Trusts | 2 | 00 | 5 | OMB No. 1545-0092 |
| | | For calendar yea | ar 2005 or fiscal year b | eginning | | , 2005 and | endin | 9 | |
| | ent's estate | | • | | | | Emplo | y o r ida | ntification number |
| X Simple | e trust | DAVID L & J | LYNN A SMITH I | RREV | • | | | | 9631 |
| · | ex trust | TRUST U/A 8 | 8/4/04 | \sim | | $\nabla \sigma$ |) Date e | intity or | eated |
| | ed disability trust | THOMAS URBE | ELIS | $(\cap$ | $(\bigcap D)$ | \mathbb{W} | 8/ | '04/ | 2004 |
| | (S portion only) | TRUSTEE | | 11. | |) | Nonex | empt c | naritable and split-interest |
| | r type trust | SARATOCA SI | PRINGS, NY 128 | \simeq | | 8 | trusts, | , check | applicable boxes (see instr): |
| | tcy estate - Chapter 7 | DIRATIOGN DI | . 11105, 11 120 | 00 | | I | Desci | ribed in | section 4947(a)(1) |
| H · | tcy estate — Chapter 11 | | | | | IΓ | | | ate foundation |
| Pooled | income fund | | | | | | | | section 4947(a)(2) |
| B Number o | of Schs K-1 attached | F Check | Initial return | al return | Amended return | | | | ust's name |
| | uctions) 🕨 | boxes: | Change in fiduciary | | Change in fiduciary | s name | Chan | - pe in fic | luciary's address |
| G Pooled | mortgage account (| | | | Sold Dal | | | | |
| | 1 Interest incorr | le | | | SEE STATE | ÆNT 1 | | 1 | 73,475. |
| | 2a Total ordinary div | idends | | | SEE STATE | ÆNT 2 | [| 2 | 119,863. |
| | b Qualified dividend | is allocable to: (1) B | eneficiaries | | (2) Estate/trust | 115,7 | 50. | | STATEMENT 3 |
| | 3 Business income | or (loss) (attach Sched | iule C or C-EZ (Form 1040)) | · · · · · · · · · · · | | • | | 3 | |
| | 4 Capital gain of | r (loss) (attach Sc | hedule D (Form 1041) |) | | · • • • • • • • • • • • • • • | | 4 | 77,492. |
| Income | 5 Rents, royalties, p | artnerships, other estat | tes and trusts, etc (attach S | chedule E (Fo | orm 1040)) | | | 5 | 1,557. |
| | 6 Farm income | or (loss) (attach S | ichedule F (Form 1040 |))) | ••••• | | | 6 | |
| | 7 Ordinary gain | or (loss) (attach F | orm 4797) | | ••••• | | ł | 7 | |
| | 8 Other income. List | type and amount ST | TATE TAX REFUN | D | | | ····} | 8 | 341. |
| | | | 2a. and 3 through 8 | | | | | - <u>~</u> + | 372 720 |

| Income | 5 Rents, royalties, partnerships, other estates and trusts, etc (attach Schedule E (Form 1040)) | [| 5 | 1,557. |
|-----------------|--|---|----------|--|
| | 6 Farm income or (loss) (attach Schedule F (Form 1040)) | | 6 | |
| | 7 Ordinary gain or (loss) (attach Form 4797) | - T | 7 | |
| | 8 Other income. List type and amount STATE TAX REFUND | , i i i i i i i i i i i i i i i i i i i | 8 | 341. |
| | 9 Total income. Combine lines 1, 2a, and 3 through 8 | | 9 | 272,728. |
| | 10 Interest. Check if Form 4952 is attached ► X | | 10 | 24,307. |
| | 11 Taxes | | 11 | 841. |
| | 12 Fiduciary fees. | | 12 | |
| | 13 Charitable deduction (from Schedule A, line 7) | | 13 | |
| | 14 Attorney, accountant, and return preparer fees | | 14 | |
| Deduc- | 15a Other deductions not subject to the 2% floor (attach schedule) | ·····F | 15a | |
| tions | b Allowable miscellaneous itemized deductions subject to the 2% floor SEE STATEMENT 5 | | 15b | 17,820. |
| | 16 Add lines 10 through 15b. | ⊧ | 16 | 42,968. |
| | 17 Adjusted total income or (loss). Subtract line 16 from line 9 | 760 | | <u> </u> |
| | 18 Income distribution deduction (from Schedule B, line 15) (attach Schedules K-1 (Form 1041)) | | 18 | |
| | 19 Estate tax deduction (including certain generation-skipping taxes) (attach computation) | Г | 19 | <u> </u> |
| | 20 Exemption | | 20 | 300. |
| | 21 Add lines 18 through 20 | . ► | 21 | 300. |
| | 22 Taxable income. Subtract line 21 from line 17. If a loss, see instructions | | 22 | 229,460. |
| | 23 Total tax (from Schedule G, line 7) | · · · · · [| 23 | 56,268. |
| | The second second second second and another applied stolin 2004 (Bluin | [| 24a | 1,000. |
| | b Estimated tax payments allocated to beneficiaries (from Form 1041-T) | ····· [_ | | |
| Tax | c Subtract line 24b from line 24a. | · · · · · <u> :</u> | 24 c | 1,000. |
| and Payments | d Tax paid with Form 7004 (see instructions). | ·····[_i | 24d | ··· |
| Гаушенкэ | e Federal income tax withheld. If any is from Form(s) 1099, check | | 24e | |
| | Other payments: f 5239 ; ; g 5135 ; ; Total; g 5135 ; ; Total | ··· ►[_ | 24h | |
| | 20 rotal payments, Add lines 24c through 24e, and 24h | | 25 | 1,000. |
| | 26 Estimated tax penalty (see instructions). 27 Tax due. If line 25 is smaller than the total of lines 23 and 26, enter amount owed. | ····· | 26 | |
| | 28 Overpayment. If line 25 is larger than the total of lines 23 and 26, enter amount overpaid | ····· | | 55,268. |
| | 29 AMOUNT OF line 28 to be a Credited to 2006 actimated tax b | | 28 | |
| | Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which prepared | the best of | C9 | bog and |
| <u></u> | cance, it is use, cancel, and complete. Declaration of preparer (other than taxpayer) is based on all information of which prepare | has any k | nowledge | |
| Sign Here | | i | May the | IRS discuss this return |
| | Signature of fiduciary or officer representing fiduciary Date EIN of fiduciary if a financial institution | | | preparer shown below trs)? X Yes No |
| | Preparer's Date | | | trs)? X Yes No 's SSN or PTIN |
| Paid | signature Check if self- employed | | - | 5243 |
| Preparer's | Fum's name PIAKER & LYONS, CPA'S | 6-138 | | J23J |
| Use Only | self-amployed) 572 SOUTH SALINA STREET | | (315 | 471-8109 |
| | ZP code SYRACUSE, NY 13202 | | 1020 | **** 0103 |

BAA For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Form 1041 (2005)

| For | n 1041 (2005) DAVID L & LYNN A SMITH IRREV | 69631 | Page 3 |
|-----|--|--|----------|
| _ | Alternative Minimum Tax (see instructions) | | |
| Pa | t I – Estate's or Trust's Share of Alternative Minimum Taxable Income | | |
| 1 | Adjusted total income or (loss) (from page 1, line 17) | 1 | 229,760. |
| 2 | Interest | | |
| 3 | Taxes | | 841. |
| 4 | Miscellaneous itemized deductions (from page 1, line 15b) | 4 | 17,820. |
| 5 | Refund of taxes. | 5 (| 341.) |
| 6 | Depletion (difference between regular tax and AMT) | 6 | |
| 7 | Net operating loss deduction. Enter as a positive amount | 7 | |
| 8 | Interest from specified private activity bonds exempt from the regular tax | | |
| 9 | Qualified small business stock (see the instructions) | 9 | |
| 10 | Exercise of incentive stock options (excess of AMT income over regular tax income) | 10 | |
| 11 | Other estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A) | | |
| 12 | Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6) | 12 | |
| 13 | Disposition of property (difference between AMT and regular tax gain or loss) | 13 | |
| 14 | Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) | 14 | |
| 15 | Passive activities (difference between AMT and regular tax income or loss) | | |
| 16 | Loss limitations (difference between AMT and regular tax income or loss) | | |
| 17 | Circulation costs (difference between regular tax and AMT). | | |
| 18 | Long-term contracts (difference between AMT and regular tax income) | | |
| 19 | Mining costs (difference between regular tax and AMT) | | |
| 20 | Research and experimental costs (difference between regular tax and AMT) | | |
| 21 | Income from certain installment sales before January 1, 1987. | ii |) |
| 22 | Intangible drilling costs preference | the second s | |
| 23 | Other adjustments, including income-based related adjustments | | |
| 24 | Alternative tax net operating loss deduction (See the instructions for the limitation that applies.) | <u> </u> | <u>)</u> |
| 25 | Adjusted alternative minimum taxable income. Combine lines 1 through 24. | 25 | 248,080. |
| | Note: Complete Part II below before going to line 26. | | |
| 26 | Income distribution deduction from Part II, line 44 26 | | |
| 27 | Estate tax deduction (from page 1, line 19) 27 | | |
| 28 | Add lines 26 and 27 | 28 | |
| 29 | Estate's or trust's share of alternative minimum taxable income. Subtract line 28 from line 25 | 29 | 248,080. |
| | If line 29 is: | | |
| | \$22,500 or less, stop here and enter -0- on Schedule G, line 1c. The estate or trust is not liable for the alternative minimum tax. | | |
| | Over \$22,500, but less than \$165,000, go to line 45. | | |
| | \$165,000 or more, enter the amount from line 29 on line 51 and go to line 52. | | |
| Par | t II – Income Distribution Deduction on a Minimum Tax Basis | | |
| 30 | Adjusted alternative minimum taxable income (see instructions) | 30 | |
| 31 | Adjusted tax-exempt interest (other than amounts included on line 8) | 31 | |
| 32 | Total net gain from Schedule D (Form 1041), line 15, column (1). If a loss, enter -0. | 32 | |
| 33 | Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable | | |
| | purposes (from Schedule A, line 4) | 33 | · |
| 34 | Capital gains paid or permanently set aside for charitable purposes from gross income | | |
| | (see instructions) | 34 | |
| 35 | Capital gains computed on a minimum tax basis included on line 25. | 35 (|) |
| 35 | Capital losses computed on a minimum tax basis included on line 25. Enter as a positive amount | 36 | |
| 37 | Distributable net alternative minimum taxable income (DNAMTI). Combine lines 30 through 36. If zero or less, enter -0- | 37 | |
| 38 | Income required to be distributed currently (from Schedule B, line 9) | 38 | |
| 39 | Other amounts paid, credited, or otherwise required to be distributed (from Schedule B, line 10) | 39 | |
| 40 | Total distributions. Add lines 38 and 39 | 40 | |
| 41 | Tax-exempt income included on line 40 (other than amounts included on line 8) | 41 | |
| 42 | Tentative income distribution deduction on a minimum tax basis. Subtract line 41 from line 40 | 42 | |
| 43 | Tentative income distribution deduction on a minimum tax basis. Subtract line 31 from line 37. If zero or less, enter -0- | 43 | |
| 44 | Income distribution deduction on a minimum tax basis. Enter the smaller of line 42 or line 43. Enter here and on line 26 | 44 | |

.

•

۰.,

| Fon | n 1041 (2005) DAVID L & LYNN A SMITH IRREV | 963 | 1 Page 2 |
|------------|--|---------------|---|
| | nedule A Charitable Deduction. Do not complete for a simple trust or a pooled income fund. | • | |
| 1 | Amounts paid or permanently set aside for charitable purposes from gross income (see instructions) | 1_ | |
| 2 | Tax-exempt income allocable to charitable contributions (see instructions) | 2 | |
| 3 | Subtract line 2 from line 1 | | |
| 4 | Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purpo | | |
| 5 | Add lines 3 and 4 | | |
| 6 | Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable purposes | | |
| _ | (see instructions) | | |
| | Charitable deduction. Subtract line 6 from line 5. Enter here and on page 1, line 13 | 7 | L |
| _ | nedule B Income Distribution Deduction | | |
| | Adjusted total income (see instructions) | | |
| | Adjusted tax-exempt interest | | |
| 3 | Total net gain from Schedule D (Form 1041), line 15, column (1) (see instructions) | | |
| 4 | Enter amount from Schedule A, line 4 (reduced by any allocable section 1202 exclusion) | | |
| 5 | Capital gains for the tax year included on Schedule A, line 1 (see instructions) | 5 | |
| 6 | Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss as a positive number | 6 | |
| 7 | Distributable net income (DNI). Combine lines 1 through 6. If zero or less, enter -0 | | |
| | | | |
| 8 | If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law | | |
| 9 | Income required to be distributed currently. | | |
| 10 | Other amounts paid, credited, or otherwise required to be distributed | | |
| 11 | Total distributions. Add lines 9 and 10. If greater than line 8, see instructions. | | |
| 12 | Enter the amount of tax-exempt income included on line 11 | | |
| 13 | Tentative income distribution deduction. Subtract line 12 from line 11. | | |
| 14 | Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0 | | |
| • • | | | |
| | Income distribution deduction. Enter the smaller of line 13 or line 14 here and on page 1, line 18 Hedule G Tax Computation (see instructions) | 15 | |
| | | 268. | |
| • | bTax on lump-sum distributions (attach Form 4972) | 200. | |
| | c Alternative minimum tax (from Schedule I, line 56) | | 1 |
| | | ► 1d | |
| h . | d Total. Add lines 1a through 1c | 🏲 1d | 56,268. |
| | Foreign tax credit (attach Form 1116) 2a | | |
| | Other nonbusiness credits (attach schedule) | | |
| C | General business credit. Enter here and check which forms are attached: | | |
| | □ Form 3800 or □ Forms (specify) ► 2c Credit for prior year minimum tax (attach Form 8801) 2d | | |
| | Tetel eventite Add lines On through Od | | _ |
| | Total credits. Add lines 2a through 2d. | | 0. |
| 4 | Subtract line 3 from line 1d. If zero or less, enter -0 | | 56,268. |
| 5 | Recapture taxes. Check if from: Form 4255 Form 8611 | | |
| 6 | Household employment taxes. Attach Schedule H (Form 1040) | | |
| | Total tax. Add lines 4 through 6. Enter here and on page 1, line 23. | 🏲 7 | 56,268. |
| | Other Information | | Yes No |
| 1 | Did the estate or trust receive tax-exempt income? If 'Yes,' attach a computation of the allocation of experimentation of the allocation of the allocation of experimentation of the allocation of the allocation of experimentation of the allocation of the allocation of experimentation of the allocation of t | enses | X |
| | Enter the amount of tax-exempt interest income and exempt-interest dividends | | 000000000000000000000000000000000000000 |
| 2 | Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of reason of a contract assignment or similar arrangement? | any individua | al by X |
| 3 | At any time during the calendar year 2005, did the estate or trust have an interest in or a signature or other over a bank, securities, or other financial account in a foreign country? | er authority | x |
| | See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If 'Yes,' enter the nam | e of the | |
| | foreign country | | |
| 4 | During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transfer trust? If 'Yes,' the estate or trust may have to file Form 3520. See instructions | or to a famil | |
| 5 | Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If 'Yes,' see instructions for requir | ad attack* | ······ X |
| 6 | | | |
| 7 | If this is an estate or a complex trust making the section 663(b) election, check here (see instructions) | | |
| / | To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see instructions). | | |
| D A | If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the estate, and check here. | | |
| | Are any present or future trust beneficiaries skip persons? See instructions | | X |

.

٠

| | 1041 (2005) DAVID L & LYNN A SMITH IRREV | | | 9631 | Page 4 |
|-----|---|------------------|--|------------------|-----------|
| Par | t III – Alternative Minimum Tax | | | | 422 500 |
| 45 | Exemption amount | | | 45 | \$22,500. |
| 46 | Enter the amount from line 29 | 46 | \$75,000 | | |
| 47 | Phase-out of exemption amount | | | - CONSECTION 555 | |
| 48 | Subtract line 47 from line 46. If zero or less, enter -0 | | | | |
| 49 | Multiply line 48 by 25% (.25) | | | | |
| 50 | Subtract line 49 from line 45. If zero or less, enter -0 | | | | 0. |
| 51 | Subtract line 50 from line 46 | · · · • • | | 51 | 248,080. |
| 52 | Go to Part IV of Schedule I to figure line 52 if the estate or trust has qualified lines 14a and 15 of column (2) of Schedule D (Form 1041) (as refigured for th Otherwise, if line 51 is – • \$175,000 or less, multiply line 51 by 26% (.26). | divide e AM | ends or has a gain on F, if necessary). | | |
| | Over \$175,000 multiply line 51 by 28% (.28) and subtract \$3,500 from the | FOCH | 18 | 52 | 51,769. |
| | Alternative minimum foreign tax credit (see instructions) | | | | 51,703. |
| 53 | • | | | | 51,769. |
| 54 | Tentative minimum tax. Subtract line 53 from line 52 | - | | | |
| 55 | Enter the tax from Schedule G, line 1a (minus any foreign tax credit from Sch | edule | G, line 2a) | | 56,268. |
| 56 | Alternative minimum tax. Subtract line 55 from line 54. If zero or less, enter - and on Schedule G, line 1c | | iter here | 56 | 0. |
| Par | t IV – Line 52 Computation Using Maximum Capital Gains Ra | ates | | | |
| | Caution: If you did not complete Part V of Schedule D (Form 1041), the Sche the Qualified Dividends Tax Worksheet, see the instructions before completing | dule L 7 this | D Tax Worksheet, or part. | | |
| 57 | Enter the amount from line 51 | | | 57 | 248,080. |
| 58 | Enter the amount from Schedule D (Form 1041), line 22, line 13 of the Schedule D Tax Worksheet, or line 4 of the Qualified Dividends Tax Worksheet, whichever applies (as refigured for the AMT, if necessary) | 58 | 115,750. | | |
| 59 | Enter the amount from Schedule D (Form 1041), line 14b, column (2) (as refigured for the AMT, if necessary). If you did not complete Schedule D for the regular tax or the AMT, enter -0 | 59 | | | |
| 60 | If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 58. Otherwise, add lines 58 and 59 and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary) | 60 | 115,750. | | |
| 61 | Enter the smaller of line 57 or line 60 | | | 61 | 115,750. |
| 62 | Subtract line 61 from line 57 | | | | 132,330. |
| | If line 62 is \$175,000 or less, multiply line 62 by 26% (.26). Otherwise, multiply and subtract \$3,500 from the result | | | 63 | 34,406. |
| £1 | Maximum amount subject to the 5% rate | 64 | 1 \$2 000 | 0.5 | |
| 65 | Enter the amount from line 23 of Schedule D (Form 1041), line 14 of the Schedule D Tax Worksheet, or line 5 of the Qualified Dividends Tax Worksheet, whichever applies (as figured for the regular tax). If you did not | ~ | \$2,000 | | |
| | complete Schedule D or either worksheet for the regular tax, enter -0 | 65 | 113,710. | | |
| 66 | Subtract line 65 from line 64. If zero or less, enter -0 | 66 | 0. | | |
| 67 | Enter the smaller of line 57 or line 58 | 67 | 115,750. | | |
| 68 | Enter the smaller of line 66 or line 67 | 68 | | | |
| 69 | Multiply line 68 by 5% (.05) | | •••••••••••••••••••••••••••••• | 69 | |
| 70 | Subtract line 68 from line 67 | 70 | 115,750. | | |
| 71 | Multiply line 70 by 15% (.15) | | • | 71 | 17,363. |
| | If line 59 is zero or blank, skip lines 72 and 73 and go to line 74. Otherwise, go | to lir | ne 72. | | |
| 72 | Subtract line 67 from line 61 | | 4 | | |
| 73 | Multiply line 72 by 25% (.25) | _ | | 73 | |
| 74 | Add lines 63, 69, 71, and 73 | | | 74 | 51,769. |
| 75 | If line 57 is \$175,000 or less, multiply line 57 by 26% (.26). Otherwise, multiply and subtract \$3,500 from the result | line | 57 by 28% (.28) | 75 | 65,962. |
| 76 | Enter the smaller of line 74 or line 75 here and on line 52 | | • | 75 | 51,769. |

Form 1041 (2005)

Case 1:10-cv-00457-GLS-DRH Document 65-1 Filed 06/08/10 Page 17 of 71

SCHEDULE D

Department of the Treasury Internal Revenue Service

Capital Gains and Losses

OMB No. 1545-0092

(Form 1041)

► Attach to Form 1041, Form 5227, or Form 990-T. See the separate instructions for Form 1041 (also for Form 5227 or Form 990-T, if applicable).

2005

Name of estate or bust DAVID L & LYNN A SMITH IRREV TRUST U/A 8/4/04

Employer identification number

Note: Form 5227 filers need to complete only Parts I and II.

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

| 1 (a) Description of property (Example: 100 shares 7% preferred of 'Z' Co) | (b) Date acquired (mo, day, yr) | (c) Date sold (mo, day, yr) | (d) Sales price | (e) Cost or other basis (see instructions) | (f) Gain or (Loss) for the entire year (col (d) less col (e)) |
|---|--|-----------------------------------|--------------------|---|--|
| BRISTOL SQUIBB CALLS 3/25 | 3/23/05 | 11/15/04 | 22,498. | EXPIRE | 22,498. |
| CITIGROUP CALLS 3/25 | 3/23/05 | 11/15/04 | 34,998. | EXPIRE | 34,998. |
| BRISTOL SQUIBB CALLS 10/25 | 10/25/05 | 8/25/05 | 11,248. | EXPIRE | 11,248. |
| CITIGROUP CALLS 10/45 | 10/25/05 | 8/25/05 | 8,748. | EXPIRE | 8,748. |
| 2 Short-term capital gain or (loss) from | Forms 4684, 625 | 2, 6781, and 882 | 24 | | |
| 3 Net short-term gain or (loss) from part | | | | | |
| 4 Short-term capital loss carryover. En Carryover Worksheet | ⁵⁵ <u>4</u> | | | | |
| 5 Net short-term gain or (loss). Combin on line 13, column (3) below | | | | | 77,492. |

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

| 6 | (a) Description of property (Example: 100 shares 7% preferred of 'Z' Co) | (b) Date acquired (mo, day, yr) | (c) Date sold (mo, day, yr) | (d) Sales price | (e) Cost or other basis (see instructions) | (f) Gain or (Loss) for the entire year (col (d) less col (e)) |
|-------|--|---------------------------------------|--|---|---|--|
| | | | | | | |
| | | | - | | ļ | |
| | | | · | | <u>_</u> | |
| | | | | | | |
| | | | | | | |
| | | | | | l | · |
| | Long-term capital gain or (loss) from F | • | • • • | | · · · · · · · · · · · · · · · · · · · | 7 |
| 8 | Net long-term gain or (lcss) from partr Capital gain distributions | | • | | | B |
| 9 | Gain from Form 4797, Part L | | | | | - |
| 10 | | | | | | |
| 11 | Long-term capital loss carryover. Ente Carryover Worksheet | r the amount, if a | any, from line 1 | 4, of the 2004 Capital L | .oss | 1 |
| | Net long-term gain or (loss). Combine column (3) below | lines 6 through i | 11 in column (f). | Enter here and on line | e 14a, ► 12 | 2 |
| Part | Summary of Parts I and Caution: Read the instructions | | ing this part. | (1) Beneficiaries' (see instructions) | (2) Estate's or trust's | (3) Total |
| 13 | Net short-term gain or (loss) | | 13 | | 77,492 | 77,492. |
| | Net long-term gain or (loss): | | | | | |
| | Total for year | | 14a | | | |
| | | | | - | | |
| | Unrecaptured section 1250 gain (see li in the instructions) | | | | | |
| с | 28% rate gain or (loss) | | <u>14c</u> | | | |
| 15 | Total net gain or (loss). Combine lines | 13 and 14a | ► 15 | | 77,492 | 77,492. |
| Note: | If line 15, column (3), is a net gain, er of complete Part IV. If line 15, column (| nter the gain on l | Form 1041, line | 4. If lines 14a and 15, IV and the Capital Los | column (2), are net q | ains, go to Part V, and |

BAA For Paperwork Reduction Act Notice, see the instructions for Form 1041.

as necessary.

.

| - : | dule D (Form 1041) 2005 DAVID L & LYNN A SMITH IRREV | | | 9631 Page 2 |
|--------------|--|----------------------|--|--|
| | | <u> </u> | | |
| | Capital Loss Limitation | | | 1 |
| | Enter here and enter as a (loss) on Form 1041, line 4, the smaller of: | | | |
| | a The loss on line 15, column (3) or | | 10 | |
| | \$3,000 | | | <u> </u> |
| lf th Wol | e loss on line 15, column (3), is more than \$3,000, or if Form 1041, page 1, line 2 ksheet in the instructions to determine your capital loss carryover. | | · | |
| R | Tax Computation Using Maximum Capital Gains Rates ((2) are gains, or an amount is entered in Part I or Part II and there is ar is more than zero.) | Complete entry on | this part only if both lines Form 1041, line 2b(2), and | 14a and 15 in column I Form 1041, line 22 |
| | Note: If line 14b, column (2) or line 14c, column (2) is more than zero, complete Otherwise, go to line 17. | the work | sheet in the instructions an | id skip Part V. |
| | | | | |
| 17 | Enter taxable income from Form 1041, line 22 | 17 | 229,460. | |
| | | | | |
| 18 | Enter the smaller of line 14a or 15 in column (2) but not less than zero | - | | |
| 19 | Enter the estate's or trust's qualified dividends | | | |
| | from Form 1041, line 2b(2) 19 115, 750 | - ∭ | | |
| | | | | |
| 20 | Add lines 18 and 19 20 115,750 | | | |
| 21 | | | | |
| | the amount from line 4g; otherwise, enter -0 ► 21 0 | - | | |
| | | | | |
| 22 | Subtract line 21 from line 20. If zero or less, enter -0 | 22 | 115,750. | |
| | | | | |
| 23 | Subtract line 22 from line 17. If zero or less, enter -0 | 23 | 113,710. | |
| | | | | |
| 24 | Enter the smaller of the amount on line 17 or \$2,000 | 24 | 2,000. | |
| 25 | Is the amount on line 23 equal to or more than the amount on line 24? | | | |
| | X Yes. Skip lines 25 through 27; go to line 28 and check the 'No' box. | | | |
| | No. Enter the amount from line 23 | 25 | | |
| | | | | |
| 26 | Subtract line 25 from line 24 | 26 | | |
| | | | | |
| 27 | Multiply line 26 by 5% (.05) | | | j |
| 28 | Are the amounts on lines 22 and 26 the same? | | | |
| 20 | Yes. Skip lines 28 through 31; go to line 32. | | | |
| | X No. Enter the smaller of line 17 or line 22 | 28 | 115,750. | |
| | | | | · · |
| 29 | Enter the amount from line 26 (If line 26 is blank, enter -0-) | 29 | 0. | |
| | | | | |
| 30 | Subtract line 29 from line 28 | 30 | 115,750. | |
| | | | | |
| 31 | Multiply line 30 by 15% (.15) | • • • • • • • • • | | 17,363. |
| | | | | |
| 32 | Figure the tax on the amount on line 23. Use the 2005 Tax Rate Schedule in the | instructio | ons | 38,905. |
| | | | | |
| 33 | Add lines 27, 31, and 32 | ••••• | | 56,268. |
| | | | | |
| 34 | Figure the tax on the amount on line 17. Use the 2005 Tax Rate Schedule in the | instructio | ns | 79,418. |
| 35 | Tax on all taxable income. Enter the smaller of line 33 or line 34 here and | | | |
| | on line 1a of Schedule G, Form 1041 | <u></u> | | 56,268. |
| | | | Sched | iule D (Form 1041) 2005 |

FIFA1512L 07/12/05

Case 1:10-cv-00457-GLS-DRH Document 65-1 Filed 06/08/10 Page 19 of 71

SCHEDULE D

Department of the Treasury Internal Revenue Service

Capital Gains and Losses

OMB No. 1545-0092

ALTERNATIVE MINIMUM TAX Attach to Form 1041, Form 5227, or Form 990-T. See the separate

instructions for Form 1041 (also for Form 5227 or Form 990-T, if applicable).

2005

Name of estate or trust DAVID L & LYNN A SMITH IRREV TRUST U/A 8/4/04 Employer identification number

Note: Form 5227 filers need to complete only Parts I and II.

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

| 1 (a) Description of property (Example: 100 shares 7% preferred of 'Z' Co) | (b) Date acquired (mo, day, ут) | (c) Date sold (mo, day, yr) | (d) Sales price | (e) Cost or other basis (see instructions) | (f) Gain or (Loss) for the entire year (col (d) less col (e)) |
|---|---------------------------------------|-----------------------------------|--------------------|---|--|
| BRISTOL SQUIBB CALLS 3/25 | 3/23/05 | 11/15/04 | 22,498. | EXPIRED | 22,498. |
| CITIGROUP CALLS 3/25 | 3/23/05 | 11/15/04 | 34,998. | EXPIRED | 34,998. |
| BRISTOL SQUIBB CALLS 10/25 | 10/25/05 | 8/25/05 | 11,248. | EXPIRED | 11,248. |
| CITIGROUP CALLS 10/45 | 10/25/05 | 8/25/05 | 8,748. | EXPIRED | 8,748. |
| 2 Short-term capital gain or (loss) from I 3 Net short-term gain or (loss) from part | | | | | |
| 4 Short-term capital loss carryover. Ente Carryover Worksheet | r the amount, if | | • | ⁵⁵ 4 | · |
| 5 Net short-term gain or (loss). Combine on line 13, column (3) below | lines 1 through | 4 in column (f). | Enter here and | ► 5 | 77,492. |

Partill Long-Term Capital Gains and Losses – Assets Held More Than One Year

| 6 | (a) Description of property (Example: 100 shares 7% preferred of '2' Co) | (b) Date acquired (mo, day, yr) | (c) Date sold (mo, day, yr) | (d) Sales price | (e) Cost or other basis (see instruction | ns) | (f) Gain or (Loss) for the entire year (col (d) less col (e)) |
|-----------|---|---|-----------------------------------|--|---|------------------|--|
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | - | |
| 7 | Long-term capital gain or (loss) from I Net long-term gain or (loss) from parts | - | • • • | | | | |
| 9 | Capital gain distributions | | • | | | | <u>_</u> |
| 10 | Gain from Form 4797, Part L | | | | | 10 | |
| .11 | Long-term capital loss carryover. Ente Carryover Worksheet | er the amount, if | any, from line 1 | 4, of the 2004 Capital L | .oss | 11 | |
| 12 | Net long-term gain or (loss). Combine column (3) below | | | | | 12 | |
| Par —— | Summary of Parts I and Caution: Read the instruction | | ing this part. | (1) Beneficiaries' (see instructions) | (2) Estate's or trus | st's | (3) Totai |
| 13 | Net short-term gain or (loss) | | 13 | | 77,4 | 92. | 77,492. |
| 14 | Net long-term gain or (loss): | | | | | | |
| â | a Total for year | •••••• | <u>14a</u> | | | | |
| ł | b Unrecaptured section 1250 gain (see I in the instructions) | ine 18 of the wor | ksheet 14b | | | | |
| c | c 28% rate gain or (loss) | | <u>14c</u> | | | | |
| | Total net gain or (loss). Combine lines | | | | 77,4 | | |
| do n | e: If line 15, column (3), is a net gain, e not complete Part IV. If line 15, column lecessary. | nter the gain on l (3), is a net loss, | Form 1041, line complete Part | 4. If lines 14a and 15, IV and the <i>Capital Los</i> . | column (2), are ne s Carryover Works | t gain cheet, | is, go to Part V, and |

Case 1:10-cv-00457-GLS-DRH Document 65-1 Filed 06/08/10 Page 20 of 71

| Scho | edule D (| Form 1041) 2005 | DAVID L & LY | NN A SMIT | H IRREV | | | 9631 | Page 2 |
|-----------------|--------------------------------------|---|--|-------------------------------------|--|---------------------|--|-------------------------|-----------|
| Rai | illy | Capital Loss Limit | ation | | ALTERN | ATIVE | MINIMUM TAX | | |
| i I If th | a The los 5 \$3,000. e loss on | ere and enter as a (loss) s on line 15, column (3) n line 15, column (3), is n n the instructions to deter | or | if Form 1041, pi | f: | | · | 16 ital Loss Carryov | /er |
| | tV Note: // | | Jsing Maximum ount is entered in Par | Capital Gair t I or Part II and | d there is an e | entry on F | orm 1041, line 20(2 | ;), and Form 104 | i, ine 22 |
| 18 | Enter th but not | axable income from Form ne smaller of line 14a or less than zero ne estate's or trust's qual | 15 in column (2) | 18 | | 17 | | | |
| 20 | from Fo Add line | es 18 and 19 state or trust is filing For punt from line 4g; otherw | n 4952, enter | 19 20 21 | <u>115,750.</u> <u>115,750.</u> 0. | | | | |
| | | t line 21 from line 20. If t | | | | 22 23 | 115,750. | | |
| | Is the a | ne smaller of the amount mount on line 23 equal t 5. Skip lines 25 through 2 Enter the amount from l | o or more than the a 7; go to line 28 and c | mount on line 2 :heck the 'No' b | 4? ox. | 24 | | | |
| 26 | Subtrac | t line 25 from line 24 | | | ••••• | 26 | | | |
| 27 28 | Are the Yes | line 25 by 5% (.05) amounts on lines 22 and S Skip lines 28 through 3 Enter the smaller of line | l 26 the same? 1; go to line 32. | | | 28 | | 27 | |
| 29 | Enter th | ne amount from line 26 (I | f line 26 is blank, enl | er -0-) | | 29 | | | |
| 30 | Subtrac | t line 29 from line 28 | | ••••••••••• | | 30 | | | |
| 31 | Multiply | line 30 by 15% (.15) | | | | | | 31 | |
| 32 | Figure t | he tax on the amount on | line 23. Use the 200 | 5 Tax Rate Sch | edule in the ir | nstructions | . | 32 | |
| 33 | Add line | es 27, 31, and 32 | | | • • • • • • • • • • • • • • | • • • • • • • • • • | •••••••••••••••••••••••••••••••••••••• | 33 | - <u></u> |
| 34 35 | • | he tax on the amount on all taxable income. Enter | | | | structions | | 34 | |
| | on line | la of Schedule G, Form | 1041 | | · · · · · · · · · · · · · · · · · · · | <u></u> | | 35 Schedule D (Ecr | |

Schedule D (Form 1041) 2005

| Sch | edule E (Form 1040) 2005 | | | Attachmen | | | | | | Page 2 |
|------------------|--|---|---|---|--------------------------|-------------------|---------------------------------------|------------------|------------------------------|--------------------------------|
| Name | (s) shown on return. Do not enter name and social security nur | mber if shown on Page 1. | | | You | r social i | security number | br | | |
| DAV | ID L & LYNN A SMITH IRREV TRU | ST U/A 8/4/04 | | | | | 9631 | | | |
| Cau | tion: The IRS compares amounts reported on yo | our tax return with amou | nts shown | on Schedu | ile(s) K | 1. | | | ······· | |
| Par | Income or Loss From Partners | hips and S Corpor | ations | | | | | | | |
| | h I you report a loss from an at-risk activity for the form 6198. See instructions. | | | | | | | on line 2 | 8 and | |
| 27 | Are you reporting any loss not allowed in a prin loss from a passive activity (if that loss was no If you answered 'Yes,' see instructions before | t reported on Form 858 | 2), or unre | limitations, imbursed p | a prior artnersi | year u nip exp | nallowed enses? | . Y ei | s [] | ۲No |
| 28 | (a) Name | | (b) for pa | Enter P artnership; i for S | (c) Ch fore partne | ign | (d) Emj identific num | cation | any a | heck if amount t at risk |
| · | | TD | cor | poration P | | 1 | 20-13 | | | |
| | PINE STREET CAPITAL PARTNERS, FEE INCOME | LP | _ | P | ┝──┾╸ | ┥─┤ | 20-13 | | | |
| | | | | * | | | | | | |
| | <u> </u> | | | · - | | | | | | |
| | Passive Income and Loss | | | ١ | lonpass | ive Ind | ome and L | 055 | | |
| | (f) Passive loss allowed (attach Form 8582 if required) | (g) Passive income from Schedule K-1 | | assive loss hedule K-1 | |) Sectionne (| ion 179 deduction m 4562 | | onpass ome fro edule l | in . |
| A | | | | | | | | | | |
| В | | | | | | | | | 1, | 557. |
| C | | | | | | | | | | |
| D | | | ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~ | | | | | | | |
| 29 8 | a Totals | | | | | | | | 1 | <u>557.</u> |
| ł | | | | | | | | | | |
| 30 | Add columns (g) and (j) of line 29a | | | | | | <u>30</u> 31 | | | 557. |
| 31 32 | Add columns (f), (h), and (i) of line 29b Total partnership and S corporation income or | r (loss). Combine lines 3 | 30 and 31. | Enter the r | esult he | re and | | | | |
| Par | include in the total on line 4) below | | • • • • • • • • • • • • | · · · · · · · · · · · · · · · · · · · | | | 32 | | | .557. |
| 33 | | (a) Name | | | | _ | | (b) Em | ployer | ID no. |
| | | | | | | | | | | |
| В | Bracha Incom | | · · · · · | | | Ne | npassive In | <u> </u> | 11 | |
| | Passive Income | | | | | | | | her inc | |
| | (c) Passive deduction or loss allo (attach Form 8582 if required) |)) | | ive income hedule K-1 | | | ion or loss edule K-1 | from S | | |
| _A | ··· | | | | | - | | | | |
| B | Totals | | | | | | | | | |
| | • Totals | | | | | | | | | |
| | Add columns (d) and (f) of line 34a | | | | | _ | 35 | | | |
| 35 36 | Add columns (c) and (e) of line 34b | | | | | | | | | |
| 37 | Total estate and trust income or (loss). Combin result here and include in the total on line 41 b | ne lines 35 and 36. Ente | er the | | | | | | | |
| | IV Income or Loss From Real Est | | | | | | | al Hold | er | |
| 38 | (a) Name | (b) Employer identification number | (c) Exce from Sc | ss inclusion hedules Q, e instructions) | (d) | Taxabl net los | e income s) from Q, line 1b | | come f | rom line 3b |
| | | | | | | | | | ~~ ~~ ~~ | · · · |
| 39 | | esult here and include in | n the total | on line 41 l | pelow | | 39 | | | |
| <u>rar</u> 40 | Net farm rental income or (loss) from Form 483 | 85 Also comolete line / | 12 helow | | | | 40 | | | |
| 40 41 | Total income or (loss). Combine lines 26, 32, 3 Form 1040, line 17 | 37, 39, and 40. Enter the | e result he | re and on | | | | | 1 | 557. |
| 42 | Reconciliation of farming and fishing income. and fishing income reported on Form 4835, line box 14, code B; Schedule K-1 (Form 1120S), b (Form 1041), line 14, code F (see instructions) | Enter your gross farmin e 7; Schedule K-1 (Form box 17, code N; and Sch | ng n 1065), nedule K-1 | | | | | | <u> </u> | |
| 43 | Reconciliation for real estate professionals. If professional (see instructions), enter the net in anywhere on Form 1040 from all rental real est materially participated under the passive activit | you were a real estate come or (loss) you repo tate activities in which y | orted ou | 43 | | | | | | |

Case 1:10-cv-00457-GLS-DRH Document 65-1 Filed 06/08/10 Page 22 of 71

| 4050 | Investment Interest Expense | Deduct | tion | 0 | MB No. 1545-0191 |
|--|---|--------------|---|---------------|----------------------------|
| Form 4952 | | | 2005 | | |
| Department of the Treasury Internal Revenue Service (99) | Attach to your tax return | . | | At Se | tachment equence No. 51 |
| Name(s) shown on raturn DA | VID L & LYNN A SMITH IRREV | | 1 | ientifying nu | |
| TR | UST U/A 8/4/04 | | | <u> </u> | 631 |
| Part I Total Inves | stment Interest Expense | | | · · · · · · | · · · · |
| 1 Investment interest e | xpense paid or accrued in 2005 (see instructions) | ••••• | · · · · · · · · · · · · · · · · · · · | 1 | 24,307. |
| 2 Disallowed investmen | t interest expense from 2004 Form 4952, line 7 | | • | 2 | |
| 3 Total investment inte | rest expense. Add lines 1 and 2 | | | 3 | 24,307. |
| Part II Net Invest | ment Income | | | | |
| 4a Gross income from protection of protectio | roperty held for investment (excluding any net gain from perty held for investment). | | 193,338. | | |
| b Qualified dividends in | cluded on line 4a | 4Ь | 115,750. | | |
| c Subtract line 4b from | line 4a | | •••••••••••••••• | 4c | 77,588. |
| d Net gain from the dis | position of property held for investment | 4d | 77,492. | | |
| | ine 4d or your net capital gain from the disposition of stment (see instructions) | 4e | | | |
| f Subtract line 4e from | line 4d | ••••• | | <u>41</u> | 77,492. |
| g Enter the amount fror | n lines 4b and 4e that you elect to include in investment in | come (see in | nstructions) | 4g | |
| h Investment income. A | dd lines 4c, 4f, and 4g | •••• | | 4h | 155,080. |
| 5 Investment expenses | (see instructions). | | • • • • • • • • • • • • • • • • • • | 5 | 17,820. |
| 6 Net investment incom | e. Subtract line 5 from line 4h. If zero or less, enter -0 | | · · · <u>· · · · · · · · · · · · · · · · </u> | 6 | 137,260. |
| Part III Investmen | t Interest Expense Deduction | | | | |
| | t interest expense to be carried forward to 2006. Subtract I | | | 7 | 0. |
| 8 investment interest e | pense deduction. Enter the smaller of line 3 or 6. See ins | tructions | | 8 | 24,307. |
| | ction Act Notice, see separate instructions. | | | - <u> </u> | Form 4952 (2005) |

.

.

| 2005 | FEDERAL STATEMENTS DAVID L & LYNN A SMITH IRREV | PAGE 1 |
|--|--|--|
| CLIENT SMI038 | | 9631 |
| 4/26/10 | | 01:53PM |
| STATEMENT FORM 1041, L INTEREST INC BEAR, STEAR PINE STREET PINE STREET | INE 1 | \$ 29,097. 16,028. <u>28,350.</u> <u>\$ 73,475.</u> |
| | | \$ 115,750. <u>4,113.</u> <u>\$ 119,863.</u> |
| STATEMENT FORM 1041, L QUALIFIED D BEAR, STEAR | 3 INE 2B IVIDENDS RNS SECURITIES CORP | \$ 115,750. \$ 115,750. |
| STATEMENT FORM 1041, L TAXES STATE AND L | | <u>\$ 841.</u> <u>\$ 841.</u> |
| | | \$ 272,728. |
| | TOTAL | -300. |
| | IOIAL | |
| 2% LIMI | TATION | 5,449. |
| DEDUCTIONS TOTAL DEDUC | OCTIONS NOT ALLOCABLE TO TAX-EXEMPT INCOME: RELATED TO PORTFOLIO INC. FROM K-1 TIONS SUBJECT TO LIMITATION HITATION | 23,269. 23,269. -5,449. \$ 17,820. |
| | | |

Case 1:10-cv-00457-GLS-DRH Document 65-1 Filed 06/08/10 Page 24 of 71

| | | | New York State Departm | ent of Taxation a | and Finance | _ | | | i | |
|--|---------------------------------------|---------|--|-----------------------------|----------------------|---|---|--|------------------------------------|--|
| Type of er | ntity: | | Fiduciary Income Tax Return | | | | | 2005 | IT-205 | |
| Decedent's es | state | ۶. | New York State • New York City • Yonkers the full year January 1, 2005, through December 31, 2005, or fiscal tax year beginning | | | | | and ending | | |
| X Simple trust | г | | | | | | | created | <u>iy</u> | |
| Complex trus | | P | DAVID L & LYNN A S TRUST U/A $8/4/04$ | AVID 6 & GINN A SMITH IRREV | | | | | | |
| Qualified disa | bility trust | I | THOMAS URBELIS | | | | | 8-04-04 v Identification number of estate and trust | | |
| ESBT (S port | ion only) | n t | TRUSTEE | | | | V identitica | | | |
| Granter type | trust | 0 | | | | | T Deceder | 9631 | y number (see instrs) | |
| Bankruptcy estate | e— Ch7 | r | SARATOGA SPRINGS, | NY 1286 | 6 | | V Decouol | | | |
| Bankruptcy estat | e — Chili | t y | | | | | Marth as M | 'in the analiantic | . h | |
| Pooled incom | e fund | P | | | | | | in the applicable | | |
| | ŀ | | | | | | Initial retur | | Final return | |
| Amended return (attach explanation) | ▶ ! | Incon | ne distribution deduction (see 5, Form IT-205-1) | | Number of heneficial | of ries | condit | ying special ions for filing yo tax return (see it | ur vete) • | |
| | | | 51) | | | | | · · · · · · · · · · · · · · · · · · · | 272,728. | |
| | | | s income from NYAGI worksho | | | | | | 272,037. | |
| | • • | - | | | | | | | | |
| | | | 05-A, Schedule 1, line 10, colu | | | | | | 229,460. | |
| | | | of fiduciary (from page 2, line | | | | | | 227/2001 | |
| • | | | relating to amounts allocated | | | | | | 229,460. | |
| | | | or subtract line 2) iduciary adjustment (from pg 2, Sch C | | | | | | 450. | |
| | | | e of fiduciary (line 3 and add | | | | | | 229,910. | |
| • | | | int (full-year resident estate a | | | | | | 16,668. | |
| | | | from Form IT-230, Part 2, line | | | | | | | |
| c | | | 1011 FUITI 11-230, Fart 2, Illie | | | uust onnyj. | • • • • • • • • • • • • • • • • • • • | 8. | 16,668. | |
| | | | e tax (from Form IT-205-A, S | chedule 1. lir | ne 13) | • | • | | 10,000. | |
| | | | n IT-230, Part 2, mark an Xin | | | | | 9. | <u> </u> | |
| | | | dits (attach schedule) | | | | | | | |
| | | | e 8 or line 9 | | | | | | 16,668. | |
| 12 State se | parate tax o | n lu | mp-sum distributions and othe | er addbacks. | | | | 12 | | |
| 13 State m | inimum incor | me t | ax | | | | | 13. | | |
| 14 Total No | w York State | e tax | x (add lines 11, 12, and 13; se | e instruction | s) | | | 14. | 16,668. | |
| 15a New York C | ity resident ta | ax o | n line 5 amount <i>(see instructi</i> | ons) | | 15a. | | | | |
| • | | | dent tax (see instructions) | | | | | Make check order paya | c or money | |
| | | | Form IT-230, Part 2, line 2 (se | | | | | State Incon | <i>ne Tax:</i> write | |
| | | | 6 | | | 17. | · · · · · | your emplo | yer | |
| | | | distribution credit | | | 18. | • | | n number and <i>iary Income</i> | |
| | - | | (if less than zero, leave blank | | | 19. | · · · · · · · · · · · · · · · · · · · | Tax on it; n | nail your | |
| 20 New York C | ity separate t | tax o | on lump-sum distributions (see | e instructions | 5) | 20. | | appropriate | return to the | |
| | | | | | | | | | instructions. | |
| 22 New York C | ity – UBT cre | edit | (from Form IT-219) | | | 22. | | | | |
| 23 Subtract line | e 22 from line | 21 | (if less than zero, leave blank | 0 | | | | 23. | | |
| 24 New York C | ity minimum | inco | me tax (see instructions) | | <u></u> | | | 24. | | |
| 25 Yonkers res | ident income | tax | surcharge from Yonkers work | ksheet, line t | (see instru | ctions) | | 25. | | |
| 26 Yonkers par | t-year reside | nt ta | ax (from Form IT-205-A-I, Wol | rksheet C, lir | ne 14) | ••••• | | 26. | | |
| 27 Yonkers nor | resident fidu | ciar | y earnings tax (from Form Y-2 | 206) | <u></u> . | <u></u> | <u></u> | 27. | | |
| 28 Sales or use | tax (see ins | truc | tions) | | ••••• | | | 28. | 0. | |
| 29 Total New York | State, New York | c City | , Yonkers taxes, and sales or use tax (| (add lines 14 an | d 23 through 20 | ; see instructi | ons) | 29. | 16,668. | |
| 30 Estimated ta | ıx paid <i>(inclu</i> | ding | payments made with Form i | T•370•PF) | | | | 30. | 341. | |
| 31 Estimated ta | x payments | allo | cated to beneficiaries (from Fi | orm IT-205-T | . | | | 31. | | |
| | | | <u></u> | | - | | | 32. | 341. | |
| | credits <i>Ide</i> | | | | | | · · · · · · · · · · · · · · · · · · · | 33. | | |
| | | _ | • | | | | | 34. | | |
| | | | ····· | | | | | 35. | | |
| | | _ | <u></u> | | | | | 36. | | |
| | | | 6 | | | | | 37. | 341. | |
| | _ | - | Г Г | 1 | | | | | NYFA0103L 12/28/05 | |
| and 42, enter th | e than the total o e overpayment . | , | ns 29 | 38. | | | | | | |
| 39 Amount of line 1 | 38 to /ou | | | 39. | | | | | | |
| 40 Amount of In 38 credited to 2005 | to be est tax | | | 40. | | | | | | |
| | | of line | es 29 and 42, enter amt you owe. | 41. | 16,32 | <u>7.</u>] | | | 17 1 68 0 111 88 | |
| | | | | 42. | · · · · · | | | | | |
| 2051051032 | | | riginal scannable return with | | artmont | — I | IIMI I HM IMI I | | IT I NUM ILL KI | |

File this original scannable return with the Tax Department.

| Form IT-205 (2005 |) DAVI | DL | & LYNN A SMITH K-1 (Form 1041) for eac | I RREV | iany | 9631 | | · · · · · · · · · · · · · · · · · · · | | Page 2 |
|----------------------|---------------------------|------------|---|---------------------------------------|------------------|----------------------------------|------------------|---------------------------------------|------------|---------------------------------------|
| Schedule A - | Details | offell | eral taxable income of a reported for federal tax | a fiducia: | ry of a resid | lent estate or ederal Form 10 | trust.)41. | | | |
| | Entor ito | 43 | | | | | | | 43. | 73,475. |
| | | 44 | Dividends. | | | | | | 44. | 119,863. |
| | | 45 | Business income (or loss) (al | | | | | | 45. | |
| | 1 | 46 | Capital gain (or loss) (a | | | | | | | 77,492. |
| | c | | | | | | | | | |
| | m | 47 | copy of federal Schedu | le E, Forr | n 1040) | | | | 47. | 1,557. |
| | e | 48 | Farm income (or loss) | | | al Schedule F, | Form 10 | 40) | 48. | |
| | | 49 | Ordinary gain (or loss) | | | | | | 49. | |
| | | 50 | Other income (state na | | | | | | 50. | 341. |
| | | 51 | Total income (add lines | | | | | | 51. | 272,728. |
| | _ | 52 | Interest | | | | | | 52 | 24,307. |
| | | 53 | Taxes | | | | | | 53. | 841. |
| | | 54 | Fiduciary fees. | | | | | | 54. | |
| | D | 55 | Charitable deduction. | | | | | | 55. | |
| | đ | 55 56 | Attorney, accountant, a | | | | | | 56. | |
| | . u c | | Other deductions (item | | | | | | 57. | 17,820. |
| | ţ | 57 | | | | | | | 58. | |
| | 0 | 58 | Income distribution deduction | • | - | | | | 59. | |
| | \$ | 59 | Estate tax deduction (a | | | | | | | 300. |
| | | 60 | Exemption (federal) | | | | | | 60. | |
| | | 61 | Total (add lines 52 thro | | | | | | 61. | 43,268. |
| | | 62 | | | | | | | 62. | 229,460. |
| <u> Schedule B –</u> | New Yo | rk fidu | uciary adjustment of a | resident (| or a nonres | ident estate o | or trust of | r a part-year i | resider | it trust |
| 63 Interest in | come on stat | e and lo | ocal bonds other than New York | (gross amo | unt not include | d in federal incom |)e) | | 63. | |
| d 64 Income | taxes ded | ucted | on federal fiduciary retur | n (see in | structions). | | | <u></u> , | 64. | 841. |
| | ee instruc | tions) | Identify: | | | | | | 65. | |
| 66 Total ad | ditions <i>(ac</i> | dd line | es 63, 64, and 65) | | | | | | 66. | 841. |
| s 67 Interest | income or | n Unite | ed States obligations incl | luded in fe | ederal incon | ne 67. | | 50. | | |
| | instructions | | entify: SEE STATEM | | | 68. | | 341. | | |
| • | | | lines 67 and 68) | | | | | | 69. | 391. |
| 70 New York | fiduciary adju | ustment | (difference between lines 66 a | nd 69 to be d | entered as total | of column 5 below | v) | | 70. | 450. |
| Schedule C | Shares | of Nev | w York fiduciary adjust | ment of a | resident o | r a nonreside | nt estate | or trust or a | part-ye | ear resident trust |
| | | _ | ets if necessary. | · · · · · · · · · · · · · · · · · · · | entifying | T | | al distributable | | |
| 1 Name and address | of each | | New York Yonkers | | nber of | | | e instructions) | | 5 Shares of New York |
| beneficiary. Check | nresident of | | State | each b | peneticiary | 3 An | nount | 4 Perc | ent | adjustment |
| (a) | | | | | | | | | | |
| b) | | | • | 1 | | | | | | |
| The total of S | | | imn 5, should be the san | ne as | Fiduciary | | | | | |
| Sched | ule B, line | 70 at | oove. (see instructions) | | Totals | | | 100 | 8 | · · · · · |
| A If inter vivos | trust, ent | er nan | ne and address of grante | or: | | • | | | | · · · · · · · · · · · · · · · · · · · |
| | | - | te or city residence during the | | | | | | ••••• | |
| | | | boxes that apply: 3 | | - | dent estate or tru: | | | • | resident estate or trust |
| | | | estate or trust 4 | | • | t estate or trust | | | - | resident trust |
| | S part-year n | | | NYC pa | art-year resider | it trust | 1 | BYonkers f | ull-year i | nonresident estate or trust |
| · · | | | dress of decedent. | | | | | | | |
| | | | te state of residency | <u> </u> | | | | | | |
| | | | trustees with their addre | | | • | | STATEMEI | | |
| G If a grantor I | rust, ente | r the H | dentification number (SS | IN OF EIN |) of the indiv | ridual reportin | g the inco | me/loss | •••••• | NYFA0112L 12/28/0 |
| b | unt to allow | | r pareon to discuss this estimate | with the Ter | Department | coo instructiones | | Vac V | loomale | te the following) No |
| | vant to allow o's name | anome | r person to discuss this return | wiui ute 120 | cocparimente (| Designee's phon | | | | |
| destance | PARER | | | | | | | | | tification |
| | r's signature | | <u></u> | | Y Preparer | s SSN or PTIN | 11 | | | flicer representing fiduciary |
| Paid | - | | | | | 5243 | 11 | | | |
| preparer's Firm's r | ame (or you | rs, if sel | ll-amployed) | | Employer | identification no. | Sign | 1 | | |
| | | | IS, CPA'S | | | 3205 | your |] | | |
| Address 572 SO | | | | Date | | | return here | Date | Da | ytime phone no. (optional) |
| SYRACUSE, | | | | 1 | | k X if ∙employed | | 1 | | |
| | | ~ ** | File this origina | · | | | · | 1 | | |

| 2005 | NEW YORK STATEMENTS | PAGE 1 |
|---|--|-------------------------------|
| CLIENT SMI038 | DAVID L & LYNN A SMITH IRREV TRUST U/A 8/4/04 | 469 9 631 |
| 4/26/10 | | 01:53PM |
| STATEMENT 1 FORM IT-205, SCHEDULE A, LINE OTHER INCOME | E 50 | |
| STATE TAX REFUND | TOTAL \$ | <u>341.</u> <u>341.</u> |
| STATEMENT 2 FORM IT-205, SCHEDULE A, LINE OTHER DEDUCTIONS | E 57 | |
| DEDUCTIONS DISALLOWED BY 25 DEDUCTIONS RELATED TO PORT | % OF AGI LIMITATION \$ FOLIO INC. FROM K-1 | -5,449. 23,269. 17,820. |
| STATEMENT 3 FORM IT-205, SCHEDULE B, LINE OTHER SUBTRACTIONS INCOME TAX REFUND (S-5) | Ξ 68 | <u>341.</u> <u>341.</u> |
| STATEMENT 4 FORM IT-205, QUESTION F LIST OF EXECUTORS AND TRUS THOMAS URBELIS TRUSTEE SARATOGA SPRINGS, NY 12866 | | |
| | | |

| Case 1:10-cv-00457-GLS-DRH | Document 65-1 | Filed 06/08/10 | Page 27 of 71 |
|----------------------------|---------------|----------------|---------------|
|----------------------------|---------------|----------------|---------------|

| · • | N 4 4 | f the Trezsury — Internal | | | • | | 2000 | | |
|---|---|-----------------------------|--|-----------------------|----------------------|-----------------------------------|---|--------------------|---------------------------------------|
| | 041 U.S. In | <u>come Tax Re</u> | come Tax Return for Estates and Trusts 200 | | | | | | OMB No. 1545-0092 |
| | of entity (see instr): | For calendar year | 2006 or fiscal yea | ar beginnin | 9 | , 2006 a | nd ending | | · · · · · · · · · · · · · · · · · · · |
| Deced | ient's estate | | | | | | C Employe | er identific | ation number |
| X Simple trust DAVID L & LYNN A SMITH IRREV | | | | | | | | 596 | 31 |
| | lex trust | TRUST U/A 8, | /4/04 | $\langle \rangle$ | INIT. | NV/ | D Date ent | ity created | d |
| Qualif | ied disability trust | THOMAS URBE | LIS | {(| | | 8/0 | 4/20 | 04 |
| ESBT | (S portion only) | TRUSTEE | | | | L | the second se | - | able and split-interest |
| Grant | or type trust | | | 2000 | - | | trusts, c | heck appl | icable boxes (see instr): |
| Bankru; | ptcy estate - Chapter 7 | SARATOGA SPI | RINGS, NI I | .2866 | | | Describ | ed in sect | tion 4947(a)(1) |
| Bankru | ptcy estate - Chapter 11 | | | | | | | | foundation |
| Pooled | l income fund | | | | | | | - | tion 4947(a)(2) |
| B Number | of Schs K-1 attached | F Check In | itial return | Final return | Amended re | turn | | in trust's | |
| (see inst | tructions) 🕨 | applicable C | hange in fiduciary | | | duciary's name | H · | | ny's address |
| G Poole | d mortgage account | | | 1 | Sold | Date: | | ATT HOUSE | y 3 8001035 |
| - | 1 Interest incom | ne | | | SEE .ST | | | 1 | 83,498. |
| | 2a Total ordinary di | vidends | | | SEE . ST | ATEMENT. 2. | F | 2a | 226,053. |
| · | b Qualified dividen | ds allocable to: (1) Ben | eficiaries | | (2) Estate/trus | t 137 | . 220 . | | TATEMENT 3 |
| | 3 Business income | or (loss). Attach Schedul | le C or C-EZ (Form 10 | 40) | | | n | 3 | •••••••••••••••••• |
| | 4 Capital gain o | or (loss). Attach Sch | edule D (Form 10 | 041) | | | | 4 | 26,824. |
| Income | | partnerships, other estate | | | | | | 5 | 4,021. |
| | 6 Farm income | or (loss). Attach Sc | hedule F (Form 1 | 040) | | | | 6 | |
| | · 7 Ordinary gain | or (loss). Attach Fo | rm 4797 | | | | [| 7 | |
| | | it type and amount | | | | | | 8 | · · · · · |
| | 9 Total income. | Combine lines 1, 2 | a, and 3 through | 8 | <u></u> | ···· | ···· ► | 9 | 340,396. |
| | 10 Interest. Chec | k if Form 4952 is at | tached ► X | | | | 1 | 0 | 35,704. |
| | | ••••••••••••••••• | | | | | | 1 | 36,327. |
| | 12 Fiduciary fees | | •••• | ••••••••• | ••••• | • • • • • • • • • • • • • • • • • | [] | 2 | |
| | | duction (from Sched | | | | | | 3 | |
| | | puntant, and return | | | | | | 4 | |
| Deduc- | 15a Other deduction | ons not subject to th | ne 2% floor (attac | h schedule |)SEE.SI | TATEMENT. 5. | | 5a | 208. |
| tions | b Allowable miscell | aneous itemized deductio | ns subject to the 2% | floor | SEE . ST | ATEMENT 6 | | 5b | 24,125. |
| | | hrough 15b | | | | | > 1 | | 96,364. |
| | 17 Adjusted total | income or (loss). S | ubtract line 16 fro | om line 9 | | | 032. | | |
| | | ution deduction) (fro | | | | | | R | |
| | 19 Estate tax dec | luction including cer | tain generation-s | kipping tax | es (attach com | outation) | · · · · · · · · · · · · · · · · · · · | | · · · · · · · · · · · · · · · · · · · |
| | 20 Exemption | | ••••••• | ···· | | | | | 300. |
| | 21 Add lines 18 ti | hrough 20 | | | | | > 2 | | 300. |
| | 22 Taxable incom | ne. Subtract line 21 | from line 17. If a | loss, see i | nstructions | | 2 | | 243,732. |
| | 23 Total tax (from | n Schedule G, line 7 |) | | | | 2 | | 61,341. |
| • | 24 Payments: a 2006 | i estimated tax payments | and amount applied f | from 2005 retu | m | ••••• | | 4a | 81,000. |
| | b Estimated tax | payments allocated | to beneficiaries (| (from Form | 1041-T) | | | 4Ы | |
| T | c Subtract line 2 | 4b from line 24a | | • • • • • • • • • • • | | | | 4c | 81,000. |
| Tax and | d Tax paid with I | Form 7004 (see inst | ructions) | | •••••••••••••• | ••••• | | 4d | |
| Payments | e Federal incom | e lax withheld. If an | y is from Form(s) |) 1099, che | ck ► 🗍 | | 2 | 4e | |
| | f Credit for fede | ral telephone excise | tax paid. Attach | Form 8913 | 3 | | 2 | | |
| | Other payment | ls: g 2439 | : 1 | Form 4136 | | : Total | ►24 | | ` |
| | 25 Total payment | s. Add lines 24c thro | pugh 24f. and 24i | | | | ► 2 | | 81,000. |
| | | penalty (see instruc | | | | | | | |
| 1 | 27 Tax due. If line | 25 is smaller than | the total of lines 2 | 23 and 26 | enter amount r | ••••• | | | 825. |
| | 28 Overpayment. | If line 25 is larger th | an the total of lin | les 23 and | 26. enter amo | Int overnaid | | | 10 024 |
| | 29 Amount of line 28 | to be: a Credited to 200 | 7 estimated tax 🕨 | | 18.834 . | h Befunded | > 20 | | 18,834. |
| | Under panalties of perjury, belief, it is true, correct, a | , I declare that I have exa | mined this return, Inch | ding accompa | inving schedules an | d statements, and to | the best of n | r_ I ny knowlei | dge and |
| ~ | Const, a is tibe, consci, a | na complete. Declaration | o preparer (other than | i taxpayer) is l | based on all informa | tion of which prepare | er has any kn | owledge. | |
| Sign | | | 1 | | - | | Г | May the P | S discuss this return |
| Here | Signature of fiduciary | or officer representing fid | uciary Date | | EIN of fiduciary if | a financial institution | | | reparer shown below |
| | | | | 1 | Date | | | (see instra | s)? X Yes No SSN of PTIN |
| | Preparer's signature | | | - | 1 | Check if self- | | • | |
| Paid Proparate | Firm's name PIA | KER & LYONS, | CPAIG | | | employed | | | 5245 |
| Preparer's Use Only | | SOUTH SALIN | | | | EIN | | 3205 | |
| | | | | | | Phone num | iber | (315) | 471-8109 |
| | LE COUR SIK | ACUSE, NY 13 | 202 | | | _ | | | |

BAA For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Form 1041 (2006)

Case 1:10-cv-00457-GLS-DRH Document 65-1 Filed 06/08/10 Page 28 of 71

| For | n 1641 (2006) DAVID L & LYNN A SMITH IRREV | 29631 | Page 2 |
|--------------------|--|---|---------------|
| S | hedule A Charitable Deduction. Do not complete for a simple trust or a pooled income fund. | | |
| 1 | | | · · · · · · |
| 2 | Tax-exempt income allocable to charitable contributions (see instructions) | | |
| 3 | Subtract line 2 from line 1 | | |
| | Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purp | | |
| 4 | Add lines 3 and 4 | | ** |
| 3 | | | |
| 6 | Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable purposes | | |
| | (see instructions) | | |
| designation of the | Charitable deduction. Subtract line 6 from line 5. Enter here and on page 1, line 13 | | |
| 50 | hedule B Income Distribution Deduction | | |
| 1 | Adjusted total income (see instructions) | | |
| 2 | Adjusted tax-exempt interest | | |
| 3 | Total net gain from Schedule D (Form 1041), line 15, column (1) (see instructions) | | |
| 4 | Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion) | | |
| 5 | Capital gains for the tax year included on Schedule A, line 1 (see instructions) | 5 | |
| 6 | Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss as a positive number | 6 | |
| 7 | Distributable net income (DNI). Combine lines | | |
| , | 1 through 6. If zero or less, enter -0 | | |
| | If a complex truck option computing improve for the text upor on determined | | |
| 8 | If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law | | |
| 9 | Income required to be distributed currently | 9 | |
| 10 | Other amounts paid, credited, or otherwise required to be distributed. | | |
| 11 | Total distributions. Add lines 9 and 10. If greater than line 8, see instructions. | | |
| 12 | Enter the amount of tax-exempt income included on line 11 | | |
| 13 | Tentative income distribution deduction. Subtract line 12 from line 11. | | |
| 14 | Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0 | | |
| | | | |
| 15 | Income distribution deduction. Enter the smaller of line 13 or line 14 here and on page 1, line 18 | 15 | |
| | tedule G Tax Computation (see instructions) | | |
| 1 | | <u>,975.</u> | |
| | bTax on lump-sum distributions. Attach Form 4972 1b | | |
| | | ,366. | |
| | d Total. Add lines 1a through 1c | ► <u>1d</u> | 61,341. |
| 2: | Foreign tax credit. Attach Form 1116 2a | | |
| | Other nonbusiness credits (attach schedule) | | |
| (| General business credit. Enter here and check which forms are attached: | | |
| | Form 3800 or Forms (specify) > 2c | | |
| (| Credit for prior year minimum tax. Attach Form 8801 | | |
| 3 | | ► 3 | 0. |
| 4 | Subtract line 3 from line 1d. If zero or less, enter -0 | | 61,341. |
| 5 | Recapture taxes. Check if from: Form 4255 Form 8611 | | |
| 6 | Household employment taxes. Attach Schedule H (Form 1040) | | |
| 7 | Total tax. Add lines 4 through 6. Enter here and on page 1, line 23 | | 61,341. |
| | Other Information | | Yes No |
| 1 | Did the estate or trust receive tax-exempt income? If 'Yes,' attach a computation of the allocation of ex | DADSAS | |
| • | Enter the amount of tax-exempt interest income and exempt-interest dividends | penses | ····· |
| | | | |
| 2 | Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) or reason of a contract assignment or similar arrangement? | of any individual by | |
| | | | |
| 3 | At any time during the calendar year 2005, did the estate or trust have an interest in or a signature or over a bank, securities, or other financial account in a foreign country? | ther authority | |
| | | | X |
| | See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If 'Yes,' enter the na | | |
| | foreign country | | |
| 4 | During the tax year, did the estate or trust receive a distribution from, or was it the granter of, or transfe | eror to a foreign | |
| | trust? If 'Yes,' the estate or trust may have to file Form 3520. See instructions | ••••••••••••••••••••••••••••••••••••••• | |
| 5 | Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If 'Yes,' see instructions for req | uired attachment | X |
| 6 | If this is an estate or a complex trust making the section 663(b) election, check here (see instructions). | · · · · · · · · · · · · · · · · · · · | |
| 7 | To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see instructions |) | |
| B | If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the estate, and check her | 8 | |
| 9 | Are any present or future trust beneficiaries skip persons? See instructions | | X |

•

| For | n 1041 (2006) DAVID L & LYNN A SMITH IRREV | 9631 | Page 3 |
|-------------------|---|----------|----------|
| Sc | Alternative Minimum Tax (see instructions) | • | |
| | t I – Estate's or Trust's Share of Alternative Minimum Taxable Income | | |
| 1 | | 1 | 244,032. |
| 2 | • • • • • • • • • • | | |
| 3 | Taxes | 3 | 36,327. |
| 4 | Miscellaneous itemized deductions (from page 1, line 15b) | 4 | 24,125. |
| 5 | Refund of taxes. | |) |
| 6 | Depletion (difference between regular tax and AMT) | 6 | |
| 7 | Net operating loss deduction. Enter as a positive amount | | _ |
| 8 | Interest from specified private activity bonds exempt from the regular tax | | |
| 9 | Qualified small business stock (see the instructions) | | ~~~~ |
| 10 | Exercise of incentive stock options (excess of AMT income over regular tax income) | 10 | |
| 11 | Other estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A) | | |
| 12 | Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6) | | |
| 13 | Disposition of property (difference between AMT and regular tax gain or loss) | | |
| 14 | Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) | 14 | |
| 15 | Passive activities (difference between AMT and regular tax income or loss) | 15 | |
| 16 | Loss limitations (difference between AMT and regular tax income or loss) | 16 | |
| 17 | Circulation costs (difference between regular tax and AMT) | | |
| 18 | Long-term contracts (difference between AMT and regular tax income) | 18 | |
| 19 | Mining costs (difference between regular tax and AMT) | 19 | |
| 20 | Research and experimental costs (difference between regular tax and AMT) | 20 | |
| 21 | Income from certain installment sales before January 1, 1987 | 21 (|) |
| 22 | Intangible drilling costs preference | 22 | |
| 23 | Other adjustments, including income-based related adjustments | 23 | |
| 24 | Alternative tax net operating loss deduction (See the instructions for the limitation that applies.) | 24 (|) |
| 25 | Adjusted alternative minimum taxable income. Combine lines 1 through 24 | 25 | 304,484. |
| | Note: Complete Part II below before going to line 26. | | |
| 26 | Income distribution deduction from Part II, line 44 | | |
| 27 | Estate tax deduction (from page 1, line 19) 27 | | |
| 28 | Add lines 26 and 27. | 28 | |
| 29 | Estate's or trust's share of alternative minimum taxable income. Subtract line 28 from line 25 | 29 | 304,484. |
| | • \$22,500 or less, stop here and enter -0- on Schedule G, line 1c. The estate or trust is not liable | | |
| | for the alternative minimum tax. | | |
| | Over \$22,500, but less than \$165,000, go to line 45. \$155,000 as more as long the amount from line 20 as line 51 and as to line 50. | | |
| Dor | \$165,000 or more, enter the amount from line 29 on line 51 and go to line 52. II – Income Distribution Deduction on a Minimum Tax Basis | <u> </u> | |
| <u>- ar</u> 30 | Adjusted alternative minimum taxable income (see instructions) | | |
| 31 | Adjusted aternative minimum taxable income (see instructions) | | |
| 32 | Total net gain from Schedule D (Form 1041), line 15, column (1). If a loss, enter -0 | | |
| | Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable | 32 | |
| 33 | purposes (from Schedule A, line 4) | 33 | |
| 34 | Capital gains paid or permanently set aside for charitable purposes from gross income | | |
| 54 | (see instructions) | 34 | |
| 35 | Capital gains computed on a minimum tax basis included on line 25 | 35 (|) |
| 36 | Capital losses computed on a minimum tax basis included on line 25. Enter as a positive amount | 36 | |
| 37 | Distributable net allernative minimum taxable income (DNAMTI). Combine lines 30 through 36. If zero or less, enter -0- | 37 | |
| 38 | Income required to be distributed currently (from Schedule B, line 9) | 38 | |
| 39 | Other amounts paid, credited, or otherwise required to be distributed (from Schedule B, line 10) | 39 | |
| 40 | Total distributions. Add lines 38 and 39. | 40 | |
| 41 | Tax-exempt income included on line 40 (other than amounts included on line 8) | 41 | |
| 42 | Tentative income distribution deduction on a minimum tax basis. Subtract line 41 from line 40 | 42 | |
| 43 | Tentative income distribution deduction on a minimum tax basis. Subtract line 31 from line 37. If zero or less, enter -0- | 43 | |
| 44 | Income distribution deduction on a minimum tax basis. Enter the smaller of line 42 or line 43. Enter here and on line 26 | 44 | |

•

•

Case 1:10-cv-00457-GLS-DRH Document 65-1 Filed 06/08/10 Page 30 of 71

| | 1041 (2006) DAVID L & LYNN A SMITH IRREV | | | 59631 | Page |
|------------|---|--------------------------|---|--------------|-------------------|
| art | III – Alternative Minimum Tax | | · · · | 45 | \$22,500. |
| | Exemption amount | | • | 45 | \$22,500. |
| | Enter the amount from line 29 | . 46 | \$75,000. | | |
| 47 | Phase-out of exemption amount | . 47 | | | |
| 48 | Subtract line 47 from line 46. If zero or less, enter -0 | . 48 | 0. | 000000000000 | |
| 19 | Multiply line 48 by 25% (.25) | | | | |
| 50 | Subtract line 49 from line 45. If zero or less, enter -0 | | | | 0. |
| 51 | Subtract line 50 from line 46 | | | 51 | 304,484. |
| 52 | Go to Part IV of Schedule I to figure line 52 if the estate or trust has qualified lines 14a and 15 of column (2) of Schedule D (Form 1041) (as refigured for the Otherwise, if line 51 is - | d dividend he AMT, if | s or has a gain on f necessary). | | |
| | • \$175,000 or less, multiply line 51 by 26% (.26). | | | | <i>c</i> 1 |
| | • Over \$175,000, multiply line 51 by 28% (.28) and subtract \$3,500 from th | | | | 61,341. |
| | Alternative minimum foreign tax credit (see instructions) | | | | |
| | Tentative minimum tax. Subtract line 53 from line 52 | | | | 61,341. |
| i5 | Enter the tax from Schedule G, line 1a (minus any foreign tax credit from Sch | hedule G, | line 2a) | | 51,975. |
| 6 | Alternative minimum tax. Subtract line 55 from line 54. If zero or less, enter | -0 Enter | here | | |
| | and on Schedule G, line 1c. | <u></u> | | 56 | 9,366. |
| art | IV – Line 52 Computation Using Maximum Capital Gains R | ates | | · · · · | |
| | Caution: If you did not complete Part V of Schedule D (Form 1041), the Sche the Qualified Dividends Tax Worksheet, see the instructions before completin | | | | · • • • • • • • • |
| 7 | Enter the amount from line 51 | | • | 57 | 304,484. |
| | Enter the amount from Schedule D (Form 1041), line 22, line 13 of the Schedule D Tax Worksheet, or line 4 of the Qualified Dividends Tax | | 100 051 | | |
| | Worksheet, whichever applies (as refigured for the AMT, if necessary) | . 58 | 162,051. | | |
| | Enter the amount from Schedule D (Form 1041), line 14b, column (2) (as refigured for the AMT, if necessary). If you did not complete Schedule D for the regular tax or the AMT, enter -0 | . 59 | 0. | | |
| | If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 58. Otherwise, add lines 58 and 59 and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary) | . 60 | 162,051. | | |
| | Enter the smaller of line 57 or line 60 | | ••••• | 61 | 162,051. |
| 2 | Subtract line 61 from line 57 | | | 62 | 142,433. |
| 3 | If line 62 is \$175,000 or less, multiply line 62 by 26% (.26). Otherwise, multipl and subtract \$3,500 from the result | ly line 62 l | by 28% (.28) ► | 63 | 37,033. |
| | Maximum amount subject to the 5% rate | 64 | \$2,050. | | |
| 5 | Enter the amount from line 23 of Schedule D (Form 1041), line 14 of the Schedule D Tax Worksheet, or line 5 of the Qualified Dividends Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete Schedule D or either worksheet for the regular tax, enter -0 | 65 | 81,681. | | |
| | Subtract line 65 from line 64. If zero or less, enter -0 | 66 | 0. | | |
| | Enter the smaller of line 57 or line 58 | | 162,051. | | |
| | Enter the smaller of line 66 or line 67 | | | | |
| | Multiply line 68 by 5% (.05) | | ► | 69 | |
| | Subtract line 68 from line 67. | | 162,051. | | |
| | Multiply line 70 by 15% (.15) | | | 71 | 21 200 |
| | If line 59 is zero or blank, skip lines 72 and 73 and go to line 74. Otherwise, go | | | 71 | 24,308. |
| | Subtract line 67 from line 61 | 1 1 | 6 | | |
| | Subtract line 67 from line 61 | | | 73 | |
| | Add lines 63, 69, 71, and 73 | | | | £1 341 |
| | GUU MURS 03. 03. 71. 800 73 | | | 74 | 61,341. |
| | | | | | · · · |
| 4 / 5 1 | If line 57 is \$175,000 or less, multiply line 57 by 26% (.26). Otherwise, multiply and subtract \$3,500 from the result | ly line 57 t | oy 28% (.28) | 75 | 81,756. |

Form 1041 (2006)

Case 1:10-cv-00457-GLS-DRH Document 65-1 Filed 06/08/10 Page 31 of 71

| Capital | Gains | and | Losses |
|---------|-------|-----|--------|
|---------|-------|-----|--------|

OMB No. 1545-0092

| • | SCHEDULE | D |
|---|-------------|---|
| | (Form 1041) | |

٠

Department of the Treasury Internal Revenue Service

instructions for Form 1041 (also for Form 5227 or Form 990-T, if applicable).

► Attach to Form 1041, Form 5227, or Form 990-T. See the separate

2006

| Name of estate or trust | DAVID | L | & | LYNN | A | SMITH | IRREV |
|-------------------------|-------|---|---|------|---|-------|-------|
| TRUST U/A 8 | /4/04 | | | | | | |

Employer identification number

Note: Form 5227 filers need to complete only Parts I and II.

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

| 1 | (a) Description of property (Example: 100 shares 7% preferred of 'Z' Co) | (b) Date acquired (mo, day, yr) | (c) Date sold (mo, day, yr) | (d) Sales price | (e) Cost or other basis (see instructions | 5) | (i) Gain cr (Loss) for the entire year (col (d) less col (e)) |
|-----|---|---------------------------------------|-----------------------------------|-----------------------|--|----|--|
| 100 | CALLS - BRISTOL MYERS S | QUIBB | | | | | |
| | | 4/21/06 | 4/05/06 | 1,993. | | 0. | 1,993. |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | <u> </u> | | | | | | |
| | Short-term capital gain or (loss) from I | | | | | 2 | |
| 3 | Net short-term gain or (loss) from part | nerships, S corp | orations, and ot | her estates or trusts | · · · · · · · · · · · · · · · · · · · | 3 | |
| 4 | Short-term capital loss carryover. Enter Carryover Worksheet | ss | 4 | | | | |
| 5 | Net short-term gain or (loss). Combine on line 13, column (3) below | > | 5 | 1,993. | | | |

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

| 6 | (a) | (b) | (c) | (d) | (e) | | |
|-------|--|---------------------------------|----------------------------|--|-------------------------|----------|---------------------------------------|
| | Description of property (Example: 100 shares | Date acquired (mo, day, yr) | Date sold (mo, day, yr) | Sales price | Cost or other basis | | Gain or (Loss) for the entire year |
| | 7% preferred of 'Z' Co) | | | | (see instructio | | (col (d) less col (e)) |
| 100 | 00 BRISTOL MYERS SQUIBB | 11/15/04 | | | | | 14,375. |
| 500 | 0 BRISTOL MYERS SQUIBB | 11/15/04 | | | . 120,4 | 00. | 7,393. |
| 200 | 0 BRISTOL MYERS SQUIBB | 11/15/04 | 9/14/06 | 49,258 | . 48,1 | .60. | 1,098. |
| 200 | 0 BRISTOL MYERS SQUIBB | 11/15/04 | 9/14/06 | 49,238 | . 48,1 | .60. | 1,078. |
| 200 | 0 BRISTOL MYERS SQUIBB | 11/15/04 | 9/15/06 | 49,047 | . 48,1 | 60. | 887. |
| | Long-term capital gain or (loss) from F | orms 2439 4684 | 1, 6252, 6781, a | nd 8824 | | 7 | |
| | Net long-term gain or (loss) from partn | | | | | <u> </u> | |
| 9 | Capital gain distributions | • • • | | | | | |
| 10 | Gain from Form 4797, Part L | | ••••• | | | 10 | |
| 11 | Long-term capital loss carryover. Enter Carryover Worksheet | r the amount, if a | any, from line 1 | 4, of the 2005 Capital | Loss | 11 | |
| | Net long-term gain or (loss). Combine column (3) below | | 11 in column (f). | Enter here and on li | ne 14a, ► | 12 | 24,831. |
| Part | Summary of Parts I and Caution: Read the instructions | 11 | | (1) Beneficiaries' (see instructions) | (2) Estate's or tru: | st's | (3) Total |
| | Net short-term gain or (loss) | | 13 | | 1,9 | 93. | 1,993. |
| | Net long-term gain or (loss): | | | | | | |
| а | Total for year | • • • • • • • • • • • • • • • • | <u>14a</u> | | 24,8 | 31. | 24,831. |
| Ь | Unrecaptured section 1250 gain (see li in the instructions) | ne 18 of the wor | ksheet 14b | | | | |
| c | 28% rate gain or (loss) | | <u>14c</u> | | | | |
| | Total net gain or (loss). Combine lines | | | | | | 26,824. |
| Note: | If line 15. column (3), is a net gain, en | ter the cain on l | orm 1041. line | 4. If lines 14a and 15 | . column (2), are ne | t oain | s. oo to Part V. and |

Note: If line 15, column (3), is a net gain, enter the gain on Form 1041, line 4. If lines 14a and 15, column (2), are net gains, go to Part V, and do not complete Part IV. If line 15, column (3), is a net loss, complete Part IV and the Capital Loss Carryover Worksheet, as necessary.

BAA For Paperwork Reduction Act Notice, see the instructions for Form 1041.

4

| Sch | edule D (Form 1041) 2006 DAVID L & LYNN A SMITH IRREV | | 9631 | Page 2 |
|--------------|--|---------------------------------------|--------------------------------------|------------------------|
| Pa | Capital Loss Limitation | | | |
| 16 | Enter here and enter as a (loss) on Form 1041, line 4, the smaller of: | | | |
| | a The loss on line 15, column (3) or | | | |
| | b \$3,000 | | 16 | |
| if th Woi | ne loss on line 15, column (3), is more than \$3,000, or if Form 1041, page 1, line 22, is a loss, com, rksheet in the instructions to determine your capital loss carryover. | plete the Capi | tal Loss Carryov | 9 r |
| Pa | Tax Computation Using Maximum Capital Gains Rates (Complete this pa (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1 is more than zero.) | rt only if both 041, line 2b(2) | lines 14a and 15), and Form 1041 | in column , line 22 |
| | Note: If line 14b, column (2) or line 14c, column (2) is more than zero, complete the worksheet in Otherwise, go to line 17. | n the instructio | ns and skip Part | V. |
| | | | | |
| 17 | Enter taxable income from Form 1041, line 22 | 243,732. | | |
| 18 | Enter the smaller of line 14a or 15 in column (2) but not less than zero | | | |
| 19 | Enter the estate's or trust's gualified dividends | | | |
| | from Form 1041, line 2b(2) | | | |
| | | | | |
| 20 | Add lines 18 and 19 | | | |
| 21 | If the estate or trust is filing Form 4952, enter | | | |
| | the amount from line 4g; otherwise, enter -0, ► 21 0. | | | |
| | | 1 60 054 | | |
| Z 2 | Subtract line 21 from line 20. If zero or less, enter -0 22 | 162,051. | | |
| | Sublead line 22 from line 17. If even on long, online 0 | 01 601 | | |
| 23 | Subtract line 22 from line 17. If zero or less, enter -0 | 81,681. | | |
| 24 | Enter the smaller of the ensuel on the 17 or \$3,050 | 2 050 | | |
| 24 | Enter the smaller of the amount on line 17 or \$2,050 24 Is the amount on line 23 equal to or more than the amount on line 24? | 2,050. | | |
| 23 | X Yes. Skip lines 25 through 27; go to line 28 and check the 'No' box. | | | |
| | No. Enter the amount from line 23 | | | |
| | | | | |
| 26 | Subtract line 25 from line 24 | | | |
| | | | ~~~~ | |
| 27 | Multiply line 26 by 5% (.05) | | 27 | |
| 28 | Are the amounts on lines 22 and 26 the same? | | | |
| - | Yes. Skip lines 28 through 31; go to line 32. | | | |
| | X No. Enter the smaller of line 17 or line 22 28 | 162,051. | | |
| | | / | | |
| 29 | Enter the amount from line 26 (If line 26 is blank, enter -0-) | 0. | | |
| | | • | | |
| 30 | Subtract line 29 from line 28 | 162,051. | | |
| | | | | |
| 31 | Multiply line 30 by 15% (.15) | | 31 | 24,308. |
| • - | | | 1 | í |
| 32 | Figure the tax on the amount on line 23. Use the 2006 Tax Rate Schedule in the instructions | •••••• | 32 | <u>27,667.</u> |
| | | | | |
| 33 | Add lines 27, 31, and 32 | · · · · · · · · · · · · · · · · · · · | 33 | 51,975. |
| • | | | | |
| 34 | Figure the tax on the amount on line 17. Use the 2006 Tax Rate Schedule in the instructions | •••••• | 34 | <u>84,385.</u> |
| 35 | Tax on all taxable income. Enter the smaller of line 33 or line 34 here and | | | E1 075 |
| | on line 1a of Schedule G, Form 1041 | | 35 | <u>51,975.</u> |

Schedule D (Form 1041) 2006

.

.

| Case | 1:10-cv-00457 | -GLS-DRH | Docume | ent 65-1 Filed 0 | 6/08/10 Pa | ige 3 | 3 of 71 | | |
|--|--|---|----------------------------|--|---|---------------|---------------------------------------|--|--|
| SCHEDULE D Capital Gains and Losses | | | | | | | | | |
| (Form 1041) | | 2006 | | | | | | | |
| Department of the Treasury Internal Revenue Service | ► Attach to Form 1041, Form 5227, or Form 990-T. See the separate instructions for Form 1041 (also for Form 5227 or Form 990-T, if applicable). | | | | | | | | |
| | VID L & LYNN | | | | Employer identificati | on numb | iar | | |
| TRUST U/A 8/4/ | /04 | | | | 55-6169631 | | · | | |
| Note: Form 5227 filers | need to complete on | ly Parts I and II. | | | <u> </u> | | | | |
| Part Short-1 | Ferm Capital Gaiı | ns and Loss | es – Assets | s Held One Year or | Less | | | | |
| 1 | (a) | (b) | (c) | (d) | (e) | | (1) | | |
| Descriptio (Example | n of property : 100 shares | Date acquired (mo, day, yr) | Date sold (mo, day, yr) | Sales price | Cost or other basis | | Gain or (Loss) for the entire year | | |
| 7% prefer | red of 'Z' Co) | | | | (see instructio | ns) | (col (d) less col (e)) | | |
| 100 CALLS - BR | USTOL MIERS S | <u>4/21/06</u> | 4/05/0 | 6 1,993. | | 0. | 1,993. | | |
| | | 4/21/00 | 4/03/0 | | | 0. | <u></u> | | |
| ······ | | | | | | | | | |
| | | | | | | | | | |
| | • | | | | | | | | |
| • | | - | | B24 other estates or trusts | | | | | |
| . – | · · · | | | | | -3 | | | |
| 4 Short-term capita Carryover Worksh | neet | r the amount, if | any, from line | 9 of the 2005 Capital Lo | SS • • • • • • • • • • • • • • • • • • • | 4 | | | |
| 5 Net short-term ga | ain or (loss). Combine | lines 1 through | 4 in column (f) | . Enter here and | | | | | |
| on line 13, colum | n (3) below | | | | <u> </u> | 5 | 1,993. | | |
| Part I Long-T | erm Capital Gain | is and Losse | es – Assets | Held More Than O | ne Year | | | | |
| 6 | (a) | (b) | (c) | (d) | (e) | | (1) | | |
| Description (Example: | n of property : 100 shares | Date acquired (mo, day, yr) | Date sold (mo, day, yr) | Sales price | Cost or other basis | | Gain or (Loss) for the entire year | | |
| 7% preferr | red of 'Z' Co) | | | | (see instructio | ns) | (col (d) less col (e)) | | |
| 10000 BRISTOL 5000 BRISTOL M | | <u>11/15/04</u> 11/15/04 | 3/22/00 | | 240,8 | | 14,375. | | |
| 2000 BRISTOL M | | 11/15/04 | 9/14/06 | | 120,4 | | 7,393. | | |
| 2000 BRISTOL M | | 11/15/04 | 9/14/06 | | 48,1 | | 1,078. | | |
| 2000 BRISTOL M | YERS SQUIBB | 11/15/04 | 9/15/00 | 49,047. | 48,1 | | 887. | | |
| | | | | l | · · · · · · · · · · · · · · · · · · · | | · | | |
| | - | - | | and 8824 | | _ | | | |
| | | | | her estates or trusts | | <u>8</u> 9 | | | |
| | | | | | • | 10 | · · · · · · · · · · · · · · · · · · · | | |
| 11 Long-term capital | loss carryover. Enter | the amount, if a | any, from line 1 | 4, of the 2005 Capital L | 055 | | | | |
| Carryover Worksh | eet | | | · · · · · · · · · · · · · · · · · · · | | 11 | | | |
| 12 Net long-term gai | n or (loss). Combine I | ines 6 through 1 | 1 in column (f) | . Enter here and on line | 14a, | | 24 021 | | |
| Part III Summa | rv of Parts I and | 11 | <u></u> | | | 12 | 24,831. | | |
| Caution: | Read the instructions | before completi | ing this part. | (1) Beneficiaries' (see instructions) | (2) Estate's or trus | st's | (3) Total | | |
| | | | | | | | | | |
| - | in or (loss) | • • • • • • • • • • • • • • • • • • | 13 | | 1,9 | 93. | 1,993. | | |
| 14 Net long-term gai | | | | | | ~ | o | | |
| - | | | | | 24,8 | <u>31.</u> | 24,831. | | |
| | lion 1250 gain (see lir) | | | | | | | | |
| | | | | | | | | | |
| c 28% rate gain or (| loss) | • | <u>14c</u> | | | | | | |
| 15 Total not soin as 4 | lace) Combina linan 1 | 12 and 14- | > 16 | | 26.0 | ~ | 0 <i>6</i> 004 | | |
| 15 Total net gain or (Note: If line 15, column | (3), is a net gain, en | ler the oain on F | orm 1041. line | 4. If lines 14a and 15, c | 26,8 olumn (2), are ne | toains | 26,824. | | |
| do not complete Part IV as necessary. | /. If line 15, column (3 | l), is a net loss, | complete Part | IV and the Capital Loss | Carryover Works | heet, | | | |

BAA For Paperwork Reduction Act Notice, see the instructions for Form 1041.

:

والمترافع والمستقبل والمراقبة المراقب والمستعم ومعاملتهم والمستقبل والمستعم والمستعم والمستعم والمستعم والمستع

i i

!

Case 1:10-cv-00457-GLS-DRH Document 65-1 Filed 06/08/10 Page 34 of 71

SCHEDULE D

Department of the Treasury Internal Revenue Service

.

Capital Gains and Losses

OMB No. 1545-0092

ALTERNATIVE MINIMUM TAX

► Attach to Form 1041, Form 5227, or Form 990-T. See the separate instructions for Form 1041 (also for Form 5227 or Form 990-T, if applicable).

2006

| Name of estate or trust DAVID L & LYNN A SMITH IRREV | Employer identification number |
|--|--------------------------------|
| TRUST U/A 8/4/04 | 9631 |
| Note: Form 5227 filers need to complete only Parts I and II. | |

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

| 1 | (a) Description of property (Example: 100 shares 7% preferred of 'Z' Co) | (b) Date acquired (mo, day, yr) | (с) Date sold (mo, day, yr) | (d) Sales price | (e) Cost or other basis (see instructions | ;) | (f) Gain or (Loss) for the entire year (col (d) less col (e)) |
|-----|---|---------------------------------------|-----------------------------------|--------------------|--|----|--|
| 100 | CALLS - BRISTOL MYERS S | DUIBB | | | | | |
| | | 4/21/06 | 4/05/06 | 1,993. | | 0. | 1,993. |
| | · · · · | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| 2 | 2 Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824 | | | | | | |
| 3 | and the second | | | | | | |
| 4 | Short-term capital loss carryover. Enter Carryover Worksheet | ss | 4 | | | | |
| 5 | Net short-term gain or (loss). Combine on line 13, column (3) below | e lines 1 through | 4 in column (f). | Enter here and | . | 5 | 1,993. |

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

| 6 (a) Description of property (Example: 100 shares 7% preferred of 'Z' Co) | (b) Date acquired (mo, day, yr) | (c) Date sold (mo, day, yr) | (d) Sales price | (e) Cost or other basis (see instructions) | (f) Gain or (Loss) for the entire year (col (d) less col (e)) | | | |
|---|---------------------------------------|--|--|---|--|--|--|--|
| 10000 BRISTOL MYERS SQUIBB | 11/15/04 | 3/22/06 | 255,176. | 240,801. | 14,375. | | | |
| 5000 BRISTOL MYERS SQUIBB | 11/15/04 | 3/22/06 | 127,793. | 120,400. | 7,393. | | | |
| 2000 BRISTOL MYERS SQUIBB | 11/15/04 | 9/14/06 | 49,258. | 48,160. | 1,098. | | | |
| 2000 BRISTOL MYERS SQUIBB | 11/15/04 | 9/14/06 | 49,238. | 48,160. | 1,078. | | | |
| 2000 BRISTOL MYERS SQUIBB | 11/15/04 | 9/15/06 | 49,047. | 48,160. | 887. | | | |
| | | | | | | | | |
| 7 Long-term capital gain or (loss) from F | orms 2439, 4684 | , 6252, 6781, a | nd 8824 | | | | | |
| 8 Net long-term gain or (loss) from partn | | | | | | | | |
| 9 Capital gain distributions. | | | | | | | | |
| 10 Gain from Form 4797, Part L | | | | | | | | |
| 11 Long-term capital loss carryover. Enter the amount, if any, from line 14, of the 2005 Capital Loss 11 Carryover Worksheet. | | | | | | | | |
| 12 Net long-term gain or (loss). Combine lines 6 through 11 in column (f). Enter here and on line 14a, column (3) below. 12 24,831 | | | | | | | | |
| Part II Summary of Parts I and Caution: Read the instructions | ing this part. | (1) Beneficiaries' (see instructions) | (2) Estate's or trust's | (3) Total | | | | |
| 13 Net short-term gain or (loss) 14 Net long-term gain or (loss): | | 13 | | 1,993. | 1,993. | | | |
| a Total for year | | 14a | | 24,831. | 24,831. | | | |
| b Unrecaptured section 1250 gain (see li in the instructions) | ne 18 of the worl | ksheet 14b | | | | | | |
| c 28% rate gain or (loss) | | <u>14c</u> | | | | | | |
| 15 Total net gain or (loss). Combine lines | 13 and 14a | ► 15 | | 26,824. | 26,824. | | | |
| Note: If line 15, column (3), is a net gain, er do not complete Part IV. If line 15, column (| nter the gain on f | Form 1041, line | 4. If lines 14a and 15, d IV and the Capital Loss | column (2), are net gain Carryover Worksheet, | s, go to Part V, and | | | |

as necessary. BAA For Paperwork Reduction Act Notice, see the instructions for Form 1041. Case 1:10-cv-00457-GLS-DRH Document 65-1 Filed 06/08/10 Page 35 of 71

.

| Sch | edule D | (Form 1041) 2006 | DAVID L & LY | <u>NN A</u> | SMITH IRREV | | | | 9631 | Page 2 |
|--------------|------------------------------|---|-----------------------------------|---------------------------------------|---|-------------------------|-----------------------|--------|-------------|-----------|
| Pa | ŧŧv | Capital Loss Limita | tion | | ALTERI | NATIVE | MINIMUM TAX | | | |
| 16 | Enter h | nere and enter as a (loss) | on Form 1041, line | 4, the s | maller of: | | | | | |
| | | s on line 15, column (3) o | | | | | | | | |
| | • • | • | | | | | | 16 | | |
| If th Wol | e loss or ksheet i | n line 15, column (3), is mu n the instructions to deterr | nine your capital los | s carry | over. | | | | | |
| Pai | <u>tV</u> | Tax Computation U (2) are gains, or an amount is more than zero.) | unt is entered in Pa | rt I or F | Part II and there is an | entry on F | orm 1041, line 2b(2 |), and | I Form 1041 | , line 22 |
| | Note: I Otherw | f line 14b, column (2) or li rise, go to line 17. | ne 14c, column (2) | s more | than zero, complete | the worksh | eet in the instructio | ns an | d skip Part | V |
| | | | | | | | | | | |
| 17 | Enter t | axable income from Form | 1041, line 22 | · · · · · · · · · · · · · · · · · · · | | 17 | | | | |
| 18 | | he smaller of line 14a or 1 less than zero | | 18 | 24,831. | | | | | |
| 19 | Enter t from F | he estate's or trust's qualitorm 1041, line 2b(2) | lied dividends | 19 | 137,220. | | | | | |
| 20 | Add lin | es 18 and 19 | | 20 | 162,051. | | | | | |
| 21 | lf the e the am | state or trust is filing Form ount from line 4g; otherwis | 1 4952, enter se, enter -0-, ► | 21 | 0. | | | | | |
| 22 | Subtra | ct line 21 from line 20. If z | ero or less, enter -0 | • | | 22 | 162,051. | | | |
| 23 | Subtra | ct line 22 from line 17. If z | ero or less, enter -0 | • • • • • • | | 23 | | | | |
| 24 | Enter ti | he smaller of the amount (| on line 17 or \$2,050 | ••••• | | 24 | | | | |
| 25 | | amount on line 23 equal to | | | | | | | | |
| | | s. Skip lines 25 through 27 | | | | | | | | |
| | | . Enter the amount from lir | ne 23 | •••• | ••••• | 25 | | | | |
| 25 | Subtrac | ct line 25 from line 24 | ••••• | ••••• | ••••• | 26 | | | | |
| 27 | Multiply | / line 26 by 5% (.05) | | | | | | 27 | | |
| 28 | | amounts on lines 22 and | | ••••• | •••••••••••••••••• | | | ~/ | | · |
| | | s. Skip lines 28 through 31 | | | | | | | | |
| | | Enter the smaller of line | | | | 28 | | | | |
| ~ | | | | | | | | | | |
| 29 | Enter ti | ne amount from line 26 (If | line 26 is plank, en | er -0-) | • | 29 | | | | |
| 30 | Subtrac | t line 29 from line 28 | •••••••••••••••••• | •••• | ••••• | 30 | | | | |
| 31 | Multiply | line 30 by 15% (.15) | ••••• | ••••• | • | • • • • • • • • • • • • | | 31 | | |
| 32 | Figure | the tax on the amount on I | line 23. Use the 200 | 6 Tax F | Rate Schedule in the i | nstructions | | 32 | | <u> </u> |
| 33 | Add line | es 27, 31, and 32 | | • • • • • • • | ••••••••••••••••••••••••••••••••••••••• | ••••••••• | | 33 | | |
| 34 | Figure i | he tax on the amount on t | ine 17. Use the 200 | 6 Tax F | Rate Schedule in the i | nstructions | | 34 | | |
| 35 | Tax on on line | all taxable income. Enter 1 1a of Schedule G, Form 1 | he smaller of line 3 041 | 3 or line | e 34 here and | | | 35 | : | |

Schedule D (Form 1041) 2006

Case 1:10-cv-00457-GLS-DRH Document 65-1 Filed 06/08/10 Page 36 of 71

.

•

| *050 | Investment Interest Expense Deduction | | OMB No. 1545-0191 | | |
|---|---|---------------|-------------------------------|--|--|
| Form 4952 | | | 2006 | | |
| Department of the Treasury Internal Revenue Service (99) | ► Attach to your tax return. | | Attachment Seguence No. 51 | | |
| Name(s) shown on return DA | VID L & LYNN A SMITH IRREV UST U/A 8/4/04 | Identifying n | iumber 19631 | | |
| | stment Interest Expense | | | | |
| 1 Investment interest e | xpense paid or accrued in 2006 (see instructions) | . 1 | 35,704. | | |
| 2 Disallowed investmen | nt interest expense from 2005 Form 4952, line 7 | 2 | | | |
| 3 Total investment inte | rest expense. Add lines 1 and 2 | . 3 | 35,704. | | |
| Part II Net Invest | ment Income | | | | |
| 4a Gross income from p the disposition of pro | roperty held for investment (excluding any net gain from gerty held for investment) | - | | | |
| b Qualified dividends in | cluded on line 4a | | | | |
| c Subtract line 4b from | line 4a | . 4c | 172,331. | | |
| d Net gain from the dis | position of property held for investment | | | | |
| e Enter the smaller of I property held for inve | ine 4d or your net capital gain from the disposition of stment (see instructions) | ÷ | | | |
| f Subtract line 4e from | line 4d | . 41 | 1,993. | | |
| g Enter the amount from | m lines 4b and 4e that you elect to include in investment income (see instructions) | . 4g | | | |
| h Investment income. A | Add lines 4c, 4f, and 4g | . 4h | 174,324. | | |
| 5 Investment expenses | (see instructions) | . 5 | 24,333. | | |
| 6 Net investment incom | ne. Subtract line 5 from line 4h. If zero or less, enter -0 | . 6. | 149,991. | | |
| Part III Investmen | t Interest Expense Deduction | | | | |
| | It interest expense to be carried forward to 2007. Subtract line 6 from line 3. If zero | . 7 | 0. | | |
| 8 Investment interest e | xpense deduction. Enter the smaller of line 3 or 6. See instructions | . 8 | 35,704. | | |
| BAA For Paperwork Redu | ction Act Notice, see separate instructions. | | Form 4952 (2006) | | |

.

·

Case 1:10-cv-00457-GLS-DRH Document 65-1 Filed 06/08/10 Page 37 of 71

| 0-h | | | | Attachmen | t Seque | nce Ni | n. 13 | | F | Page 2 |
|-------------|--|--|------------------------------|---|-----------------------------|--|---|--|---------------------------------------|-------------|
| Sch | edule E (Form 1040) 2005 (s) shown on return. Do not enter name and social security num | nber if shown on Page 1. | | Austanien | | | security nun | sber | | |
| | VID L & LYNN A SMITH IRREV TRU | | | | | | 9631 | | | |
| Cau | tion: The IRS compares amounts reported on yo | our tax return with amou | ints shown | on Schedu | le(s) K- | 1. | | | | |
| Dat | Income or Loss From Partners | hips and S Corpor | rations | | | | | | | |
| | a, If you report a loss from an at-risk activity for the form 6198. See instructions. | | | | | | | | 8 and | |
| 27 | Are you reporting any loss not allowed in a print loss from a passive activity (if that loss was no | | | imitations, mbursed p | a prior y artnersh | ip exp | nallowed enses? | 🏼 Yes | s <u>X</u> | No |
| | If you answered 'Yes,' see instructions before | completing this section. | | Enter P | | | | | 1 | |
| 28 | (a) Name | | for pa | ortnership; for S poration | (c) Che forei partnei | gn | ident | Employer (e) Check if tification any amount umber is not at risk | | |
| 4 | PINE STREET CAPITAL PARTNERS, | LP | | P | | | 20-1 | 1336924 | | |
| | FEE INCOME | | | P | | | 20-1 | 336924 | | 1 |
| | FEES | | | P | | | 20-1 | 336924 | | |
| | FRANCHISE TAXES | | | P | | | 20-1 | 336924_ | <u> </u> [| |
| | Passive Income and Loss | | | N | | | ome and | | | |
| | (f) Passive loss allowed (attach Form 8582 if required) | (h) Nonp from Sc | assive loss hedule K-1 | ' exò | ense (| ion 179 deduction m 4562 | inco | onpassiv ime fror edule K | m | |
| <u> </u> | | | | | | | | _ | | <u></u> |
| _ <u></u> B | | | | | | | | | 4, | 075. |
| C | | | | <u>25</u> 29 | | | | | | |
| D | | | | 29 | • | | | | 4 | 075. |
| | ha Totals | | | | | | | | <u> </u> | <u>075.</u> |
| | b Totals | | L | | | | 30 | | Δ | 075. |
| 30 31 | | | | | | | | | | -54. |
| | Total partnership and S corporation income or include in the total on line 41 below | (loss). Combine lines 3 | 30 and 31. | Enter the re | esult her | e and | | | | 021. |
| Rai | Income or Loss From Estates and Trusts | | | | | | | | | |
| 33 | | (a) Name | | | | | | (b) Emp | oloyer II |) no. |
| A | | | | • | | | | | | |
| В | · | | | | | | | _ | | |
| | Passive Income | | Nonpassive | | | | | | | |
| | (c) Passive deduction or loss allo (attach Form 8582 if required) | | | ive income hedule K-1 | | (e) Deduction or loss from Schedule K-1 | | | (f) Other income from Schedule K-1 | |
| | | · | | | | | | | | |
| B | | | | | | | | | | |
| | Totals | | | | | | | | | |
| | Totals | • | | | | | | | | |
| 35 | Add columns (d) and (f) of line 34a | | | | | | 35 | | | |
| 36 | Add columns (c) and (e) of line 34b | | ••••••••• | ••••• | • • • • • • • • | | 36 | · | | |
| 37 | Total estate and trust income or (loss). Combin result here and include in the total on line 41 b | elow | | | | _ | 37 | | | |
| Par | TIV Income or Loss From Real Est | | | | | | | T . | | |
| 38 | (a) Name | (b) Employer identification number | fróm Sc | ss inclusion hedules Q, instructions) | n '' | et los | e income s) from Q, l ine 11 | Calination | come fro les Q, lin | |
| | | | L | | | | | | | |
| 39 | Combine columns (d) and (e) only. Enter the re | esult here and include in | n the total | on line 41 b | below | | 39 | | | |
| | Net farm rental income or (loss) from Form 48: | | A2 holes | | | | 40 | 1 | | |
| 40 41 | Total income or (loss). Combine lines 26, 32, 3 Form 1040, line 17, or Form 1040NR, line 18. | 7, 39, and 40. Enter the | e result her | e and on | | | ► 41 | | | 021. |
| 42 | Reconciliation of farming and fishing income. and fishing income reported on Form 4835, line box 14, code B; Schedule K-1 (Form 1120S), b (Form 1041), line 14, code F (see instructions) | Enter your gross farmir a 7; Schedule K-1 (Form lox 17. code T: and Sch | ng n 1065), Nedule K-1 | 42 | | | | -1 | 3, | <u>ver:</u> |
| 43 | | you were a real estate come or (loss) you repo all rental real estate ac | orted tivities | 43 | | | | | | |

| 2006 | FEDERAL STATEMENTS DAVID L & LYNN A SMITH IRREV | PAGE 1 | | |
|---|--|--|--|--|
| CLIENT SMI038 | TRUST U/A 8/4/04 | 200 9631 | | |
| 4/26/10 STATEMENT 1 FORM 1041, LINE 1 INTEREST INCOME | | 01:55PM | | |
| PINE STREET CAPITAL PARTNERS PINE STREET CAPITAL PARTNERS | 5, LP | 47,498. | | |
| STATEMENT 2 FORM 1041, LINE 2A TOTAL ORDINARY DIVIDENDS NATIONAL FINANCIAL SERVICES, | LLC | \$ 226,053. \$ 226,053. | | |
| STATEMENT 3 FORM 1041, LINE 2B QUALIFIED DIVIDENDS NATIONAL FINANCIAL SERVICES, | LLC | \$ 137,220. \$ 137,220. | | |
| STATEMENT 4 FORM 1041, LINE 11 TAXES STATE AND LOCAL TAXES | TOTAL | \$ <u>36,327.</u> \$ <u>36,327.</u> | | |
| STATEMENT 5 FORM 1041, LINE 15(A) OTHER DEDUCTIONS DEDUCTIONS RELATED TO PORTFO | DLIO INCOME FROM K-1 | <u>\$ 208.</u> <u>\$ 208.</u> | | |
| | DUCTIONS | \$ 340,396. -300. \$ 340,096. | | |

•

| 2006 | FEDERAL STATEMENTS | PAGE 2 | | |
|--|--|--|--|--|
| CLIENT SMI038 | DAVID L & LYNN A SMITH IRREV TRUST U/A 8/4/04 | 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | | |
| 4/26/10 | | 01:55PM | | |
| STATEMENT 6 (CONTINUED) FORM 1041, LINE 15(B) ALLOWABLE MISC. ITEMIZEI | DEDUCTIONS | | | |
| 2% LIMITATION | | 6,802. | | |
| PLUS DEDUCTIONS NOT AI DEDUCTIONS RELATED TO PO TOTAL DEDUCTIONS SUBJECT LESS 2% LIMITATION | LOCABLE TO TAX-EXEMPT INCOME: DRTFOLIO INC. FROM K-1 T TO LIMITATION TOTAL <u>S</u> | 30,927. 30,927. -6,802. 24,125. | | |

| | | | New York State Departr | | | | | | | | |
|---|---|--------------|--|-------------------------|---------------------------------------|--------------------|---------------------------------------|--|---------------------------------------|--|--|
| Type of entity: Fiduciary Income Tax Return | | | | ²⁰⁰⁶ IT-205 | | | | | | | |
| | Decedent's estate | | New York State • | | | | | | | | |
| | Simple trust | Fc | or the full year January 1, 2006, throug | | | tax year beginning | | and end | ling | | |
| | Complex trust | | DAVID L & LYNN A | SMITH 3 | irrev | | Date entity | created | | | |
| _ | Qualified disability trust | _ | TRUST U/A 8/4/04 | | | | | 08-04-04 | | | |
| _ | • | type | THOMAS URBELIS | | | | v Identifica | tion number o | f estate and trust | | |
| | ESBT (S portion only) | 12 | TRUSTEE | | | | 1 | 9631 | | | |
| | Grantor type trust | l p | | | | | V Deceden | 's social secu | rity number (see instrs) | | |
| | Bankruptcy estate — Ch 7 | Ē | SARATOGA SPRINGS, | NY 128 | 866 | | | | | | |
| | Bankruptcy estate — Ch 11 | ā | | | | | Mark an X | in the applicat | le hor: | | |
| | Pooled income fund | | | | | | | | | | |
| | • • | | | | | | Initial retur | | Final return | | |
| Ama | nded return | Incor | me distribution deduction | | Number | | condit | ring spacial ons for filing y | | | |
| (att | ch explanation) 🕨 🔔 | (588 | instrs, Form (T-205-I) | | | ries | 2006 t | ax return (see | instr) | | |
| | | | 51) | | | | | | 340,396. | | |
| | | | ne from NYAGI worksheet, line 5 (see | | | | | | 340,050. | | |
| | C Amount from Form | IT-2 | 05-A, Schedule 1, line 10, col | lumn a | | | | <u>C.</u> | | | |
| | 1 Federal taxable inc | ome | of fiduciary (from page 2, line | e 62) | | | | 1. | 243,732. | | |
| | | | relating to amounts allocated | | | | | | | | |
| | | | or subtract line 2) | | | | | · | 243,732. | | |
| M | | | fiduciary adjustment (from pg 2, Sch | | | | | | 36,281. | | |
| See Instructions | | | | | | | |) | | | |
| Ę | | | ne of fiduciary (line 3 and add | | | | | | <u>280,013.</u> 19,181. | | |
| Ĕ | | | unt (full-year resident estate a | | | | | | 19,101. | | |
| Ĩ | | | from Form IT-230, Part 2, lin | ie 2 (residi | | - | | | | | |
| 69 | 8 Add lines 6 and 7. | | | | | | •••• | 8. | 19,181. | | |
| Ň | | | te tax (from Form IT-205-A, S | | | | | <u> </u> | | | |
| | If you completed | For | n IT-230, Part 2, mark an Xii | n this box | _ | | | 9. | | | |
| | 10 Nonrefundable stat | e cre | dits (attach schedule) | | | | | 10. | · | | |
| | 11 Subtract line 10 fro | m lin | e 8 or line 9 | | | | · · · · · · · · · · · · · · · · · · · | 11. | 19,181. | | |
| | 12 State separate tax | on lu | mp-sum distributions and oth | her addbac | :ks | | | 12 | | | |
| | | | tax | | | | | 13. | | | |
| | • • | | x (add lines 11, 12, and 13; s | | | | | 14. | 19,181. | | |
| 15 | | | on line 5 amount <i>(see instruc</i> | | | | | | | | |
| | | | | | | | | | Make check or money | | |
| | | | ident tax (see instructions) | | | | | State Inc | able to NY | | |
| 16 | ÷ | | Form IT-230, Part 2, line 2 (| | | | | State Income Tax; write the estate or trust's | | | |
| 17 | Add line 15a or 15b to | line 1 | 16 | . . . | | _17. | | employer | dentification | | |
| 18 | New York City accumul | ation | distribution credit | | · · · · · · · · · · · · · · · · · · · | 18. | | number a | and 2006 / Income Tax | | |
| 19 | Subtract line 18 from li | ne 17 | 7 (if less than zero, leave blar | τ k) | | 19. | | | il the completed | | |
| 20 | New York City separate | tax | on lump-sum distributions (se | ee instruct | ions) | 20. | | return to | the appropriate | | |
| 21 | Add lines 19 and 20 | | | . | | 21. | | | ndicated in | | |
| 22 | New York City - UBT o | redit | (from Form IT-219) | | | 22 | | instructio | ns. | | |
| 23 | Subtract line 22 from li | ne 21 | (if less than zero, leave blar | nk) | | | | 23. | | | |
| 24 | | | ome tax (see instructions) | | | | | and the second s | | | |
| 25 | | | x surcharge from Yonkers wo | | | | | 25. | | | |
| | | | | | | | | 26. | · · · · · · · · · · · · · · · · · · · | | |
| 26 | · · | | ax (from Form IT-205-A-I, W | | • | | | | | | |
| 27 | | | ry earnings tax <i>(from Form</i> Y | | | | | | | | |
| 28 | Sales or use tax (see in | nstrui | ctions) | | | | ••••• | 28. | 0. | | |
| 29 | Total NYS, NYC, Yonke | ers ta | axes, and sales or use tax (ad | dd lines 14 | and 23 throug | h 28; see insti | uctions) | 29. | 19,181. | | |
| 30 | Estimated tax paid (inc | ludin | g payments made with Form | IT-370-PF |) | | | 30. | 20,000. | | |
| 31 | | | ocated to beneficiaries (from l | | | | | 31. | | | |
| | | | | | | | | 32. | 20,000. | | |
| 32 | | | <u>1</u> | · • • • • • • • • • • • | | <u></u> | <u> </u> | 33. | 207000 | | |
| 33 | Refundable credits Id | | | | | | | | | | |
| <u>·34</u> | New York State tax with | held | <u> </u> | <u></u> | ***** | <u></u> | | 34. | | | |
| 35 | New York City tax with | neid. | <u></u> | <u></u> | | <u></u> | <u></u> | 35. | | | |
| 36 | Yonkers tax withheld | <u></u> . | | <u></u> | | <u></u> | <u></u> . | 36. | | | |
| 37 | Total (add lines 32 thro | ugh : | 36) | | | | | 37. | 20,000. | | |
| | · | - | , i i i i i i i i i i i i i i i i i i i | | | | | • • | NYFA0103L 12/04/05 | | |
| 38 | π line 37 is more than the tota and 42, enter the overpaymen | uo 1 ໂຫ t | nes 29 | 38. | 22 | 7. | | | | | |
| 39 | Amount of time 20 to | | | 39. | | | | | | | |
| 40 | Amount of Im 20 to be | | | | | | 205106103 | 2 | | | |
| | | | nes 29 and 42, enter amt you owe. | 41. | | <u> </u> | | | EFE S BRA LLE ME | | |
| 41 | | | · · · | | | | | | | | |
| 42 | • • • | | line 38 or increase line 41; see instr) | 42 | 59 | <u> </u> | | | III I I I I III II | | |
| File | this original scannable r | etum | with the Tax Department. | | | | uunu i nu ini | | LEE E MAAN DII AI | | |

File this original scannable return with the Tax Department.

| Form | n 11-20 | 15 (2006) D | AVID | L | & LYNN A SMITH | IRREV | 55-61 | 59631 | | | | | Page 2 |
|--------------|--|-----------------------------------|------------|----------|---|---------------|-----------------------|--------------------------------------|------|---------------------------------------|---------------------------------------|-----------|--|
| Atta | Attach a copy of federal Schedule K-1 (Form 1041) for each beneficiary. | | | | | | | | | | | | |
| Sch | Schedule A – Details of federal taxable income of a fiduciary of a resident estate or trust Enter items as reported for federal tax purposes or attach federal Form 1041. | | | | | | | | | | | | |
| | | | | 43 | Interest income | | | • • • • • • • • • • • • • | ••• | | · · · · · · · · · · · · · · · · · · · | 43. | 83,498. |
| | | | | 44 | | | | | | | · · · · • | | 226,053. |
| | | | | 45 | Business income (or loss) (at | ttach copy of | federal Sched | ule C or C-EZ, For | m i | 1040) | · · · · · · · · · · . | 45. | |
| | | | es | 46 | Capital gain (or loss) (a | attach cop | y of federa | Schedule D, | Fa | orm 1041) | | 46. | 26,824. |
| | | | псоте | 47 | Rents, royalties, partne copy of federal Schedu | rships, ot | her estates | and trusts (a | otta | h | Г | 47. | 4,021. |
| | | | 드 | 48 | Farm income (or loss) | | | | | | H | 48. | |
| 2 | | | | 49 | Ordinary gain (or loss) | | | | | | | 49. | |
| 0 5 | | | | 50 | Other income (state na | • | | - | - | | | 50. | · · · · · · · · · · · · · · · · · · · |
| 2 | | | | 51 | Total income (add lines | | - | | | | | 51. | 340,396. |
| 0 | | | | 52 | Interest | - | | | _ | | | 52 | 35,704. |
| ĩ | | | | 53 | Taxes | | | | | | | 53. | 36,327. |
| 0 | | | | 54 | Fiduciary fees. | | | | | | | 54. | |
| 2 | | | | 55 | Charitable deduction | | | | | | | 55. | |
| | | | SU | 56 | | | | | | | | 56. | |
| | | = | Deductions | 57 | • · · · | | | | | | | 57. | 24,333. |
| | | | pa | 58 | | | | | | | | 58. | |
| | | | • | 59 | Estate tax deduction (a | | | | | | | 59. | |
| | | | | 60 | Exemption (federal) | | | | | | | 60. | 300. |
| | | | | 61 | Total (add lines 52 thro | | | | | | | 61. | 96,664. |
| | | | | 62 | | | | | | | | 62. | 243,732. |
| Sch | edul | e B – Ne | w York | k fidı | uciary adjustment of a | | | | | | | siden | t trust |
| | | | | | cal bonds other than New York | | | | _ | | | 63. | |
| ons | | | | | on federal fiduciary retur | | | | | | | 64. | 36,327. |
| = | |)ther <i>(see i</i> i | | | | 11 1000 110 | | | | | F | 65. | |
| PA | | - | | | s 63, 64, and 65) | | | | | | F | 66. | 36,327. |
| | | | | | obligations included in fea | | | | _ | | 46. | | ······································ |
| lion | | ther (see instri | | _ | entify: | | | 68 | | | | | |
| Subtractions | | | | | lines 67 and 68) | | | | | | | 69. | 46. |
| Sub | | | • | | (difference between lines 66 at | | | | | | | 70. | 36,281. |
| Sch | | | | | w York fiduciary adjust | | | | | | | art-ve | ar resident trust |
| | | | | _ | ets if necessary. | | entifying | 1 | | of federal dist | | <u> </u> | 5 Shares of |
| 1 Na | ame and | i address of ea y. Check box i | sch f | | New York Yonkers | | iber of eneficiary | net in | CO | me <i>(see ins</i> ti | | | New York fiduciary |
| be | neficiar | ý is a nonresi | dent of: | | State | each bh | | 3 A | mc | ount | 4 Perce | nt | adjustment |
| (a) | | | | | | | | | | | | | |
| (b) | | | | | | | | | | | | | |
| - | The to | tal of Sche | dule C, | colu | mn 5, should be the sam | ne as | Fiduciary | | | | 1008 | | <u></u> |
| | 10 1 | | | | | | Totals | l | | | 100% | | |
| A | | | • | | ne and address of granto te or city residence during the y | - | a data of the e | hanna of racidan | 00.4 | less instructions | 1 | | |
| B C | | | - | | boxes that apply. 3 | | | dent estate or tru | | | | l.vear ri | esident estate or trust |
| Ŭ | | X NYS full- | | | | | - | t estate or trust | | 7 - | | - | resident trust |
| | 2 | NYS part | - | | | | irt-year resider | | | 8 | _ | - | onresident estate or trust |
| D | If an es | state, indicate | last know | vn add | iress of decedent | _ · | - | | | | _ | - | |
| Ε | | | | | te state of residency | | | | | | | | |
| F | | | | | trustees with their addre | | | • | | | ATEMEN | Г2 | |
| G | lf a gi | rantor trust, | , enter i | the ic | dentification number (SS | N or EIN) | of the indiv | ridual reportin | ng i | the income/lo | | · · · _ | NYFA0112L 11/10/06 |
| | | 0 | | | | | Dene-t 1* | | | · · · · · · · · · · · · · · · · · · · | V | | |
| | ird- irty | Do you want t Designee's na | | inothei | r person to discuss this ret <u>urn v</u> | with the 1 ax | Department? | See instructions) Designee's phor | | | | | e the following) No |
| | ignee | PREPAR | | | | | | prograd a prior | | | Personal | | ification |
| | | Preparer's sig | | | | | ▼ Preparer | s SSN or PTIN | Т | | | | Jrn here |
| | aid | • | | | | | | 15243 | | Signature of fic | | | senting fiduciary |
| | arer's only | Firm's name | (or yours, | , if sel | (-employed) | | Employer | identification no. | 7 | | | | |
| | | PIAKER | <u>E</u> L | YON | S, CPA'S | | 1 | 3205 | | • | | | |
| Addre | \$\$ 57 | 2 SOUTH | I SAI | LIN? | A STREET | Date | | | | Date | | • | Daytime phone number |
| S | RAC | USE, NY | 132 | 02 | | | | k Xif employed | .] | | | | |

SYRACUSE, NY 13202 File this original scannable return with the Tax Department.

| 2006 | NEW YORK STATEMENTS | PAGE | | | |
|---|--|------|---------------------------|--|--|
| CLIENT SMI038 | DAVID L & LYNN A SMITH IRREV TRUST U/A 8/4/04 | 963 | | | |
| 4/26/10 | | | 01:55PM | | |
| STATEMENT 1 FORM IT-205, SCH OTHER DEDUCTIO | EDULE A, LINE 57 DNS | | | | |
| DEDUCTIONS RELA | LLOWED BY 2% OF AGI LIMITATION | \$ | -6,802. 208. | | |
| DEDUCTIONS RELA | TED TO PORTFOLIO INC. FROM K-1 | \$ | <u>30,927.</u> 24,333. | | |

STATEMENT 2 FORM IT-205, QUESTION F LIST OF EXECUTORS AND TRUSTEES

THOMAS URBELIS TRUSTEE

SARATOGA SPRINGS, NY 12866

Case 1:10-cv-00457-GLS-DRH Document 65-1 Filed 06/08/10 Page 43 of 71

| . 10 | | the Treasury - Internal Re | | | Tuucto | 20 | 07 | | |
|------------------------|--------------------------------|---|---------------------------------------|-----------------|---|------------------|--|---|--|
| 1 0.111 0 0 | | Come Tax Retu For calendar year 20 | | | ITUSIS | , 2007 and | | OMB No. 1545-0092 | |
| | ent's estate | For calefiliar. year 20 | 107 OF IISCALYEAL DE | sginning | | | | tification number | |
| X Simple | | | | | | | | | |
| · · · | lex trust | TRUST U/A 8/4 | | | | 7 6 | Date entity cre | 9631ated | |
| | ied disability trust | THOMAS URBELI | | \sim (\sim | NIU Y | / [⁻ | 8/04/2 | | |
| | (S portion only) | TRUSTEE | (| | ルト | E | and the second data with the | aritable and split-interest | |
| | or type trust | | | | | | | pplicable boxes (see instr): | |
| | otcy estate — Chapter 7 | SARATOGA SPRI | INGS, NY 128 | 66 | | | Described in : | section 4947(a)(1) | |
| | otcy estate — Chapter 11 | | | | | ╟╴ | | ite foundation | |
| | income fund | | | | | ⊩ | | section 4947(a)(2) | |
| | of Schs K-1 attached | F Check Initia | al return | al return | Amended return | | Change in trus | | |
| - | ructions) ► | applicable | nge in fiduciary | | Change in fiduciary's | | | iciary's address | |
| | | filing trust made a se | * * * * * * | ► | | | | icial y s dathess | |
| | | ne | | | SEE STATEM | ENT. 1 | 1 | 108,932. | |
| | 2a Total ordinary div | vidends | | | . SEE . STATEM | ENT2 | 2a | 245,963. | |
| | b Qualified dividen | ds allocable to: (1) Benef | iciaries | (2 |) Estate/trust | 57,9 | 20. | STATEMENT 3 | |
| | | or (loss). Attach Schedule | | | | | | | |
| | | or (loss). Attach Sched | | | | | | 29,867. | |
| Income | | partnerships, other estates a | | • | | | | -22,070. | |
| | | or (loss). Attach Sche | | | | | | | |
| | 7 Ordinary gain | or (loss). Attach Forr | n 4797 | | • • • • • • • • • • • • • • • • • • • | ••••• | | | |
| | | t type and amount STA | | | | | - 8 | 227. | |
| | | Combine lines 1, 2a, k if Form 4952 is atta | | <u></u> | | | | 362,919. | |
| | 11 Taxes | | | | сге стател | лгнт <i>А</i> | 10 11 | <u>31,826.</u> 5,300. | |
| | | ····· | | | | | | 5,300. | |
| | | duction (from Schedu | | | | | | · · · · · · · · · · · · · · · · · · · | |
| | | ountant, and return pr | | | | | | · · · | |
| . . | | ons not subject to the | | | | | | ····· | |
| Deduc- tions | | aneous itemized deductions | | | | | | | |
| | | hrough 15b | | | | | ► 16 | 37,126. | |
| | 17 Adjusted total | income or (loss). Sul | btract line 16 from I | line 9 | 17 | 325,7 | | | |
| | | ution deduction (from | | | | | | | |
| | | duction including certa | | | | | | | |
| | | ••••••••••••••••••• | | | | | 20 | 300. | |
| | 21 Add lines 18 t | hrough 20 | • • • • • • • • • • • • • • • • • • • | | | | . > 21 | 300. | |
| | 22 Taxable incom | ne. Subtract line 21 fro | om line 17. If a loss | s, see instri | uctions | | 22 | 325,493. | |
| | 23 Total tax (from | n Schedule G, line 7). | | | • | •••••• | 23 | 95,409. | |
| | | estimated tax payments ar | | | | | | 33,853. | |
| | | payments allocated to | | | | | | | |
| Тах | | 24b from line 24a | | | | | | 33,853. | |
| and | | Form 7004 (see instru | • | | | •••• | | 62,582. | |
| Payments | | e tax withheld. If any | | | | _ | 24e | | |
| | Uther paymen | ts: f 5239 | ;g 3 | 4136 | ; | Total | ► 24h | | |
| | | s. Add lines 24c throu | | | | | | 96,435. | |
| | | penalty (see instruction | | | | | | 1,026. | |
| | | 25 is smaller than th | | | | | | | |
| | | If line 25 is larger that to be: a Credited to 2008 (| | 23 and 26, | | • | · · · | | |
| <u> </u> | | | | | | unded | | | |
| | belief, it is true, correct, a | , I declare that I have examined complete. Declaration of | preparer (other than tax | payer) is based | an all information of v | which proparer h | as any knowlod | ge. | |
| Sign | | | 1 | | | | May t | he IRS discuss this return he preparer shown below | |
| Here | Signature of fiductary | or officer representing fiduc | i tarv Date | | l of fiduciary if a financ | ial institution | | | |
| | | | | Dat | | | | instrs)? X Yes No rer's SSN or PTIN | |
| | Preparer's - | | | | | Check if self- | | | |
| Paid Bransmark | - | KER & LYONS, | CPA'S | l | | employed | | 5243 | |
| Preparer's Use Only | self-employed). > 572 | SOUTH SALINA | | | | EIN T | (31 | | |
| - | address, and | ACUSE, NY 132 | | | | Phone number | (31 | 5) 471-8109 | |
| | | Work Paduation Act | | | · · · · · · · · · · · · · · · · · · · | | | | |

BAA For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

.

Form 1041 (2007)

. Case 1:10-cv-00457-GLS-DRH Document 65-1 Filed 06/08/10 Page 44 of 71

| For | n 1041 (2007) DAVID L & LYNN A SMITH IRREV | 963 | 1 | F | >age 2 |
|-----|---|-------------|----------|--|---------------------|
| | hequie A Charitable Deduction. Do not complete for a simple trust or a pooled income fund. | | | | |
| | Amounts paid or permanently set aside for charitable purposes from gross income (see instructions) | 1 | | | |
| 2 | | | | · · · · | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | | | | | |
| - | | | | | |
| 6 | Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable purposes | 6 | | | |
| - | (see instructions) | ···· | | • | |
| | | | | | |
| | hedule B Income Distribution Deduction | | | | |
| 1 | Adjusted total income (see instructions) | | | | |
| 2 | | | | | |
| 3 | Total net gain from Schedule D (Form 1041), line 15, column (1) (see instructions) | | | | |
| 4 | Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion) | | | | |
| 5 | Capital gains for the tax year included on Schedule A, line 1 (see instructions) | | | | |
| 6 | Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss as a positive number | 6_ | | | |
| 7 | Distributable net income. Combine lines | | | | |
| | 1 through 6. If zero or less, enter -0 | 7 | | | |
| 8 | If a complex trust, enter accounting income for the tax year as determined | | | | |
| | under the governing instrument and applicable local law | | | | |
| 9 | Income required to be distributed currently | 9 | | | |
| 10 | Other amounts paid, credited, or otherwise required to be distributed. | | | | |
| 11 | Total distributions. Add lines 9 and 10. If greater than line 8, see instructions | 11 | | | |
| 12 | Enter the amount of tax-exempt income included on line 11 | 12 | | | |
| 13 | Tentative income distribution deduction. Subtract line 12 from line 11 | 13 | | | |
| 14 | Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0 | 14 | | | |
| _15 | Income distribution deduction. Enter the smaller of line 13 or line 14 here and on page 1, line 18 | 15 | | | |
| Sc | Tedule G Tax Computation (see instructions) | | | | |
| 1 | Tax: a Tax on taxable income (see instructions) | 9. | | | |
| | b Tax on lump-sum distributions. Attach Form 4972 1b | | | | |
| | c Alternative minimum tax (from Schedule I, line 56) 1c | 0. | | | |
| | d Total. Add lines 1a through 1c | . 🏲 1d | | · 95,4 | 409. |
| 2a | Foreign tax credit. Attach Form 1116 | | | | |
| E | Other nonbusiness credits (attach schedule) | | | | |
| c | : General business credit. Enter here and check which forms are attached: | | | | |
| | Form 3800 or Forms (specify) ► 2c | | | | |
| c | Credit for prior year minimum tax. Attach Form 8801 | | | | |
| 3 | Total credits. Add lines 2a through 2d. | .► 3 | | | 0. |
| 4 | Subtract line 3 from line 1d. If zero or less, enter -0 | | <u> </u> | 95,4 | |
| 5 | Recapture taxes. Check if from: Form 4255 Form 8611 | | | | |
| 6 | Household employment taxes. Attach Schedule H (Form 1040) | | | | |
| 7 | Total tax. Add lines 4 through 6. Enter here and on page 1, line 23. | | | 95,4 | 109. |
| | Other Information | | | Yes | |
| 1 | | ses | | _ | X |
| | Enter the amount of tax-exempt interest income and exempt-interest dividends. | | | | |
| • | | | | | |
| 2 | Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of ar reason of a contract assignment or similar arrangement? | y individua | il by | | X |
| • | · | | | | <u> </u> |
| 3 | At any time during the calendar year 2007, did the estate or trust have an interest in or a signature or other over a bank, securities, or other financial account in a foreign country? | aunority | | | x |
| | See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If 'Yes,' enter the name | | | | |
| | foreign country > | | | | |
| | | | | | raniisiit. |
| 4 | During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor trust? If 'Yes,' the estate or trust may have to file Form 3520. See instructions | to, a forei | յո | 1 | Х |
| 5 | Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If 'Yes,' see instructions for required | | | and the second division of the second divisio | $\frac{\Lambda}{X}$ |
| 6 | If this is an estate or a complex trust making the section 663(b) election, check here (see instructions) | | _ | | |
| 7 | To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see instructions) | | | | |
| R | If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the estate, and check here | | | | |
| 9 | Are any present or future trust beneficiaries skip persons? See instructions | | | 1.8683333 | X |

•

| For | n 1041 (2007) DAVID L & LYNN A SMITH IRREV | 9631 | Page 3 |
|-----|--|------|---------------------------------------|
| | Alternative Minimum Tax (see instructions) | | |
| | t I – Estate's or Trust's Share of Alternative Minimum Taxable Income | | |
| 1 | Adjusted total income or (loss) (from page 1, line 17) | 1 | 325,793. |
| 2 | | 2 | |
| 3 | Taxes | 3 | 5,300. |
| 4 | Miscellaneous itemized deductions (from page 1, line 15b) | 4 | |
| 5 | | | <u> </u> |
| 6 | Depletion (difference between regular tax and AMT) | 6 | |
| 7 | | | |
| 8 | Interest from specified private activity bonds exempt from the regular tax | 8 | |
| 9 | Qualified small business stock (see the instructions) | | |
| 10 | Exercise of incentive stock options (excess of AMT income over regular tax income) | 10 | |
| 11 | Other estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A) | 11 | |
| 12 | Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6) | 12 | |
| 13 | Disposition of property (difference between AMT and regular tax gain or loss) | 13 | |
| 14 | Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) | 14 | |
| 15 | Passive activities (difference between AMT and regular tax income or loss) | 15 | |
| 16 | Loss limitations (difference between AMT and regular tax income or loss) | 16 | |
| 17 | Circulation costs (difference between regular tax and AMT) | | |
| 18 | Long-term contracts (difference between AMT and regular tax income) | 18 | |
| 19 | Mining costs (difference between regular tax and AMT) | · | |
| 20 | Research and experimental costs (difference between regular tax and AMT) | 20 | · · · · · · · · · · · · · · · · · · · |
| 21 | Income from certain installment sales before January 1, 1987 | 21 (|) |
| 22 | Intangible drilling costs preference | 22 | <u> </u> |
| 23 | Other adjustments, including income-based related adjustments | 23 | |
| 24 | Alternative tax net operating loss deduction (See the instructions for the limitation that applies.) | 24 (|) |
| 25 | Adjusted alternative minimum taxable income. Combine lines 1 through 24 | 25 | 330,866. |
| | Note: Complete Part II below before going to line 26. | | |
| 26 | Income distribution deduction from Part II, line 44 | | |
| 27 | Estate tax deduction (from page 1, line 19) | | |
| 28 | Add lines 26 and 27 | 28 | |
| 29 | Estate's or trust's share of alternative minimum taxable income. Subtract line 28 from line 25 | 29 | 330,866. |
| | If line 29 is: • \$22,500 or less, stop here and enter -0- on Schedule G, line 1c. The estate or trust is not liable | • | |
| | for the alternative minimum tax. | | |
| | Over \$22,500, but less than \$165,000, go to line 45. | | |
| _ | \$165,000 or more, enter the amount from line 29 on line 51 and go to line 52. | | |
| | t II – Income Distribution Deduction on a Minimum Tax Basis | | |
| 30 | Adjusted atternative minimum taxable income (see instructions) | 30 | |
| 31 | Adjusted tax-exempt interest (other than amounts included on line 8). | | |
| 32 | Total net gain from Schedule D (Form 1041), line 15, column (1). If a loss, enter -0 | 32 | |
| 33 | Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes (from Schedule A, line 4) | 33 | |
| | | 33 | |
| 34 | Capital gains paid or permanently set aside for charitable purposes from gross income (see instructions) | 34 | |
| 35 | Capital gains computed on a minimum tax basis included on line 25 | 35 (| <u> </u> |
| 36 | Capital losses computed on a minimum tax basis included on line 25. Enter as a positive amount | 36 | |
| 37 | Distributable net alternative minimum taxable income (DNAMTI). Combine lines 30 through 36. If zero or | | |
| | less, enter -0 | 37 | |
| 38 | Income required to be distributed currently (from Schedule B, line 9) | 38 | |
| 39 | Other amounts paid, credited, or otherwise required to be distributed (from Schedule B, line 10) | 39 | |
| 40 | Total distributions. Add lines 38 and 39 | 40 | |
| 41 | Tax-exempt income included on line 40 (other than amounts included on line 8) | 41 | |
| 42 | Tentative income distribution deduction on a minimum tax basis. Subtract line 41 from line 40 | 42 | |
| 43 | Tentative income distribution deduction on a minimum tax basis. Subtract line 31 from line 37. If zero or | | |
| | less, enter -0- | 43 | |
| 44 | Income distribution deduction on a minimum tax basis. Enter the smaller of line 42 or line 43. Enter here and on line 26 | 44 | |

| For | n 1041 (2007) DAVID L & LYNN A SMITH IRREV | | | 9631 | Page 4 |
|------------|--|-------------------------------|--|---------------------------------------|-----------|
| Pa | t III – Alternative Minimum Tax | | | | |
| 45 | Exemption amount | . · · · · | • | 45 | \$22,500. |
| 46 | Enter the amount from line 29 | 46 | | | |
| 47 | Phase-out of exemption amount | 47 | \$75,000. | | |
| 48 | Subtract line 47 from line 46. If zero or less, enter -0 | 48 | 0. | | |
| 49 | Multiply line 48 by 25% (.25) | | ••••• | 49 | _ |
| 50 | Subtract line 49 from line 45. If zero or less, enter -0 | | | 50 | 0. |
| 51 | Subtract line 50 from line 46 | | | 51 | 330,866. |
| 52 | Go to Part IV of Schedule I to figure line 52 if the estate or trust has qualified lines 14a and 15 of column (2) of Schedule D (Form 1041) (as refigured for the Otherwise, if line 51 is - | divide ne AMT | ends or has a gain on (, if necessary). | | |
| | \$175,000 or less, multiply line 51 by 26% (.26). Que \$175,000 multiply line 51 by 26% (.26) and other \$2,500 from the | | | 52 | 71 720 |
| C 2 | • Over \$175,000, multiply line 51 by 28% (.28) and subtract \$3,500 from the | | | | 77,730. |
| 53 | Alternative minimum foreign tax credit (see instructions) | | | | 77 700 |
| 54 | Tentative minimum tax. Subtract line 53 from line 52 | | | | 77,730. |
| 55 | Enter the tax from Schedule G, line 1a (minus any foreign tax credit from Sch | nedule | G, line 2a) | 55 | 95,409. |
| 56 | Alternative minimum tax, Subtract line 55 from line 54. If zero or less, enter- and on Schedule G, line 1c | 0 En | ter here | 56 | 0. |
| Par | IV – Line 52 Computation Using Maximum Capital Gains R | ates | • | · · · · · · · · · · · · · · · · · · · | |
| | Caution: If you did not complete Part V of Schedule D (Form 1041), the Sche the Qualified Dividends Tax Worksheet, see the instructions before completin | dule D g this _l |) Tax Worksheet, or part. | | |
| 57 | Enter the amount from line 51 | | | 57 | 330,866. |
| 58 | Enter the amount from Schedule D (Form 1041), line 22, line 13 of the Schedule D Tax Worksheet, or line 4 of the Qualified Dividends Tax Worksheet, whichever applies (as refigured for the AMT, if necessary) | 58_ | 87,787. | | |
| 59 | Enter the amount from Schedule D (Form 1041), line 14b, column (2) (as refigured for the AMT, if necessary). If you did not complete Schedule D for the regular tax or the AMT, enter -0 | 59 | 0. | | |
| 60 | If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 58. Otherwise, add lines 58 and 59 and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary) | 60 | 87,787. | | |
| 61 | Enter the smaller of line 57 or line 60 | | | 61 | 87,787. |
| 62 | Subtract line 61 from line 57 | | | 62 | 243,079. |
| | If line 62 is \$175,000 or less, multiply line 62 by 26% (.26). Otherwise, multiply and subtract \$3,500 from the result | | · · · • • | 63 | 64,562. |
| 64 | Maximum amount subject to the 5% rate | 64 | \$2.150 | | 04,502 |
| | Enter the amount from line 23 of Schedule D (Form 1041), line 14 of the Schedule D Tax Worksheet, or line 5 of the Qualified Dividends Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete Schedule D or either worksheet for the regular tax, enter -0 | 65 | 237,706. | | · |
| 66 | Subtract line 65 from line 64. If zero or less, enter -0 | 66 | 0. | | , |
| 67 | Enter the smaller of line 57 or line 58 | 67 | 87,787. | | |
| 68 | Enter the smaller of line 66 or line 67 | 68 | | | |
| 69 | Multiply line 68 by 5% (.05) | | | 69 | |
| 70 | Subtract line 68 from line 67 | 70 | 87,787. | | |
| | Multiply line 70 by 15% (.15) | | ► | 71 | 13,168. |
| | If line 59 is zero or blank, skip lines 72 and 73 and go to line 74. Otherwise, go | | | | |
| | Subtract line 67 from line 61 | | | | |
| | Multiply line 72 by 25% (.25) | _ | ► | 73 | |
| | Add lines 63, 69, 71, and 73 | | 1 | 74 | 77,730. |
| 75 | If line 57 is \$175,000 or less, multiply line 57 by 26% (.26). Otherwise, multiply and subtract \$3,500 from the result | line 5 | 7 by 28% (.28) | 75 | 89,142. |
| | Enter the smaller of line 74 or line 75 here and on line 52 | | | 75 | 77,730. |
| | | • • • • • | <u> </u> | <u></u> | 11,130. |

Form 1041 (2007)

.

•

. Case 1:10-cv-00457-GLS-DRH Document 65-1 Filed 06/08/10 Page 47 of 71

| | m 1041 (2007) DAVID L & LYNN A SMITH IRREV | 9631 | Page 4 |
|-----|--|---------------------------------------|-----------|
| | rt III – Alternative Minimum Tax | l er l | 622 E00 |
| | | 45 | \$22,500. |
| 46 | | - | |
| 47 | | - 3333333333 | |
| 48 | | | |
| 49 | Multiply line 48 by 25% (.25) | 49 | |
| 50 | Subtract line 49 from line 45. If zero or less, enter -0 | | 0. |
| 51 | Subtract line 50 from line 46 | 51 | 330,866. |
| 52 | Go to Part IV of Schedule I to figure line 52 if the estate or trust has qualified dividends or has a gain on lines 14a and 15 of column (2) of Schedule D (Form 1041) (as refigured for the AMT, if necessary). Otherwise, if line 51 is — \$175,000 or less, multiply line 51 by 26% (.26). Over \$175,000, multiply line 51 by 28% (.28) and subtract \$3,500 from the result. | 52 | 77,730. |
| 53 | | | |
| 54 | Tentative minimum tax, Subtract line 53 from line 52 | | 77,730. |
| 55 | | | 95,409. |
| 56 | Alternative minimum tax. Subtract line 55 from line 54. If zero or less, enter -0 Enter here | | |
| | and on Schedule G, line 1c | 56 | 0. |
| Par | t IV – Line 52 Computation Using Maximum Capital Gains Rates | · · · · · · · · · · · · · · · · · · · | |
| | Caution: If you did not complete Part V of Schedule D (Form 1041), the Schedule D Tax Worksheet, or the Qualified Dividends Tax Worksheet, see the instructions before completing this part. | | |
| 57 | Enter the amount from line 51 | 57 | 330,866. |
| 58 | Enter the amount from Schedule D (Form 1041), line 22, line 13 of the Schedule D Tax Worksheet, or line 4 of the Qualified Dividends Tax Worksheet, whichever applies (as refigured for the AMT, if necessary) 58 87,787. | | |
| 59 | Enter the amount from Schedule D (Form 1041), line 14b, column (2) (as refigured for the AMT, if necessary). If you did not complete Schedule D for the regular tax or the AMT, enter -0 | | |
| 60 | If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 58. Otherwise, add lines 58 and 59 and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary) | | |
| 61 | Enter the smaller of line 57 or line 60 | 61 | 87,787. |
| 62 | Subtract line 61 from line 57. | 62 | 243,079. |
| 63 | If line 62 is \$175,000 or less, multiply line 62 by 26% (.26). Otherwise, multiply line 62 by 28% (.28) | | |
| | and subtract \$3,500 from the result | | 64,562. |
| 64 | Maximum amount subject to the 5% rate | | |
| 65 | Enter the amount from line 23 of Schedule D (Form 1041), line 14 of the Schedule D Tax Worksheet, or line 5 of the Qualified Dividends Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete Schedule D or either worksheet for the regular tax, enter -0 | | |
| 65 | Subtract line 65 from line 64. If zero or less, enter -0 | | |
| 67 | Enter the smaller of line 57 or line 58 | 1 | |
| 68 | Enter the smaller of line 66 or line 67 | 1 | |
| 69 | Multiply line 68 by 5% (.05). | 69 | |
| 70 | Subtract line 68 from line 67 | | |
| 71 | Multiply line 70 by 15% (.15) | 71 | 13,168. |
| | If line 59 is zero or blank, skip lines 72 and 73 and go to line 74. Otherwise, go to line 72. | | |
| 72 | Subtract line 67 from line 61 | | |
| .73 | Multiply line 72 by 25% (.25)► | 73 | |
| 74 | Add lines 63, 69, 71, and 73 | 74 | 77,730. |
| 75 | If line 57 is \$175,000 or less, multiply line 57 by 26% (.26), Otherwise, multiply line 57 by 28% (.28) | | |
| | and subtract \$3,500 from the result | 75 | 89,142. |
| 76 | Enter the smaller of line 74 or line 75 here and on line 52 | 76 | 77,730. |

Form 1041 (2007)

•

Case 1:10-cv-00457-GLS-DRH Document 65-1 Filed 06/08/10 Page 48 of 71

| form 1041) Attach to Form 1041, Form 5227, or Form 999-T. See the separate Induced sets over the sets Second sets over the sets Second Second Second sets Second | SCHEDULE D | | Capi | tal Gains a | nd Losses | | | OMB No. 1545-0092 |
|--|---|-------------------------------|--------------------|--------------------|---------------------------------------|---------------------------------------|-----------|--|
| bitand Reveal Instructions for Form 104 (last for Form 522) or Form 198-1, il applicable). Image least or full constructions for Form 104 (last for Form 522) or Form 198-1, il applicable). TRUST U/A 8/4/04 Engreger (utilication number for Form 522) or Form 104 (last for Form 522) or Form 104 (last form 522) or Form 522) or Form 522) or Form 522 o | | ► At | | | | eparate | | 2007 |
| TRUST U/A 6 ///04 D & Dittor A south in Stock 1000000000000000000000000000000000000 | Internal Revenue Service | instructio | ons for Form 104 | 1 (also for Form | 5227 or Form 990-T, if | | | |
| Note: From 5227 Miles seed to complete only Parts 1 and II. Partialisi Short-Term Capital Gains and Cosese - Assets Held One Year or Less 1a Description of property (Example: 10d shares 7% preferred of 2° Co) Data scipired (mo, day, yr) Sales price (mo, day, yr) | | | A SMITH II | RREV | | | | ber |
| Partial Short-Term Capital Gains and Losses – Assets Held One Year or Less 1a Cascription of property (res, day, yr) Date scular (res, day, yr) Sales price (res, day, yr) Octor (res, day, yr) Cotor (res, day, yr) 1a Cascription of property (res, day, yr) Date scular (res, day, yr) Sales price (res instructions) Octor (res, day, yr) 1a Cascription of property (res, day, yr) Date scular (res, day, yr) Sales price (res instructions) Octor (res, day, yr) 1b Enter the short-term gain or (loss), if any, from Schedule D-1, line 1b 1b 1b 2 Short-term capital gain or (loss) from Porms 4684, 6252, 6781, and 8824. 2 3 3 Nat short-term gain or (loss), from Porms 4684, 6252, 6781, and 8824. 3 3 4 Short-term capital gain or (loss), from Porms 4684, 6252, 6781, and 8824. 4 3 5 Met short-term gain or (loss), from Porms 4684, 6252, 6781, and 8824. 4 3 6 Description 0, page 2 Date scular (low of the res and proteoperty) (roo, day, yr) Sales price Capital Loss 6 Description 0, page 2 Date scular (low of the add there the scale (low of the add there scale (low of the add there scale (low of the add there scand proteoperty) (roo, day, yr) <td< td=""><td>the second se</td><td></td><td>ly Parts I and II.</td><td></td><td></td><td></td><td></td><td></td></td<> | the second se | | ly Parts I and II. | | | | | |
| 1a Description of property (mo, day, yr) Date sold (mo, day, yr) Sales price (see instructions) Cost or (see instructions) Gath at (noss) (nost early Subtract (e) from (g) 1 Description of property (rb, day, yr) Date sold (mo, day, yr) Sales price (see instructions) Cost or (see instructions) Gath at (noss) (nost early sold) 1 Description of property (rb, day, yr) Date sold (mo, day, yr) Sales price (see instructions) Gath at (noss) (rb, day, yr) 1 Description of property (rb, day, yr) Date sold (mo, day, yr) Date sold (mo, day, yr) Date sold (mo, day, yr) 2 Description of property (rb, day, yr) Date sold (mo, day, yr) Date sold (mo, day, yr) Date sold (mo, day, yr) Date sold (rb, day, yr) 2 Short-term gain or (loss) from Forms 4684, 6252, 6781, and 6824. 2 Date sold (mo, day, yr) Date sold (rb, day, yr)< | | | • | | eld One Year or L | .ess | | · · · · · |
| b Enter the short-term gain or (loss), if any, from Schedule D-1, line 1b. 1b 2 Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824. 2 3 Net short-term gain or (loss) from partnerships. S corporations, and other estates or trusts. 3 4 Short-term gain or (loss) from partnerships. S corporations, and other estates or trusts. 3 5 Short-term gain or (loss) from partnerships. S corporations, and other estates or trusts. 3 4 Short-term gain or (loss) from partnerships. S corporations, and other estates or trusts. 4 5 Rest/Bit Long-term Capital Gains and Lossese - Assetts Heid More Than One Year 5 6a Description of property (Example: 100 shares 0 (h) (mo, day, yr) 60 (corport) (mo, day, yr) 61 (corport) (corport) 62 (corport) (corport) 63 (corport) 64 (corport) 63 (corport) 63 (corport) 64 (corport) 64 (corport) 64 (corport) 65 (corport) 64 (corport) 65 (corport) 66 (corport) <t< td=""><td>1 a Descriptio (Example</td><td>n of property : 100 shares</td><td>Date acquired</td><td>Date sold</td><td></td><td>Cost or other basis</td><td></td><td>Gain or (loss) for the entire year</td></t<> | 1 a Descriptio (Example | n of property : 100 shares | Date acquired | Date sold | | Cost or other basis | | Gain or (loss) for the entire year |
| 2 Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824 2 3 Net short-term gain or (loss) from partnerships. S corporations, and other estates or trusts 3 4 Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2006 Capital Loss 4 5 Net short-term gain or (loss). Combine lines 1a through 4 in column (t). Enter here and online 13, column (3) on page 2 4 5 Net short-term gain or (loss). Combine lines 1a through 4 in column (t). Enter here and online 13, column (3) on page 2 5 6a Description 10 property (Example: 100 shares 7% protored of 2° Ca) Date acquired (mo, day, yr) Sales price Cost or other entry satisfies 2000 BRISTOL MYERS SQUIBB 11/15/04 7/05/07 63, 795. 48, 160. 15, 635. 5000 DEERFIELD TRIARC CAP CDRP 12/23/04 7/05/07 75, 939. 75, 000. 939. 2200 DEERFIELD TRIARC CAP CDRP 12/23/04 7/09/07 33, 326. 33, 000. 326. 7 Long-term gain or (loss), if any, from Schedule D-1, line 6b. 6b 6b 7 1 Long-term gain or (loss) from partnerships, S corporations, and other estates or trusts. 8 12, 967. 9 | | | | | | | | Suburger (e) Hold (u) |
| 2 Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824 2 3 Net short-term gain or (loss) from partnerships. S corporations, and other estates or trusts 3 4 Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2006 Capital Loss 4 5 Net short-term gain or (loss). Combine lines 1a through 4 in column (t). Enter here and online 13, column (3) on page 2 4 5 Net short-term gain or (loss). Combine lines 1a through 4 in column (t). Enter here and online 13, column (3) on page 2 5 6a Description 10 property (Example: 100 shares 7% protored of 2° Ca) Date acquired (mo, day, yr) Sales price Cost or other entry satisfies 2000 BRISTOL MYERS SQUIBB 11/15/04 7/05/07 63, 795. 48, 160. 15, 635. 5000 DEERFIELD TRIARC CAP CDRP 12/23/04 7/05/07 75, 939. 75, 000. 939. 2200 DEERFIELD TRIARC CAP CDRP 12/23/04 7/09/07 33, 326. 33, 000. 326. 7 Long-term gain or (loss), if any, from Schedule D-1, line 6b. 6b 6b 7 1 Long-term gain or (loss) from partnerships, S corporations, and other estates or trusts. 8 12, 967. 9 | <u></u> | | ļ | | · · · · · | | | · |
| 2 Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824 2 3 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts. 3 4 Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2006 Capital Loss 4 5 Net short-term gain or (loss). Combine lines 1a through 4 in column (t). Enter here and online 13, column (3) on page 2. 4 5 Net short-term gain or (loss). Combine lines 1a through 4 in column (t). Enter here and online 13, column (3) on page 2. 5 6a Description 10 property (Example: 100 shares 7% protored of 2° Co) Date acquired (mo, day, yr) Sales price Col or other emericate (see instructions) Gain of (loss) for the emic year Subtract (e) from (0) 2000 BRISTOL MYERS SQUIBB 11/15/04 7/05/07 63, 795. 48, 160. 15, 635. 5000 DEERFIELD TRIARC CAP CORP 12/23/04 7/05/07 75, 939. 75, 000. 939. 2200 DEERFIELD TRIARC CAP CORP 12/23/04 7/09/07 33, 326. 33, 000. 326. 7 Long-term gain or (loss), if any, from Schedule D-1, line 6b. 6b 6b 7 7 Long-term gain or (loss) from partnerships, S corporations, and other estates or trust | | | | | | | | |
| 2 Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824 2 3 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts. 3 4 Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2006 Capital Loss 4 5 Net short-term gain or (loss). Combine lines 1a through 4 in column (t). Enter here and online 13, column (3) on page 2. 4 5 Net short-term gain or (loss). Combine lines 1a through 4 in column (t). Enter here and online 13, column (3) on page 2. 5 6a Description 10 property (Example: 100 shares 7% protored of 2° Co) Date acquired (mo, day, yr) Sales price Col or other emericate (see instructions) Gain of (loss) for the emic year Subtract (e) from (0) 2000 BRISTOL MYERS SQUIBB 11/15/04 7/05/07 63, 795. 48, 160. 15, 635. 5000 DEERFIELD TRIARC CAP CORP 12/23/04 7/05/07 75, 939. 75, 000. 939. 2200 DEERFIELD TRIARC CAP CORP 12/23/04 7/09/07 33, 326. 33, 000. 326. 7 Long-term gain or (loss), if any, from Schedule D-1, line 6b. 6b 6b 7 7 Long-term gain or (loss) from partnerships, S corporations, and other estates or trust | <u></u> | | <u> </u> | | | | | |
| 2 Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824 2 3 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts. 3 4 Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2006 Capital Loss 4 5 Net short-term gain or (loss). Combine lines 1a through 4 in column (t). Enter here and online 13, column (3) on page 2. 4 5 Net short-term gain or (loss). Combine lines 1a through 4 in column (t). Enter here and online 13, column (3) on page 2. 5 6a Description 10 property (Example: 100 shares 7% protored of 2° Co) Date acquired (mo, day, yr) Sales price Col or other emericate (see instructions) Gain of (loss) for the emic year Subtract (e) from (0) 2000 BRISTOL MYERS SQUIBB 11/15/04 7/05/07 63, 795. 48, 160. 15, 635. 5000 DEERFIELD TRIARC CAP CORP 12/23/04 7/05/07 75, 939. 75, 000. 939. 2200 DEERFIELD TRIARC CAP CORP 12/23/04 7/09/07 33, 326. 33, 000. 326. 7 Long-term gain or (loss), if any, from Schedule D-1, line 6b. 6b 6b 7 7 Long-term gain or (loss) from partnerships, S corporations, and other estates or trust | | | | | | | | |
| 2 Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824 2 3 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts. 3 4 Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2006 Capital Loss 4 5 Net short-term gain or (loss). Combine lines 1a through 4 in column (t). Enter here and online 13, column (3) on page 2. 4 5 Net short-term gain or (loss). Combine lines 1a through 4 in column (t). Enter here and online 13, column (3) on page 2. 5 6a Description 10 property (Example: 100 shares 7% protored of 2° Co) Date acquired (mo, day, yr) Sales price Col or other emericate (see instructions) Gain of (loss) for the emic year Subtract (e) from (0) 2000 BRISTOL MYERS SQUIBB 11/15/04 7/05/07 63, 795. 48, 160. 15, 635. 5000 DEERFIELD TRIARC CAP CORP 12/23/04 7/05/07 75, 939. 75, 000. 939. 2200 DEERFIELD TRIARC CAP CORP 12/23/04 7/09/07 33, 326. 33, 000. 326. 7 Long-term gain or (loss), if any, from Schedule D-1, line 6b. 6b 6b 7 7 Long-term gain or (loss) from partnerships, S corporations, and other estates or trust | | | 1 | | | | | |
| 2 Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824 2 3 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts. 3 4 Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2006 Capital Loss 4 5 Net short-term gain or (loss). Combine lines 1a through 4 in column (t). Enter here and online 13, column (3) on page 2. 4 5 Net short-term gain or (loss). Combine lines 1a through 4 in column (t). Enter here and online 13, column (3) on page 2. 5 6a Description 10 property (Example: 100 shares 7% protored of 2° Co) Date acquired (mo, day, yr) Sales price Col or other emericate (see instructions) Gain of (loss) for the emic year Subtract (e) from (0) 2000 BRISTOL MYERS SQUIBB 11/15/04 7/05/07 63, 795. 48, 160. 15, 635. 5000 DEERFIELD TRIARC CAP CORP 12/23/04 7/05/07 75, 939. 75, 000. 939. 2200 DEERFIELD TRIARC CAP CORP 12/23/04 7/09/07 33, 326. 33, 000. 326. 7 Long-term gain or (loss), if any, from Schedule D-1, line 6b. 6b 6b 7 7 Long-term gain or (loss) from partnerships, S corporations, and other estates or trust | | | | | · | | | |
| 2 Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824 2 3 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts. 3 4 Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2006 Capital Loss 4 5 Net short-term gain or (loss). Combine lines 1a through 4 in column (t). Enter here and online 13, column (3) on page 2. 4 5 Net short-term gain or (loss). Combine lines 1a through 4 in column (t). Enter here and online 13, column (3) on page 2. 5 6a Description 10 property (Example: 100 shares 7% protored of 2° Co) Date acquired (mo, day, yr) Sales price Col or other emericate (see instructions) Gain of (loss) for the emic year Subtract (e) from (0) 2000 BRISTOL MYERS SQUIBB 11/15/04 7/05/07 63, 795. 48, 160. 15, 635. 5000 DEERFIELD TRIARC CAP CORP 12/23/04 7/05/07 75, 939. 75, 000. 939. 2200 DEERFIELD TRIARC CAP CORP 12/23/04 7/09/07 33, 326. 33, 000. 326. 7 Long-term gain or (loss), if any, from Schedule D-1, line 6b. 6b 6b 7 7 Long-term gain or (loss) from partnerships, S corporations, and other estates or trust | | | | | · · · · · · · · · · · · · · · · · · · | | | |
| 2 Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824 2 3 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts. 3 4 Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2006 Capital Loss 4 5 Net short-term gain or (loss). Combine lines 1a through 4 in column (t). Enter here and online 13, column (3) on page 2. 4 5 Net short-term gain or (loss). Combine lines 1a through 4 in column (t). Enter here and online 13, column (3) on page 2. 5 6a Description 10 property (Example: 100 shares 7% protored of 2° Co) Date acquired (mo, day, yr) Sales price Col or other emericate (see instructions) Gain of (loss) for the emic year Subtract (e) from (0) 2000 BRISTOL MYERS SQUIBB 11/15/04 7/05/07 63, 795. 48, 160. 15, 635. 5000 DEERFIELD TRIARC CAP CORP 12/23/04 7/05/07 75, 939. 75, 000. 939. 2200 DEERFIELD TRIARC CAP CORP 12/23/04 7/09/07 33, 326. 33, 000. 326. 7 Long-term gain or (loss), if any, from Schedule D-1, line 6b. 6b 6b 7 7 Long-term gain or (loss) from partnerships, S corporations, and other estates or trust | h Enlos the chest to | | nu from Cohod | ula D.J. Kaa Ja | | | | |
| 3 Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts. 3 4 Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2006 Capital Loss 4 5 Net short-term gain or (loss). Combine lines 1a through 4 in column (f). Enter here and on line 13, column (3) on page 2. 5 9 Net short-term Capital Gains and Losses - Assets Held More Than One Year 5 6a Description of property (Example: 100 shares) (Example: 100 shares) (Two, day, yr) Cell of all e acquired (mo, day, yr) Sales price (color other basis (see instructions) 6 (f) (Gain or (loss) for the entre year (wo, day, yr) 2000 BERISTOL MYERS SQUIBB 11/15/04 7/05/07 63, 795. 48, 160. 15, 635. 5000 DEERFIELD TRIARC CAP CDRP 12/23/04 7/05/07 75, 939. 75, 000. 939. 2200 DEERFIELD TRIARC CAP CDRP 12/23/04 7/09/07 33, 326. 33, 000. 326. 7 Long-term gain or (loss), if any, from Schedule D-1, line 6b. 6b 6b 7 Long-term gain or (loss) from partnerships, S corporations, and other estates or trusts. 8 12, 967. 9 Gain from Form 4797, Part L 10 11 10 11 Long-term gain or (loss), Combine lines 6a through 11 in column (b). Enter here and on line 14a. 11 | D Enter the Short-ter | m gain or (loss), ir a | iny, nom Sched | uie D-1, line (D | •••••••• | •••••• | 15 | |
| 4 Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2006 Capital Loss 4 5 Net short-term gain or (loss), Combine lines 1a through 4 in column (f). Enter here and on line 13, column (g) on page 2 5 Part 11: Long-Term Capital Gains and Losses – Assets Held More Than One Year 5 6a Description of property (Example: 100 shares 7% preferred of '2' Co) Date solid (mo, day, yr) Sales price Cost or or cost or substract (o) from entry sy and the entry sy and th | 2 Short-term capital | gain or (loss) from I | Forms 4684, 625 | 2, 6781, and 8824 | 4 | | 2 | |
| 4 Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2006 Capital Loss 4 5 Net short-term gain or (loss), Combine lines 1a through 4 in column (f). Enter here and on line 13, column (g) on page 2 5 Part 11: Long-Term Capital Gains and Losses – Assets Held More Than One Year 5 6a Description of property (Example: 100 shares 7% preferred of '2' Co) Date solid (mo, day, yr) Sales price Cost or or cost or substract (o) from entry sy and the entry sy and th | | | | | | | | |
| Carryover Worksheet. 4 5 Net short-term gain or (loss). Combine lines 1a through 4 in column (1). Enter here and on line 13, column (3) on page 2. 5 Part31 Long-Term Capital Gains and Losses – Assets Held More Than One Year 5 6a Description of property (Example: 100 shares row (no, day, yr) Date acquired (mo, day, yr) C(a) (mo, day, yr) C(b) (mo, day, yr) 7% preferred of 12 Co) Date acquired (mo, day, yr) Date acquired (mo, day, yr) C(b) (mo, day, yr) C(c) (mo, day, yr) C(c) (mo, day, yr) 2000 BRISTOL MYERS SQUIBE 11/15/04 7/05/07 63, 795. 48, 160. 15, 635. 5000 DEERFIELD TRIARC CAP CORP 12/23/04 7/05/07 75, 939. 75, 000. 939. 2200 DEERFIELD TRIARC CAP CORP 12/23/04 7/09/07 33, 326. 33, 000. 326. 7 Long-term gain or (loss) if any, from Schedule D-1, line 6b. 6b 6b 7 7 Long-term gain or (loss) from partnerships, S corporations, and other estates or trusts. 8 12, 967. 9 Capital gain distributions. 9 10 10 11 10 Cang-term capital loss carryover. Enter the amount, if any | _ | • | • • | | | · · · · · · · · · · · · · · · · · · · | 3 | |
| on line 13, column (3) on page 2 | 4 Short-term capital Carryover Workshe | loss carryover. Ente | r the amount, if | any, from line 9 (| of the 2006 Capital Los | ss | 4 | |
| Long-Term Capital Gains and Losses – Assets Held More Than One Year (a) Celspan="4">Celspan="4" 6a Description of property (Example: 100 shares 7% preferred of '2' Co) Celspan="4">Celspa | 5 Net short-term gai | n or (loss). Combine | lines 1a throug | h 4 in column (f), | Enter here and | | | |
| (a) Description of property (Example: 100 shares 7% preferred of 2 Co) (b) Date acquired (mo, day, yr) (c) Date sold (mo, day, yr) (d) Sales price (c) Cost or other basis (see instructions) (f) Gain or (loss) for the entire year Subtract (e) from (d) 2000 BRISTOL MYERS SQUIBB 11/15/04 7/05/07 63, 795. 48, 160. 15, 635. 2000 DEERFIELD TRIARC CAP CORP 12/23/04 7/05/07 75, 939. 75, 000. 939. 2200 DEERFIELD TRIARC CAP CORP 12/23/04 7/09/07 33, 326. 33, 000. 326. 200 DEERFIELD TRIARC CAP CORP 12/23/04 7/09/07 33, 326. 33, 000. 326. 200 DEERFIELD TRIARC CAP CORP 12/23/04 7/09/07 33, 326. 33, 000. 326. 200 DEERFIELD TRIARC CAP CORP 12/23/04 7/09/07 33, 326. 33, 000. 326. 30 Long-term gain or (loss), if any, from Schedule D-1, line 6b. 6b 6b 6b 7 Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824 7 8 12, 967. 9 9 10 Gain from Form 4797, Part L 10 10 11 10 Gain from Form 4797, Part L 10 | Part I Long-Tei | m Capital Gain | s and Losse | s – Assets He | ld More Than On | <u>-</u> e Year | 5 | <u>. </u> |
| (Example: 100 shares 7% preferred of '2' Co) (mo, day, yr) (mo, day, yr) other basis (see instructions) for the enthe year Subtract (e) from (d) 2000 BRISTOL MYERS SQUIBB 11/15/04 7/05/07 63, 795. 48, 160. 15, 635. 5000 DEERFIELD TRIARC CAP CDRP 12/23/04 7/05/07 75, 939. 75, 000. 939. 2200 DEERFIELD TRIARC CAP CDRP 12/23/04 7/09/07 33, 326. 33, 000. 326. 200 DEERFIELD TRIARC CAP CDRP 12/23/04 7/09/07 33, 326. 33, 000. 326. 200 DEERFIELD TRIARC CAP CDRP 12/23/04 7/09/07 33, 326. 33, 000. 326. 5 0 12/23/04 7/09/07 33, 326. 33, 000. 326. 5 0 0 0 0 0 0 5 0 0 0 0 0 0 5 0 0 0 0 0 0 0 6 0 0 0 0 0 0 0 0 7 8 Net long-term gain or (loss) from partnerships, S corporations, and other | | (a) | (b) | (c) | (d) | (e) | - | |
| 2000 BRISTOL MYERS SQUIBE 11/15/04 7/05/07 63,795. 48,160. 15,635. 5000 DEERFIELD TRIARC CAP CDRP 12/23/04 7/05/07 75,939. 75,000. 939. 2200 DEERFIELD TRIARC CAP CDRP 12/23/04 7/09/07 33,326. 33,000. 326. 2200 DEERFIELD TRIARC CAP CDRP 12/23/04 7/09/07 33,326. 33,000. 326. 200 DEERFIELD TRIARC CAP CDRP 12/23/04 7/09/07 33,326. 33,000. 326. 200 DEERFIELD TRIARC CAP CDRP 12/23/04 7/09/07 33,326. 33,000. 326. 200 DEERFIELD TRIARC CAP CDRP 12/23/04 7/09/07 33,326. 33,000. 326. 500 DEERFIELD TRIARC CAP CDRP 12/23/04 7/09/07 33,326. 33,000. 326. 6 Enter the long-term gain or (loss), if any, from Schedule D-1, line 6b. 6b 6b 6b 7 Long-term gain or (loss) from partnerships, S corporations, and other estates or trusts. 8 12,967. 9 9 Capital gain distributions. 9 9 10 | (Example: | 100 shares | | | Sales price | other basis | | for the entire year |
| 5000 DEERFIELD TRIARC CAP CORP 12/23/04 7/05/07 75, 939. 75, 000. 939. 2200 DEERFIELD TRIARC CAP CORP 12/23/04 7/09/07 33, 326. 33, 000. 326. 12/23/04 7/09/07 33, 326. 33, 000. 326. b Enter the long-term gain or (loss), if any, from Schedule D-1, line 6b. 6b 6b 7 6b 7 8 Net long-term gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824 7 9 Capital gain distributions. 9 10 Gain from Form 4797, Part L 10 11 Long-term capital loss carryover. Enter the amount, if any, from line 14, of the 2006 Capital Loss Carryover Worksheet. 11 12 Net long-term gain or (loss), Combine lines 6a through 11 in column (0, Enter here and on line 14a. 11 | /% pretern | | | | | (see instruction | ns) | Subtract (e) from (d) |
| 5000 DEERFIELD TRIARC CAP CDRP 12/23/04 7/05/07 75,939. 75,000. 939. 2200 DEERFIELD TRIARC CAP CDRP 12/23/04 7/09/07 33,326. 33,000. 326. b Enter the long-term gain or (loss), if any, from Schedule D-1, line 6b. 6b 6b 6b 7 Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824 7 8 8 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts. 8 12,967. 9 Capital gain distributions. 9 10 10 11 Long-term capital loss carryover. Enter the amount, if any, from line 14, of the 2006 Capital Loss 11 12 Net long-term gain or (loss), compine lines 6a through 11 in column (0, Enter here and on line 14a. 14 | | | | 7/05/07 | 63,795. | 48,1 | 60. | 15,635. |
| 2200 DEERFIELD TRIARC CAP CORP 12/23/04 7/09/07 33, 326. 33, 000. 326. b Enter the long-term gain or (loss), if any, from Schedule D-1, tine 6b. 6b 6b 7 Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824 7 8 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts. 8 12, 967. 9 Capital gain distributions. 9 10 11 Long-term capital loss carryover. Enter the amount, if any, from line 14, of the 2006 Capital Loss Carryover Worksheet. 11 12 Net long-term gain or (loss). Combine lines 6a through 11 in column (f). Enter here and on line 14a. 14 | 5000 DEERFIELD | TRIARC CAP C | | 7 /05 /07 | | | | |
| 12/23/04 7/09/07 33, 326. 33, 000. 326. b Enter the long-term gain or (loss), if any, from Schedule D-1, line 6b. 6b 6b 7 6b 7 8 Net long-term gain or (loss) from Porms 2439, 4684, 6252, 6781, and 8824 7 9 6ain from Form 4797, Part L 9 10 10 10 11 Long-term capital loss carryover. Enter the amount, if any, from line 14, of the 2006 Capital Loss 11 12 Net long-term gain or (loss), combine lines 6a through 11 in column (0, Enter here and on line 14a) 14 | 2200 DEERFIELD | TRIARC CAP C | | //05/0/ | 75,939. | 75,0 | 00. | 939. |
| b Enter the long-term gain or (loss), if any, from Schedule D-1, line 6b. 6b 7 Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824 7 8 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts. 8 12, 967. 9 Capital gain distributions. 9 10 10 Gain from Form 4797, Part L. 10 11 Long-term capital loss carryover. Enter the amount, if any, from line 14, of the 2006 Capital Loss 11 12 Net long-term gain or (loss). Combine lines 6a through 11 in column (f). Enter here and on line 14a. 10 | | | | 7/09/07 | 33, 326. | 33,0 | 00. | 326. |
| 7 Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824 7 8 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts. 8 12,967. 9 Capital gain distributions. 9 10 Gain from Form 4797, Part L. 10 11 Long-term capital loss carryover. Enter the amount, if any, from line 14, of the 2006 Capital Loss 11 12 Net long-term gain or (loss). Combine lines 6a through 11 in column (f). Enter here and on line 14a. 10 | | | | | | | | |
| 7 Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824 7 8 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts. 8 12,967. 9 Capital gain distributions. 9 10 Gain from Form 4797, Part L. 10 11 Long-term capital loss carryover. Enter the amount, if any, from line 14, of the 2006 Capital Loss 11 12 Net long-term gain or (loss). Combine lines 6a through 11 in column (f). Enter here and on line 14a. 10 | | | | | | | | · |
| 7 Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824 7 8 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts. 8 12,967. 9 Capital gain distributions. 9 10 Gain from Form 4797, Part L. 10 11 Long-term capital loss carryover. Enter the amount, if any, from line 14, of the 2006 Capital Loss 11 12 Net long-term gain or (loss). Combine lines 6a through 11 in column (f). Enter here and on line 14a. 10 | | | • | | | | | |
| 7 Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824 7 8 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts. 8 12,967. 9 Capital gain distributions. 9 10 Gain from Form 4797, Part L. 10 11 Long-term capital loss carryover. Enter the amount, if any, from line 14, of the 2006 Capital Loss 11 12 Net long-term gain or (loss). Combine lines 6a through 11 in column (f). Enter here and on line 14a. 10 | | | | | | | | |
| 8 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts. 8 12,967. 9 Capital gain distributions. 9 10 Gain from Form 4797, Part L 10 11 Long-term capital loss carryover. Enter the amount, if any, from line 14, of the 2006 Capital Loss 11 12 Net long-term gain or (loss). Combine lines 6a through 11 in column (f). Enter here and on line 14a. 10 | b Enter the long-term | n gain or (loss), if an | iy, from Schedul | le D-1, line 6b | •••••••••••••••••••••••• | · · · · · · · · · · · · · · · · · · · | <u>6b</u> | |
| 8 Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts. 8 12,967. 9 Capital gain distributions. 9 10 Gain from Form 4797, Part L 10 11 Long-term capital loss carryover. Enter the amount, if any, from line 14, of the 2006 Capital Loss 11 12 Net long-term gain or (loss). Combine lines 6a through 11 in column (f). Enter here and on line 14a. 10 | 7 Long-term capital g | jain or (loss) from Fi | orms 2439, 4684 | , 6252, 6781, and | 1 8824 | | 7 | |
| 9 Capital gain distributions. 9 10 Gain from Form 4797, Part L 10 11 Long-term capital loss carryover. Enter the amount, if any, from line 14, of the 2006 Capital Loss 11 12 Net long-term gain or (loss). Combine lines 6a through 11 in column (f). Enter here and on line 14a. 11 | | | | | | | <u> </u> | |
| 10 Gain from Form 4797, Part L 10 11 Long-term capital loss carryover. Enter the amount, if any, from line 14, of the 2006 Capital Loss 11 12 Net long-term gain or (loss). Combine lines 6a through 11 in column (f). Enter here and on line 14a. 11 | 8 Net long-term gain | or (loss) from partn | erships, S corpo | rations, and othe | r estates or trusts | | _8 | 12,967. |
| 10 Gain from Form 4797, Part L 10 11 Long-term capital loss carryover. Enter the amount, if any, from line 14, of the 2006 Capital Loss 11 12 Net long-term gain or (loss). Combine lines 6a through 11 in column (f). Enter here and on line 14a. 11 | 9 Capital gain distribu | utions | | | | | 9 | |
| 11 Long-term capital loss carryover. Enter the amount, if any, from line 14, of the 2006 Capital Loss 11 12 Net long-term gain or (loss). Combine lines 6a through 11 in column (f). Enter here and on line 14a. 11 | | | | | | | | |
| 12 Net long-term gain or (loss). Combine lines 6a through 11 in column (f). Enter here and on line 14a. | | | | | | | 10 | |
| 12 Net long-term gain or (loss). Combine lines 6a through 11 in column (f). Enter here and on line 14a | 11 Long-term capital to Carryover Workshe | oss carryover. Enter | the amount, if a | ny, from line 14, | of the 2006 Capital Lo | SS | 11 | |
| column (3) on page 2► 12 29,867. | 12 Net long-term gain | or (loss). Combine I | ines 6a through | 11 in column (f). | Enter here and on line | e 14a, | _ | 20.007 |

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 1041. FIFA1512_ 01/08/08

Schedule D (Form 1041) 2007

Case 1:10-cv-00457-GLS-DRH Document 65-1 Filed 06/08/10 Page 49 of 71

| Sch | edule D (Form 1041) 2007 DAVID L & LYNN A SM | ITH | IRREV | | | 9631 | Page 2 |
|------------|--|-------------------|--------------------------------|---------------------------|--|-----------------------------|-------------------|
| - | Summary of Parts I and II Caution: Read the instructions before completing this pair | | (1) Bene | eficiaries' tructions) | . (2) Estate's or trus | ťs | (3) Total |
| | Net short-term gain or (loss) | 13 | (300 113 | | 25,010 5 51 6 2 | | |
| | Net long-term gain or (loss): | | | | | | |
| | a Total for year | 14a | | | 29,8 | 67. | 29,867. |
| | b Unrecaptured section 1250 gain (see line 18 of the worksheet | | | | | | |
| | in the instructions) | 14b | | | | | |
| | 004 | 140 | | | • | | |
| | c 28% rate gain► Total net gain or (loss). Combine lines 13 and 14a► | | | | 29,8 | 67. | 29,867. |
| Note | I filme 15, column (3), is a net gain, enter the gain on Form 104 net gains, go to Part V, and do not complete Part IV. If line 15, co yover Worksheet, as necessary. | 1 line | 4 (or Form (3), is a ne | 990-T, Par I loss, com | t I, line 4a), If lines | 14a and 15 | . column (2). |
| Pa | NV Capital Loss Limitation | | | | | | |
| | Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line | 4c, if a | trust), the sma | aller of: | | | |
| i | The loss on line 15, column (3) or b \$3,000 | •••• | | • • • • • • • • • • • | | 16 | |
| Note | a: If the loss on line 15, column (3), is more than \$3,000, or if For ital Loss Carryover Worksheet in the instructions to figure your ca | m 104 poital l | 1, page 1, l | line 22 (or l /er. | Form 990-T, line 34) | , is a loss, | complete the |
| Pa | Tax Computation Using Maximum Capital G | ains | Rates | | | | |
| For | n 1041 filers. Complete this part only if both lines 14a and 15 in contract on Form 1041, line 2b(2), and Form 1041, line 22, is more | olumn | (2) are gain | ns, or an ar | mount is entered in | Part I or Pa | art II and there |
| Cau | ion: Skip this part and complete the worksheet in the instructions | if: | | | | | |
| • 1 | Either line 14b, column (2) or line 14c, column (2) is more than ze | ro, or | | | | | |
| • 6 | Both Form 1041, line 2b(1), and Form 4952, line 4g are more than | zero. | | | | | |
| Form | n 990-T trusts. Complete this part only if both lines 14a and 15 are 1 990-T, and Form 990-T, line 34 is more than zero. Skip this part mn (2) or line 14c, column (2) is more than zero. | and c | s, or qualifie complete the | ed dividend e workshee | s are included in ind t in the instructions | come in Pa if either lin | rt I of a 14b, |
| 17 | Enter taxable income from Form 1041, line 22 (or Form 990-T, li | ne 34) | | 17 | 325,493. | | |
| 18 | Enter the smaller of line 14a or 15 in column (2) but not less than zero | | 29,867. | | | | |
| 19 | Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2) (or enter the qualified dividends included in income in Part I of | | | | | | |
| | Form 990-T) | | <u>57,920.</u> | | | | |
| 20 | Add lines 18 and 19 20 | | <u>87,787.</u> | | | | |
| 21 | If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0 21 | | 0. | | | | |
| 22 | Subtract line 21 from line 20. If zero or less, enter -0 | | | 22 | 87,787. | | |
| 23 | Subtract line 22 from line 17. If zero or less, enter -0 | | | 23 | 237,706. | | |
| - | False the smaller of the encoder of the 17 or 60 150 | | | | 2 160 | | |
| 24 25 | Enter the smaller of the amount on line 17 or \$2,150 Is the amount on line 23 equal to or more than the amount on line | | | 24 | 2,150. | | |
| 25 | \overline{X} Yes. Skip lines 25 through 27; go to line 28 and check the 'N | | | | | | |
| | No. Enter the amount from line 23 | | | 25 | | | |
| 26 | Subtract line 25 from line 24 | | | 26 | | | |
| 27 | Multiply line 26 by 5% (.05) | | | | | 27 | |
| 28 | Are the amounts on lines 22 and 26 the same? | | | | | | |
| | Yes. Skip lines 28 through 31; go to line 32. X No. Enter the smaller of | line 17 | or line 22 | 28 | 87,787. | | |
| 29 | Enter the amount from line 26 (If line 26 is blank, enter -0-) | •••• | ••••• | 29 | 0. | 7 | ; |
| 30 | Subtract line 29 from line 28 | • • • • • • | | 30 | 87,787. | | |
| 31 | Multiply line 30 by 15% (.15) | | | | · | 31 | 13,168. |
| 32 | Figure the tax on the amount on line 23. Use the 2007 Tax Rate | Scheo | lule in the i | nstructions. | | 32 | 82,241. |
| 33 | Add lines 27, 31, and 32 | ••••• | ••••• | | | 33 | 95,409. |
| 34 25 | Figure the tax on the amount on line 17. Use the 2007 Tax Rate | | | nstructions. | | 34 | 112,966. |
| <u>ع</u> ک | Tax on all taxable income. Enter the smaller of line 33 or line 34 on line 1a of Schedule G, Form 1041 (or line 36 of Form 990-T). | nere a | | <u></u> | | 35 | 95,409. |

Schedule D (Form 1041) 2007

| SCHEDULE D Capit | al Gains and Los | sses | - ₁₁₂ - 11 | OM3 No. 1545 |
|----------------------------|------------------|----------------|-----------------------|--------------|
| Case 1:10-cv-00457-GLS-DRH | Document 65-1 | Filed 06/08/10 | Page 50 |) of 71 |

OM3 No. 1545-0092

| - | _ | | _ | _ | - | - | | |
|----|---|---|---|---|----|----|---|--|
| (F | o | m | n | 1 | 04 | 41 |) | |

Capital Gains and Losses ALTERNATIVE MINIMUM TAX

► Attach to Form 1041, Form 5227, or Form 990-T. See the separate

2007

| Internal | ent of the Treasury Revenue Service | instructio | ons for Form 104 | 1 (also for Form | 5227 or Form 990-T, if | applicable). | | |
|---|--|--|--|---|--|--|--|--|
| | | VID L & LYNN | | | | Employer identificatio | n numb | ar |
| | ST U/A 8/4/ | | A SMIIN IN | | | 9631 | | |
| | | need to complete on | ly Parts I and II. | · · · · · · · · · · · · · · · · · · · | ····· | | | |
| Part | | | | s – Assets H | eld One Year or L | ess | | |
| 1a | Descripti (Example | (a) on of property e: 100 shares rred of 'Z' Co) | (b) Date acquired (mo, day, yr) | (c) Date sold (mo, day, yr) | (d) Sales price | (e) Cost or other basis (see instruction | ıs) | (f) Gain or (loss) for the entire year Subtract (e) from (d) |
| | | | | | | | | • |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | <u> </u> | | | | | | | |
| | | | | 1 | | | | |
| | | · · · · · · · · · · · · · · · · · · · | | | | | | |
| | | | | 1 | | | | |
| | | | L | | | | | |
| | | | | | | | | |
| b 8 | Enter the short-te | erm gain or (loss), if a | any, from Schedi | ule D-1, line 1b | | • • • • • • • • • • • • • • • • • | <u>1</u> b | |
| | | | | 0 (70) 000 | | | ~ | |
| 2 3 | Short-term capita | al gain or (loss) from I | Forms 4684, 625 | 2, 6/81, and 8824 | 4 | • • • • • • • • • • • • • • • • • • | 2 | |
| | | in or flood) from cost | norshing C opro | artions' and alb | or ortator or truck | | 3 | |
| | - | | | | er estates or trusts | | 3 | |
| | | I loss carryover. Ente | | | of the 2006 Capital Los | 55 | 4 | |
| | • | | | | | | -4 | |
| 51 | let short-term ga | ain or (loss). Combine | lines la throug | h 4 in column (f) | Enter here and | | | |
| · · | n line 13. colum | n (3) on page 2 | | | | • | 5 | |
| | | n (3) on page 2 | | • • <u>• • •</u> • • • • <u>• • • •</u> • • • | | | 5 | |
| | I Long-Te | n (3) on page 2 erm Capital Gain (a) | | • • <u>• • •</u> • • • • <u>• • • •</u> • • • | eld More Than On (d) | | 5 | (0) |
| | Long-Te | n (3) on page 2 erm Capital Gain (a) on of property | s and Losses (b) Date acquired | s – Assets He (c) Date sold | eld More Than On | e Year (e) Cost or | 5 | (f) Gain or (loss) |
| Part | Descriptio | n (3) on page 2 erm Capital Gain (a) | s and Losses | s – Assets He | eld More Than On (d) | e Year (e) | | (f) Gain or (loss) for the entire year Subtract (e) from (d) |
| Part | Descriptio | n (3) on page 2 erm Capital Gain (a) on of property e: 100 shares | s and Losses (b) Date acquired | s – Assets He (c) Date sold | eld More Than On (d) | e Year (e) Cost or other basis | | Gain or (loss) for the entire year |
| Part. 6a 2000 | Description (Example 7% prefer BRISTOL M | n (3) on page 2 erm Capital Gain (a) on of property a: 100 shares rred of 'Z' Co) IYERS SQUIBB | s and Losses (b) Date acquired (mo, day, yr) 11/15/04 | s – Assets He (c) Date sold (mo, day, yr) | eld More Than On (d) | e Year (e) Cost or other basis | 15) | Gain or (loss) for the entire year |
| Part. 6a 2000 | Description (Example 7% prefer BRISTOL M | n (3) on page 2 erm Capital Gain (a) on of property e: 100 shares rred of 'Z' Co) | s and Losses (b) Date acquired (mo, day, yr) 11/15/04 | s – Assets He (c) Date sold (mo, day, yr) 7/05/07 | eld More Than On (d) Sales price | e Year (e) Cost or other basis (see instruction | 15) | Gain or (loss) for the entire year Subtract (e) from (d) 15, 635. |
| 6a 2000 5000 | Description (Example 7% prefer BRISTOL M DEERFIELD | n (3) on page 2 erm Capital Gain (a) on of property e: 100 shares rred of 'Z' Co) IYERS SQUIBB D TRIARC CAP C | s and Losses (b) Date acquired (mo, day, yr) 11/15/04 DRP 12/23/04 | s – Assets He (c) Date sold (mo, day, yr) 7/05/07 | eld More Than On (d) Sales price | e Year (e) Cost or other basis (see instruction | ns) 60. | Gain or (loss) for the entire year Subtract (e) from (d) 15, 635. |
| 6a 2000 5000 | Description (Example 7% prefer BRISTOL M DEERFIELD | n (3) on page 2 erm Capital Gain (a) on of property a: 100 shares rred of 'Z' Co) IYERS SQUIBB | s and Losses (b) Date acquired (mo, day, yr) 11/15/04 DRP 12/23/04 DRP | 5 – Assets He (c) Date sold (mo, day, yr) 7/05/07 | eld More Than On (d) Sales price 63, 795. 75, 939. | e Year (e) Cost or other basis (see instruction 48, 1 75, 0 | ns) 60. 00. | Gain or (loss) for the entire year Subtract (e) from (d) 15, 635. 939. |
| 6a 2000 5000 | Description (Example 7% prefer BRISTOL M DEERFIELD | n (3) on page 2 erm Capital Gain (a) on of property e: 100 shares rred of 'Z' Co) IYERS SQUIBB D TRIARC CAP C | s and Losses (b) Date acquired (mo, day, yr) 11/15/04 DRP 12/23/04 | 5 – Assets He (c) Date sold (mo, day, yr) 7/05/07 7/05/07 | eld More Than On (d) Sales price 63, 795. | e Year (e) Cost or other basis (see instruction 48, 1 | ns) 60. 00. | Gain or (loss) for the entire year Subtract (e) from (d) 15, 635. 939. |
| 6a 2000 5000 | Description (Example 7% prefer BRISTOL M DEERFIELD | n (3) on page 2 erm Capital Gain (a) on of property e: 100 shares rred of 'Z' Co) IYERS SQUIBB D TRIARC CAP C | s and Losses (b) Date acquired (mo, day, yr) 11/15/04 DRP 12/23/04 DRP | 5 – Assets He (c) Date sold (mo, day, yr) 7/05/07 | eld More Than On (d) Sales price 63, 795. 75, 939. | e Year (e) Cost or other basis (see instruction 48, 1 75, 0 | ns) 60. 00. | Gain or (loss) for the entire year Subtract (e) from (d) |
| 6a 2000 5000 | Description (Example 7% prefer BRISTOL M DEERFIELD | n (3) on page 2 erm Capital Gain (a) on of property e: 100 shares rred of 'Z' Co) IYERS SQUIBB D TRIARC CAP C | s and Losses (b) Date acquired (mo, day, yr) 11/15/04 DRP 12/23/04 DRP | 5 – Assets He (c) Date sold (mo, day, yr) 7/05/07 | eld More Than On (d) Sales price 63, 795. 75, 939. | e Year (e) Cost or other basis (see instruction 48, 1 75, 0 | ns) 60. 00. | Gain or (loss) for the entire year Subtract (e) from (d) 15, 635. 939. |
| 6a 2000 5000 | Description (Example 7% prefer BRISTOL M DEERFIELD | n (3) on page 2 erm Capital Gain (a) on of property e: 100 shares rred of 'Z' Co) IYERS SQUIBB D TRIARC CAP C | s and Losses (b) Date acquired (mo, day, yr) 11/15/04 DRP 12/23/04 DRP | 5 – Assets He (c) Date sold (mo, day, yr) 7/05/07 | eld More Than On (d) Sales price 63, 795. 75, 939. | e Year (e) Cost or other basis (see instruction 48, 1 75, 0 | ns) 60. 00. | Gain or (loss) for the entire year Subtract (e) from (d) 15, 635. 939. |
| 6a 2000 5000 | Description (Example 7% prefer BRISTOL M DEERFIELD | n (3) on page 2 erm Capital Gain (a) on of property e: 100 shares rred of 'Z' Co) IYERS SQUIBB D TRIARC CAP C | s and Losses (b) Date acquired (mo, day, yr) 11/15/04 DRP 12/23/04 DRP | 5 – Assets He (c) Date sold (mo, day, yr) 7/05/07 | eld More Than On (d) Sales price 63, 795. 75, 939. | e Year (e) Cost or other basis (see instruction 48, 1 75, 0 | ns) 60. 00. | Gain or (loss) for the entire year Subtract (e) from (d) 15, 635. 939. |
| Part 6a 2000 2200 2200 | Description (Example 7% prefer BRISTOL M DEERFIELD DEERFIELD | n (3) on page 2 erm Capital Gain (a) on of property a: 100 shares rred of 'Z' Co) IYERS SQUIBB D TRIARC CAP C D TRIARC CAP C | s and Losses (b) Date acquired (mo, day, yr) 11/15/04 DRP 12/23/04 DRP 12/23/04 | s – Assets He (c) Date sold (mo, day, yr) 7/05/07 7/05/07 7/09/07 | eld More Than On (d) Sales price 63, 795. 75, 939. 33, 326. | e Year (e) Cost or other basis (see instruction 48, 1 75, 0 33, 0 | 15) 60. 00. | Gain or (loss) for the entire year Subtract (e) from (d) 15, 635. 939. |
| Part 6a 2000 2200 2200 | Description (Example 7% prefer BRISTOL M DEERFIELD DEERFIELD | n (3) on page 2 erm Capital Gain (a) on of property a: 100 shares rred of 'Z' Co) IYERS SQUIBB D TRIARC CAP C D TRIARC CAP C | s and Losses (b) Date acquired (mo, day, yr) 11/15/04 DRP 12/23/04 DRP 12/23/04 | s – Assets He (c) Date sold (mo, day, yr) 7/05/07 7/05/07 7/09/07 | eld More Than On (d) Sales price 63, 795. 75, 939. | e Year (e) Cost or other basis (see instruction 48, 1 75, 0 33, 0 | ns) 60. 00. | Gain or (loss) for the entire year Subtract (e) from (d) 15, 635. 939. |
| Part 6a 2000 5000 2200 | Long-Tell Description (Example 7% prefer BRISTOL M DEERFIELD DEERFIELD DEERFIELD | n (3) on page 2 erm Capital Gain (a) on of property a: 100 shares rred of 'Z' Co) <u>IYERS SQUIBB</u> O TRIARC CAP C O TRIARC CAP C | s and Losses (b) Date acquired (mo, day, yr) 11/15/04 DRP 12/23/04 DRP 12/23/04 hy, from Schedu | s — Assets He (c) Date sold (mo, day, yr) 7/05/07 7/05/07 7/09/07 | eld More Than On (d) Sales price 63, 795. 75, 939. 33, 326. | e Year (e) Cost or other basis (see instruction 48, 1 75, 0 33, 0 | ns) 60. 00. | Gain or (loss) for the entire year Subtract (e) from (d) 15, 635. 939. |
| Part 6a 2000 5000 2200 | Long-Tell Description (Example 7% prefer BRISTOL M DEERFIELD DEERFIELD DEERFIELD | n (3) on page 2 erm Capital Gain (a) on of property a: 100 shares rred of 'Z' Co) <u>IYERS SQUIBB</u> O TRIARC CAP C O TRIARC CAP C | s and Losses (b) Date acquired (mo, day, yr) 11/15/04 DRP 12/23/04 DRP 12/23/04 hy, from Schedu | s — Assets He (c) Date sold (mo, day, yr) 7/05/07 7/05/07 7/09/07 | eld More Than On (d) Sales price 63, 795. 75, 939. 33, 326. | e Year (e) Cost or other basis (see instruction 48, 1 75, 0 33, 0 | 15) 60. 00. | Gain or (loss) for the entire year Subtract (e) from (d) 15, 635. 939. |
| Part 6a 2000 5000 2200 2200 5000 7 L | Long-Tell Description (Example 7% prefer BRISTOL M DEERFIELD DEERFIELD DEERFIELD cong-term capital | n (3) on page 2 erm Capital Gain (a) on of property e: 100 shares med of Z' Co) IYERS SQUIBB O TRIARC CAP C O TRIARC CAP C O TRIARC CAP C | s and Losses (b) Date acquired (mo, day, yr) 11/15/04 DRP 12/23/04 DRP 12/23/04 DRP 12/23/04 orms 2439, 4684 | s — Assets He (c) Date sold (mo, day, yr) 7/05/07 7/05/07 7/09/07 109/07 | eld More Than On (d) Sales price 63, 795. 75, 939. 33, 326. | e Year (e) Cost or other basis (see instruction 48, 1 75, 0 33, 0 | ns) 60. 00. 00. 6b | Gain or (loss) for the entire year Subtract (e) from (d) 15, 635. 939. 326. |
| Part 6a 2000 5000 2200 2200 | Long-Tell Description (Example 7% prefer BRISTOL M DEERFIELD DEERFIELD DEERFIELD cong-term capital | n (3) on page 2 erm Capital Gain (a) on of property e: 100 shares med of Z' Co) IYERS SQUIBB O TRIARC CAP C O TRIARC CAP C O TRIARC CAP C | s and Losses (b) Date acquired (mo, day, yr) 11/15/04 DRP 12/23/04 DRP 12/23/04 DRP 12/23/04 orms 2439, 4684 | s — Assets He (c) Date sold (mo, day, yr) 7/05/07 7/05/07 7/09/07 109/07 | eld More Than On (d) Sales price 63, 795. 75, 939. 33, 326. | e Year (e) Cost or other basis (see instruction 48, 1 75, 0 33, 0 | ns) 60. 00. | Gain or (loss) for the entire year Subtract (e) from (d) 15, 635. 939. |
| Part 6a 2000 5000 2200 2200 | Long-Te Descriptio (Example 7% prefer BRISTOL M DEERFIELD DEERFIELD DEERFIELD Cong-term capital let long-term gain | n (3) on page 2 erm Capital Gain (a) on of property a: 100 shares rred of 'Z' Co) IYERS SQUIBB D TRIARC CAP C D TRIARC CAP C D TRIARC CAP C TRIARC CAP C m gain or (loss), if ar gain or (loss) from F n or (loss) from partn | s and Losses (b) Date acquired (mo, day, yr) 11/15/04 DRP 12/23/04 DRP 12/23/04 DRP 12/23/04 orms 2439, 4684 perships, S corport | 5 — Assets He (c) Date sold (mo, day, yr) 7/05/07 7/05/07 7/09/07 109/07 | eld More Than On (d) Sales price 63, 795. 75, 939. 33, 326. d 8824 | e Year (e) Cost or other basis (see instruction 48, 1 75, 0 33, 0 | пs) 60. 00. 6b 7 8 | Gain or (loss) for the entire year Subtract (e) from (d) 15, 635. 939. 326. |
| Part 6a 2000 5000 2200 2200 | Long-Te Descriptio (Example 7% prefer BRISTOL M DEERFIELD DEERFIELD DEERFIELD Cong-term capital let long-term gain | n (3) on page 2 erm Capital Gain (a) on of property a: 100 shares rred of 'Z' Co) IYERS SQUIBB D TRIARC CAP C D TRIARC CAP C D TRIARC CAP C TRIARC CAP C m gain or (loss), if ar gain or (loss) from F n or (loss) from partn | s and Losses (b) Date acquired (mo, day, yr) 11/15/04 DRP 12/23/04 DRP 12/23/04 DRP 12/23/04 orms 2439, 4684 perships, S corport | 5 — Assets He (c) Date sold (mo, day, yr) 7/05/07 7/05/07 7/09/07 109/07 | eld More Than On (d) Sales price 63, 795. 75, 939. 33, 326. | e Year (e) Cost or other basis (see instruction 48, 1 75, 0 33, 0 | ns) 60. 00. 00. 6b | Gain or (loss) for the entire year Subtract (e) from (d) 15, 635. 939. 326. |
| Part 6a 2000 5000 2200 2200 5000 2200 2200 220 | Long-Tell Description (Example 7% prefer DERFIELD DEERFIELD DEERFIELD DEERFIELD DEERFIELD det long-term capital let long-term gai capital gain distril | n (3) on page 2 erm Capital Gain (a) on of property a: 100 shares rred of Z' Co) <u>IYERS SQUIBB</u> D TRIARC CAP C D TRIARC CAP C D TRIARC CAP C TRIARC CAP C D TRIARC FOR C TRIARC CAP C D TRIARC CAP C D TRIARC CAP C D TRIARC CAP C | s and Losses (b) Date acquired (mo, day, yr) 11/15/04 DRP 12/23/04 DRP 12/23/04 DRP 12/23/04 hy, from Schedu forms 2439, 4684 herships, S corpo | s — Assets He (c) Date sold (mo, day, yr) 7/05/07 7/05/07 7/09/07 109/07 | eld More Than On (d) Sales price 63, 795. 75, 939. 33, 326. d 8824 | e Year (e) Cost or other basis (see instruction 48, 1 75, 0 33, 0 | пs) 60. 00. 6b 7 8 | Gain or (loss) for the entire year Subtract (e) from (d) 15, 635. 939. 326. |
| Part 6a 2000 5000 2200 2200 2200 2200 2200 220 | Long-Te Descriptio (Example 7% prefer BRISTOL M DEERFIELD DEERFIELD DEERFIELD DEERFIELD Cong-term capital Net long-term gain Capital gain distril Sain from Form 4 | n (3) on page 2 erm Capital Gain (a) on of property a: 100 shares rred of 'Z' Co) IYERS SQUIBB D TRIARC CAP C D TRIARC CAP C D TRIARC CAP C TRIARC CAP C TRIARC CAP C D TRIARC FOR C TRIARC CAP C | s and Losses (b) Date acquired (mo, day, yr) 11/15/04 DRP 12/23/04 DRP 12/23/04 DRP 12/23/04 orms 2439, 4684 herships, S corpo | 5 — Assets He (c) Date sold (mo, day, yr) 7/05/07 7/05/07 7/09/07 109/07 | eld More Than On (d) Sales price 63, 795. 75, 939. 33, 326. d 8824 | e Year (e) Cost or other basis (see instruction 48, 1 75, 0 33, 0 | ns) 60. 00. 6b 7 8 9 | Gain or (loss) for the entire year Subtract (e) from (d) 15, 635. 939. 326. |

12 Net long-term gain or (loss). Combine lines 6a through 11 in column (f). Enter here and on line 14a, column (3) on page 2

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

▶ 12

Case 1:10-cv-00457-GLS-DRH Document 65-1 Filed 06/08/10 Page 51 of 71

| Sch | edule D (Form 1041) 2007 DAVID L & LYNN A SM | ITH | IRREV | | 7.0 | 963 | <u> 1 Page 2</u> |
|---------------|--|------------------|--------------------------------|------------------------|---|-----------------------------|------------------------|
| | Summary of Parts I and II Caution: Read the instructions before completing this part | rt. | (1) Bene (see inst | | (2) Estate's or tru | st's | (3) Total |
| 13 | Net short-term gain or (loss) | 13 | | | | | |
| | Net long-term gain or (loss): a Total for year | 14a | | | | 367 | 29,867. |
| | b Unrecaptured section 1250 gain (see line 18 of the worksheet in the instructions) | 14b | | | | | |
| | | 14c | | | | | |
| | c 28% rate gain Total net gain or (loss). Combine lines 13 and 14a | | | | 29.5 | 367. | 29,867. |
| Not are | e: If line 15, column (3), is a net gain, enter the gain on Form 104 net gains, go to Part V, and do not complete Part IV. If line 15, co ryover Worksheet, as necessary. | 1. line | 4 (or Form (3), is a nel | 990-T, Pa loss, con | rt I, line 4a), If line | s 14a and | 15. column (2). |
| | N Capital Loss Limitation | | ALTERN | ATIVE | MINIMUM TAX | _ | |
| | Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line | 4c, if a | | | <u> </u> | | |
| ; | a The loss on line 15, column (3) or b \$3,000 | | | | | 16 | |
| Note Cap | e: If the loss on line 15, column (3), is more than \$3,000, or if For ital Loss Carryover Worksheet in the instructions to figure your ca | m 104 pital I | 1, page 1, li loss carryov | ine 22 (or i er. | Form 990-T, line 34 | t), is a los | s, complete the |
| Pa | Tax Computation Using Maximum Capital G | ains | Rates | | | | |
| Fort is ar | n 1041 filers. Complete this part only if both lines 14a and 15 in contrast on Form 1041, line 2b(2), and Form 1041, line 22, is more | than a | (2) are gain zero. | is, or an a | mount is entered in | n Part I or | Part II and there |
| Cau | tion: Skip this part and complete the worksheet in the instructions | if: | | | | | |
| • 1 | Either line 14b, column (2) or line 14c, column (2) is more than ze | ro, or | | | | | |
| • 1 | Both Form 1041, line 2b(1), and Form 4952, line 4g are more than | zero. | | | | | |
| Form | n 990-T trusts. Complete this part only if both lines 14a and 15 are n 990-T, and Form 990-T, line 34 is more than zero. Skip this part mn (2) or line 14c, column (2) is more than zero. | and c | s, or qualifie complete the | d dividenc workshee | Is are included in in at in the instruction: | ncome in f s if either l | Part I of line 14b, |
| 17 | Enter taxable income from Form 1041, line 22 (or Form 990-T, line | ne 34) | | 17 | | | |
| 18 | Enter the smaller of line 14a or 15 in column (2) but not less than zero | | 29,867. | | | | |
| 19 | Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2) (or enter the qualified dividends included in income in Part I of | | | | | | |
| 20 | Form 990-T) 19 Add lines 18 and 19 20 | | <u>57,920.</u> 87,787. | | | | |
| 20 | | | 01,101. | | | | |
| | If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0, > 21 | | 0. | | | | |
| | Subtract line 21 from line 20. If zero or less, enter -0 | | | 22 | 87,787. | | |
| 23 | Subtract line 22 from line 17. If zero or less, enter -0 | • • • • • | | 23 | | | |
| 24 | Enter the smaller of the amount on line 17 or \$2,150 | | | 24 | | | |
| | is the amount on line 23 equal to or more than the amount on lin | | 7 | | | | |
| | Yes. Skip lines 25 through 27; go to line 28 and check the 'N | | | | | | |
| | No. Enter the amount from line 23 | | | 25 | | | |
| 26 | Subtract line 25 from line 24 | | | 26 | | | |
| 27 | Multiply line 25 by 5% (.05) | | | | | 27 | |
| 28 | Are the amounts on lines 22 and 26 the same? | | | | | | |
| | Yes. Skip lines 28 through 31; go to line 32. No. Enter the smaller of | line 17 | or line 22 | 28 | | | |
| 29 | Enter the amount from line 26 (If line 26 is blank, enter -0-) | | | 29 | <u></u> | | |
| 30 | Subtract line 29 from line 28 | | | 30 | | | |
| 31 | Multiply line 30 by 15% (.15) | | | | | 31 | |
| 32 | Figure the tax on the amount on line 23. Use the 2007 Tax Rate | | | | | 32 | |
| 33 | Add lines 27, 31, and 32 | | | •••••• | ••••• | 33 | |
| 34 | Figure the tax on the amount on line 17. Use the 2007 Tax Rate | Schad | lula in tha in | struction- | | 34 | |
| | Tax on all taxable income. Enter the smaller of line 33 or line 34 on line 1a of Schedule G. Form 1041 (or line 36 of Form 990-T). | | | | • | 35 | |

Schedule D (Form 1041) 2007

Case 1:10-cv-00457-GLS-DRH Document 65-1 Filed 06/08/10 Page 52 of 71.

| Sch | edule E (Form 1040) 2007 | | | Attachmen | | | | | | Page 2 |
|--|---|--|---|---|---|------------------------------------|---|--|------------------|------------------|
| Nam | e(s) shown on return. Do not enter name and social security nu | | | • | Yei | | security nur | nber | | |
| DA | VID L & LYNN A SMITH IRREV TRU | JST U/A 8/4/04 | | | | | 9631 | | | |
| Cau | nion: The IRS compares amounts reported on y | our tax return with amou | ints | shown on Schedu | ile(s) K | -1 | | | | |
| Pa | n Income or Loss From Partners | hips and S Corpo | ratio | ons | | | | | | |
| Not | te, If you report a loss from an al-risk activity for the Form 6198. See instructions. | which any amount is no | t at : | risk, you must ch | eck the | box ir | column | (e) on line 21 | 3 and | |
| 27 | loss from a passive activity (if that loss was no | ot reported on Form 858 | 2), 0 | basis limitations, r unreimbursed p | a prior artners | year u hip exp | nallowed benses? | 🗍 Yes | Σ | No |
| | If you answered 'Yes,' see instructions before | completing this section. | | (h) Entry D | | | | | | |
| | | | | (b) Enter P for partnership; | (c) Ch | | | mployer lification | | heck if mount |
| 28 | (a) Name | | | S for S | fore partne | | | imber | | at risk |
| | PINE STREET CAPITAL PARTNERS, | LP | | corporation P | r | <u>,</u> | 20-1 | 336924 | | |
| | FEE INCOME | 3 <u></u> | | P | | | | 336924 | | |
| | FEES | | | <u>P</u> | | | | 336924 | | |
| | AMORTIZATION | | | . P | | | | 336924 | | |
| | Passive Income and Loss | | | | lonnas | live in | come and | | | |
| | (f) Passive loss allowed | (g) Passive income | 6 |) Nonpassive loss | | n Sect | ion 179 | 1 ON | npass | ive |
| | (attach Form 8582 if required) | from Schedule K-1 | fr fr | om Schedule K-1 | ex fr | om Fo | deduction rm 4562 | inco Sche | me fro dule i | |
| A | | | <u> </u> | | <u> </u> | | | | | |
| В | | | | | _ | | | | 4, | 514. |
| <u> </u> | | | | 26,376 | | | | | | |
| _D | | | | 208 | • | | | <u>. </u> | | |
| | a Totals | | | | | | | | <u> </u> | <u>514.</u> |
| | b Totals | | | 26,584 | | | <u> </u> | | <u></u> | |
| 30 | Add columns (g) and (j) of line 29a | | | | | . <i>.</i> | | | | <u>514.</u> |
| 31 | | | | | | · · · • • • | 31 | | -26, | 584. |
| 32 | include in the total on line 41 below | <u></u> | 30 ar | nd 31. Enter the re | esult he | ere and | 32 | 2 | -22, | 070. |
| - | till Income or Loss From Estates | | | | | | | (h) Emp | 10.000 | |
| 33 A | | (a) Name | | | | | | (b) Emp | loyer | U 110. |
| B | <u></u> | | | | | | | | | |
| <u></u> | Passive Income | andloss | | | | No | | | | |
| | (c) Passive deduction or loss allo | . 6/14 2033 | | | | | | Income and | I ACC | |
| | | wed | 6 | Passive income | (0) | | | Income and | | |
| | (c) Fassive deduction of loss and (attach Form 8582 if required | | |) Passive income om Schedule K-1 | | Deduct | ion or los edule K-1 | s (1) Oth | er inci | |
| A | | | | | | Deduct | ion or los | s (1) Oth | er inci | |
| A B | | | | | | Deduct | ion or los | s (1) Oth | er inci | |
| В | | | | | | Deduct | ion or los | s (1) Oth | er inci | |
| B 34a | (attach Form 8582 if required | | | | | Deduct | ion or los | s (1) Oth | er inci | |
| B 34a | a Totals | | - fro | om Schedule K-1 | tro | Deduct m Sch | ion or los | s (1) Oth from So | er inci | |
| B 34a | a Totals | | | om Schedule K-1 | fro | Deduct m Sch | ion or los edule K-1 | s (1) Oth from So | er inci | |
| B 34a 1 35 | (attach Form 8582 if required a Totals b Totals Add columns (d) and (f) of line 34a Add columns (c) and (e) of line 34b Total estate and trust income or (loss). Combin |) ne lines 35 and 36. Ente | fro | om Schedule K-1 | fro | Deduct m Sch | ion or los edule K-1 | s (1) Oth from So | er inci | |
| B 34; 35 36 37 | (attach Form 8582 if required a Totals b Totals Add columns (d) and (f) of line 34a Add columns (c) and (e) of line 34b Total estate and trust income or (loss). Combin result here and include in the total on line 41 b |) ne lines 35 and 36. Enter elow. | fro | om Schedule K-1 | | Deduct m Sch | ion or los edule K-1 | s (1) Oth from So | er inc: hedui | |
| B 34; 35 36 37 Par | (attach Form 8582 if required a Totals b Totals Add columns (d) and (f) of line 34a Add columns (c) and (e) of line 34b Total estate and trust income or (loss). Combin result here and include in the total on line 41 b t IV. Income or Loss From Real Est |) ne lines 35 and 36. Ente elow. ate Mortgage Inve: (b) Employer | fro | ent Conduits | | Deduct m Sch | ion or los edule K-1 | s (f) Oth from So | er inco hedui | e K-1 |
| B 34; 35 36 37 | (attach Form 8582 if required a Totals b Totals Add columns (d) and (f) of line 34a Add columns (c) and (e) of line 34b Total estate and trust income or (loss). Combin result here and include in the total on line 41 b |) ne lines 35 and 36. Ente elow | fro er the | ent Conduits | | Deduct m Sch | ion or los edule K-1 35 36 37 - Resid | s (1) Oth from So | er inco hedui | e K-1 |
| B 34; 35 36 37 Par | (attach Form 8582 if required a Totals b Totals Add columns (d) and (f) of line 34a Add columns (c) and (e) of line 34b Total estate and trust income or (loss). Combin result here and include in the total on line 41 b t IV. Income or Loss From Real Est |) ne lines 35 and 36. Ente elow. ate Mortgage Inve: (b) Employer | fro er the | ent Conduits c) Excess inclusion rgm Schedules Q, | | Deduct m Sch | ion or los edule K-1 35 36 37 - Resid e income | s (1) Oth from So | er inco hedui | e K-1 |
| B 34; 35 36 37 Par | (attach Form 8582 if required a Totals b Totals Add columns (d) and (f) of line 34a Add columns (c) and (e) of line 34b Total estate and trust income or (loss). Combin result here and include in the total on line 41 b t IV. Income or Loss From Real Est | he lines 35 and 36. Ente elow. ate Mortgage Inves (b) Employer identification number | er the | ent Conduits c) Excess inclusion rom Schedules Q, 2 (see instructions) | (REM (d) (sch | ICs) · Taxabinet los edules | ion or los adule K-1 35 36 37 - Resid e income s) from Q, line 11 | s (f) Oth from So | er inco hedui | e K-1 |
| B 34: 35 36 37 Par 38 39 | (attach Form 8582 if required a Totals b Totals Add columns (d) and (f) of line 34a Add columns (c) and (e) of line 34b Total estate and trust income or (loss). Combin result here and include in the total on line 41 b tive Income or Loss From Real Est (a) Name | he lines 35 and 36. Ente elow. ate Mortgage Inves (b) Employer identification number | er the | ent Conduits c) Excess inclusion rom Schedules Q, 2 (see instructions) | (REM (d) (sch | ICs) · Taxabinet los edules | ion or los adule K-1 35 36 37 - Resid e income s) from Q, line 11 | s (f) Oth from So | er inco hedui | e K-1 |
| B 34: 35 36 37 Par 38 39 | (attach Form 8582 if required a Totals b Totals Add columns (d) and (f) of line 34a Add columns (c) and (e) of line 34b Total estate and trust income or (loss). Combin result here and include in the total on line 41 b tive Income or Loss From Real Est (a) Name |) ne lines 35 and 36. Ente elow ate Mortgage Inves (b) Employer identification number esult here and include in | er the | ent Conduits c) Excess inclusion rom Schedules Q, 2c (see instructions) total on line 41 b | (REM (d) (d) (sch | ICs) Taxab net los adules | ion or los adule K-1 35 36 37 - Resid e income s) from Q, line 11 39 | s (1) Oth from So | er inco hedui | e K-1 |
| B 344 35 36 37 Par 38 39 Par | (attach Form 8582 if required a Totals b Totals Add columns (d) and (f) of line 34a Add columns (c) and (e) of line 34b Total estate and trust income or (loss). Combin result here and include in the total on line 41 b tiv Income or Loss From Real Est (a) Name Combine columns (d) and (e) only. Enter the re V Summary | b) The lines 35 and 36. Enter elow | er the stm (line 42 be | ent Conduits c) Excess inclusion from Schedules Q, 2c (see instructions) total on line 41 b alow | (REM (d) (d) (c) (c) (c) | ICs) Taxab net los adules | ion or los adule K-1 35 36 37 - Resid e income s) from Q, line 11 39 40 | s (1) Oth from So | er incr hedul | e K-1 |
| B 34: 35 36 37 Par 38 39 Par 40 41 | (attach Form 8582 if required a Totals b Totals Add columns (d) and (f) of line 34a Add columns (c) and (e) of line 34b Total estate and trust income or (loss). Combin result here and include in the total on line 41 b tiv Income or Loss From Real Est (a) Name (a) Name Combine columns (d) and (e) only. Enter the re V Summary Net farm rental income or (loss) from Form 483 Total income or (loss). Combine lines 26, 32, 3 Form 1040, line 17, or Form 1040NR, line 18 Reconciliation of farming and fishing income. | b) The lines 35 and 36. Enter elow | ar the | ent Conduits ent Conduits c) Excess inclusion from Schedules Q, a 2c (see instructions) total on line 41 b slow | (REM (d) (d) (c) (c) (c) | ICs) Taxab net los adules | ion or los edule K-1 35 35 36 37 - Resid e income s) from Q, line 11 39 39 40 | s (1) Oth from So | er incr hedul | e K-1 |
| B 34: 35 36 37 Par 38 39 Par 40 41 | (attach Form 8582 if required a Totals b Totals Add columns (d) and (f) of line 34a Add columns (c) and (e) of line 34b Total estate and trust income or (loss). Combin result here and include in the total on line 41 b tiv Income or Loss From Real Est (a) Name (a) Name Combine columns (d) and (e) only. Enter the re (a) Name Net farm rental income or (loss) from Form 483 Total income or (loss). Combine lines 26, 32, 3 Form 1040, line 17, or Form 1040NR, line 18. Reconciliation of farming and fishing income. and fishing income reported on Form 4835, line | b) The lines 35 and 36. Enter elow | ar the stm (1 line 42 be a res | ent Conduits c) Excess inclusion rom Schedules Q, 2c (see instructions) total on line 41 b alow | (REM (d) (d) (c) (c) (c) | ICs) Taxab net los adules | ion or los edule K-1 35 35 36 37 - Resid e income s) from Q, line 11 39 39 40 | s (1) Oth from So | er incr hedul | e K-1 |
| B 34: 35 36 37 Par 38 39 Par 40 41 | (attach Form 8582 if required a Totals b Totals Add columns (d) and (f) of line 34a Add columns (c) and (e) of line 34b Total estate and trust income or (loss). Combin result here and include in the total on line 41 b tiv Income or Loss From Real Est (a) Name (a) Name Combine columns (d) and (e) only. Enter the re V Summary Net farm rental income or (loss) from Form 483 Total income or (loss). Combine lines 26, 32, 3 Form 1040, line 17, or Form 1040NR, line 18 Reconciliation of farming and fishing income. | b) The lines 35 and 36. Enter elow. ate Mortgage Investigation (b) Employer identification number esult here and include in 35. Also, complete line of identification number esult here and include in association of the second esult here and include in esult here and include in e | ar the stm (1 line 42 be a res | ent Conduits c) Excess inclusion rom Schedules Q, 2c (see instructions) total on line 41 b alow | (REM (d) (d) (c) (c) (c) | ICs) Taxab net los adules | ion or los edule K-1 35 35 36 37 - Resid e income s) from Q, line 11 39 39 40 | s (1) Oth from So | er incr hedul | e K-1 |
| B 342 35 36 37 Par 38 7 9 7 40 41 42 | (attach Form 8582 if required a Totals | b) The lines 35 and 36. Enter elow. ate Mortgage Investion (b) Employer identification number esult here and include in 35. Also, complete line of identification number esult here and include in ass. Also, complete line of identification number esult here and include in ass. Also, complete line of identification number esult here and include in ass. Also, complete line of identification number esult here and include in ass. Also, complete line of identification number esult here and include in ass. Also, complete line of identification number identification number esult here and include in ass. Also, complete line of identification number identification number identification number esult here and include in ass. Also, complete line of identification number identification number identification number esult here and include in ass. Also, complete line of identification number identification nu | ar the stm (line 42 be a res 29 0 106 edul | ent Conduits ent Conduits c) Excess inclusion from Schedules Q, 2c (see instructions) total on line 41 b elow ult here and on 55), e K-1 | (REM (d) (d) (c) (c) (c) | ICs) Taxab net los adules | ion or los edule K-1 35 35 36 37 - Resid e income s) from Q, line 11 39 39 40 | s (1) Oth from So | er incr hedul | e K-1 |

| 2007 | FEDERAL STATEMENTS DAVID L & LYNN A SMITH IRREV | PAGE 1 |
|---|--|--|
| CLIENT SMI038 | TRUST U/A 8/4/04 | - 11 1 1 1 1 1 1 1 1 1 |
| 4/26/10 | | 01:57PM |
| STATEMENT 1 FORM 1041, LINE 1 INTEREST INCOME | | |
| PINE STREET CAPITAL PARTNER PINE STREET CAPITAL PARTNER | S, LP. S, LP. TOTAL | \$ 31,816. 77,116. \$ 108,932. |
| STATEMENT 2 FORM 1041, LINE 2A TOTAL ORDINARY DIVIDENDS | | |
| NATIONAL FINANCIAL SERVICES | , LLC | \$ <u>245,963.</u> \$ <u>245,963.</u> |
| STATEMENT 3 FORM 1041, LINE 2B QUALIFIED DIVIDENDS | | |
| NATIONAL FINANCIAL SERVICES | , LLC | \$ <u>57,920.</u> \$ <u>57,920.</u> |
| STATEMENT 4 FORM 1041, LINE 11 TAXES | | |
| STATE AND LOCAL TAXES | TOTAL | \$ <u>5,300.</u> \$ <u>5,300.</u> |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

Case 1:10-cv-00457-GLS-DRH Document 65-1 Filed 06/08/10 Page 54 of 71

| | | | New York State Department of Fiduciary Incon | Taxation and Finance | n | | 2007 | |
|------------------|-----------------------------------|---------------|---|---|---|---------------------|-------------------------------|-------------------------------------|
| | Type of entity: | | New York State • New | | | | 2007 | IT-205 |
| _ | Decedent's estate | r | or the full year January 1, 2007, through Dec | | | | and e | ndina - |
| <u>_X</u> | Simple trust | ار | Name of estate or trust | miles 51, 2007, 01 histor | tax year beginning | Date entity | | |
| • | Complex trust | | | מת עסמד וות | | · · | 4-2004 | |
| | Qualified disability trust | | DAVID L & LYNN A SMI | | UST U/A 0/4 | | | of estate and trust |
| | ESBT (S portion only) | or type | | URBELIS | | | | _ |
| | Grantor type trust | 1 | TRUSTEE Address of fiduciary (number and street or a | | · = · · · · · · · · · · · · · · · · · · | | 59631 | L curity number (see instrs) |
| | Bankruptcy estate — Ch 7 | Ħ | Address of liduciary (number and street or | nurai roure) | | Veceaem | 's social sec | curriy number (see insirs) |
| _ | Bankruptcy estate — Ch 11 | Print | | State Z | D ando | l | | |
| _ | Pooled income fund | | City, village, or post office | | | | n the applic | able box: |
| — | | | SARATOGA SPRINGS | <u></u> | L2866 | Initial return | | Final return |
| Ame | ended return | incor | me distribution deduction | Number | | Cualify | ing special ons for filing | your • |
| _(atta | ach explanation) 🕨 🔔 | (580 | instrs, Form (T-205-I) | | ries | | ax return (Se | |
| | | | 51) | | | | <u> </u> | 362,919. |
| | | | me from NYAGI worksheet, line 5 (see instrs; | | | | | 362,392. |
| | | | 05-A, Schedule 1, line 10, column | | | | | |
| | 1 Federal taxable inc | ome | of fiduciary (from page 2, line 62) | | | | 1. | 325,493. |
| | 2 New York modification | lions | relating to amounts allocated to pr | rincipat | | | 2 | |
| | | | f or subtract line 2) | | | | | 325,493. |
| SU | | | fiduciary adjustment (from pg 2, Sch C, colu | | | | | 5,073. |
| - | - | | ne of fiduciary (line 3 and add or su | | | | | 330,566. |
| ž | | | unt (full-year resident estate and tr | | | | | 22,644. |
| JSL | | | from Form IT-230, Part 2, line 2 (| | | | | |
| See Instructions | | | | | | | 8. | 22,644. |
| Š | | | te tax (from Form IT-205-A, Sched | ule 1, line 13) | | | | |
| | | | n IT-230, Part 2, mark an X in this | | | | 9. | |
| | 10 Nonrefundable stat | e cre | dits (attach schedule) | | | | 10. | |
| | | | ne 8 or line 9 | | | | 11. | 22,644. |
| | | | Imp-sum distributions and other ad | | | | | |
| | • | | tax | | | | 13. | |
| | • | | x (add lines 11, 12, and 13; see in | | | | 14. | 22,644. |
| | | | on line 5 amount (see instructions). | | | | | |
| | | | | | | | | heck or money |
| | | | ident tax (see instructions) | | | | order pa | ayable to NY acome Tax; |
| 16 | - | | Form IT-230, Part 2, line 2 (see in | | | | | e estate or trust's |
| 17 | | | 16 | | | , | | er identification |
| 18 | • | | distribution credit | | | | | r and <i>2007</i> Ary Income Tax |
| 19 | | | (if less than zero, leave blank) | | | | on it; m | ail the completed |
| 20 | New York City separate | tax | on lump-sum distributions (see ins | tructions) | 20. | | | o the appropriate |
| 21 | Add lines 19 and 20 | • • • • | • | • | 21. | | instructi | |
| 22 | | | (from Form IT-219) | | | | | |
| 23 | | | (if less than zero, leave blank) | | | | _ 23. | |
| 24 | | | ome tax (see instructions) | - | | | | |
| 25 | Yonkers resident incom | e tax | k surcharge from Yonkers workshe | et, line x <i>(see instri</i> | uctions) | • • • • • • • • • • | 25. | · |
| 26 | Yonkers part-year resid | ent t | ax (from Form IT-205-A-I, Workshi | eet C, line 14) | •••••••••••• | ••••• | 26. | |
| 27 | Yonkers nonresident fid | lucia | ry earnings tax (from Form Y-206). | · · · · · · · · · · · · · · · · · · · | <u></u> | <u></u> | 27. | |
| 28 | Sales or use tax (see in | struc | ctions) | | | | 28. | 0. |
| 29 | Total NYS, NYC, Yonke | ers ta | ixes, and sales or use tax (add line | es 14 and 23 throug | h 28; see instruction | ns) | 29. | 22,644. |
| 30 | | | g payments made with Form IT-37 | - | | - | 30. | 23,354. |
| 31 | | | cated to beneficiaries (from Form | | | | 31. | |
| 32 | | | l | | | | 32. | 23,354. |
| 33 | Refundable credits | | | • | | ····· | | 23/3311 |
| | | | | | | | 33. | <u></u> |
| 34 | | | | | | | 34. | |
| 35 | | | · · · · · · · · · · · · · · · · · · · | | | | 35. | |
| 36 | | | | | | | 36. | |
| 37 | Total (add lines 32 throu | ugh 3 | 36) | <u></u> | <u></u> | | 37. | 23,354. |
| 38 | If line 37 is more than the total | of lin | es 29 | | | | | NYFA0112L .06/18/07 |
| 20 | Amount of line 38 to | | | | | | | |
| 39 | be refunded to you | | | | | | | |
| 40 | | | 40. | | | | 20510710 | 32 |
| 41 | | | es 29 and 42, enter amt you owe. 41. | | ////// | | ▎▎▌▋▋ ▎ | |
| 42 | • • • | | ine 38 or increase line 41; see instr) 42. | 71 | 0. | | | RIL I KRA-III RI |
| File 1 | his original scannable re | turn | with the Tax Department. | | | | | NEL V KAN III AL |

| POR | n IT-20 | 5 (2007) DA | VID | L | & LYNN A SMITH | IRREV | , see the second | 9631 | | | | Page 2 |
|---|---|--|---|--|---|---|--|---|---|---|---|---|
| Atta | ch a co | py of federal | Sche | dule | K-1 (Form 1041) for eac | ch benefici | ary. | | | | | · |
| | | e A — Deta | ils of | fede | eral taxable income of reported for federal tax | a fiduciar | y of a resid | l <mark>ent estate or</mark> ederal Form 10 | trust 41. | | | |
| | | | | 43 | Interest income | | | | | L | 43. | 108,932. |
| | | | | 44 | Dividends. | | | | | | 44. | 245,963. |
| | | | | 45 | Business income (or loss) (al | | | | | | 45. | |
| | | _ | | 45 | Capital gain (or loss) (a | | | | | | 46. | 29,867. |
| | | | Ê | • • | Pente rovalties nartne | urshins off | ner estates | and trusts (att | ach | _ | - 1 | |
| | | _ | Income | | copy of federal Schedu | ile E, Forn | 1 <i>,</i> 1040) | ••••• | • • • • • • • • • • • | ····· | 47. | -22,070. |
| • | | الله جان | | 48 | Farm income (or loss) | | | | | | 48. | |
| 2 | | | | 49 | Ordinary gain (or loss) | | | | | | 49. | |
| 5 | | | | 50 | Other income (state na | ture of inc | ome). SEE | STATEMEN | T1 | | 50. | 227. |
| 2 | | | | 51 | Total income (add lines | s 43 throug | h 50; entei | r here and on p | page 1, line / | <u>y</u> | 51. | 362,919. |
| 7 | | | | 52 | Interest | | | | | | 52. | 31,826. |
| 1 | | | | 53 | Taxes | | | | | | 53. | 5,300. |
| 3 | | | | 54 | Fiduciary fees | | •••• | | | | 54. | |
| 2 | | | | 55 | Charitable deduction | | | | | | 55. | |
| | | | suo | 56 | Attorney, accountant, a | and return | preparer fe | es | | | 56. | |
| | | | licit. | 57 | Other deductions (item | ize on an a | attached sł | eet) | | [| 57. | |
| | | | Deductions | 58 | Income distribution deduction | n (attach copy | of fed Schs h | -1, Form 1041, for | each beneficiary |)[| 58. | |
| | | | - | 59 | Estate tax deduction (a | attach com | putation) | | | [| 59. | |
| | | | | 60 | Exemption (federal) | | | | | [| 60. | 300. |
| | | | | 61 | Total (add lines 52 thro | | | | | | 61. | 37,426. |
| | | | | 62 | Federal taxable income of fide | | | | | | 62. | 325,493. |
| Sch | nedule | e B New | York | | iciary adjustment of a | | | | | | sident | trust |
| | | | _ | | cal bonds other than New York | | | | | | 63. | |
| 50 | | | | | on federal fiduciary retu | | | | | | 64. | 5,300. |
| Additions | | ther (see insi | | | | | | | | i F | 65. | |
| PA | | • | | - | s 63, 64, and 65) | | | | | F | 66. | 5,300. |
| | | | | | bligations included in fe | | | | <u> </u> | | | |
| tion | | | | | | | | | | | | |
| S | | ther <i>Coee instaurt</i> | innel | Ide | entify SEE STATEM | ENT 2 | | 68. | | 227. | | |
| | | ther <i>(see instruct</i> otal subtraction | • | _ | entify: SEE STATEM | | |] 68. | <u> </u> | | 69. | · 227. |
| Subtr | 69 Te | otal subtractio | ons (a | add I | ines 67 and 68) | | | | | | <u>69.</u> 70. | |
| Subtractions | 69 To 70 Ne | otal subtractions was subtracted as the subtraction of the subtraction | ons <i>(a</i> adjust | add I ment | ines 67 and 68) (difference between lines 66 a | nd 69 to be e | ntered as total | of column 5 below | <u>) </u> | | 70. | 5,073. |
| | 69 To 70 Ne | otal subtractionew York fiduciary e C — Shar | ons (a adjust es of | ndd I ment Nev | ines 67 and 68) (difference between lines 66 a v York fiduciary adjust | <i>nd 69 to be e</i> ment of a | ntered as total resident o | of column 5 below r a nonresider |) nt estate or f | rust or a pa | 70. | 5,073. ar resident trust |
| Sch | 69 To 70 Ne redule | otal subtractions w York fiduciary e C — Shar Attach additt address of each | ons (a adjust es of ional | ndd I ment Nev | ines 67 and 68) (difference between lines 66 a V York fiduciary adjust ets If necessary. | nd 69 to be en ment of a 2 Ide num | ntered as total resident o ntifying ber of | of column 5 below r a nonreside Shares | <u>) </u> | rust or a pa | 70. | 5,073. r resident trust 5 Shares of New York |
| Sch 1 M | 69 To 70 Ne redule | otal subtractions w York fiduciary e C — Shar Attach addit address of each y. Check box if | ons (a adjust es of ional | ndd I ment Nev | ines 67 and 68) (difference between lines 66 a v York fiduciary adjust | nd 69 to be en ment of a 2 Ide num | ntered as total resident o ntifying | of column 5 below r a nonreside Shares |). nt estate or f of federal di ome (see ins | rust or a pa | 70. irt-yea | 5,073. ar resident trust 5 Shares of |
| Sch 1 N | 69 To 70 Ne redule | otal subtractions w York fiduciary e C — Shar Attach additt address of each | ons (a adjust es of ional | ndd I ment Nev | ines 67 and 68) (difference between lines 66 a v York fiduciary adjust ets if necessary. New York Yonkers | nd 69 to be en ment of a 2 Ide num | ntered as total resident o ntifying ber of | of column 5 below r a nonresider Shares net inc |). nt estate or f of federal di ome (see ins | rust or a pa stributable tructions) | 70. irt-yea | 5,073. Ir resident trust 5 Shares of New York fiduciary |
| Sch 1 N b (a) | 69 To 70 Ne redule | otal subtractions w York fiduciary e C — Shar Attach addit address of each y. Check box if | ons (a adjust es of ional | ndd I ment Nev | ines 67 and 68) (difference between lines 66 a v York fiduciary adjust ets if necessary. New York Yonkers | nd 69 to be en ment of a 2 Ide num | ntered as total resident o ntifying ber of | of column 5 below r a nonresider Shares net inc |). nt estate or f of federal di ome (see ins | rust or a pa stributable tructions) | 70. irt-yea | 5,073. Ir resident trust 5 Shares of New York fiduciary |
| Sch 1 N b (a) | 69 To 70 Ne edule lame and enefician enefician | otal subtraction ew York fiduciary e C — Shar Attach addit address of each y. Check box if y is a nonreside | ons (a adjust es of ional nt of: le C, | add I ment Nev shee | ines 67 and 68) (difference between lines 66 a Y York fiduciary adjust ets if necessary. New York Yonkers State mn 5, should be the sam | nd 69 to be ei ment of a 2 Ide num each be | ntered as total resident o ntifying ber of | of column 5 below r a nonresider Shares net inc |). nt estate or f of federal di ome (see ins | rust or a pa stributable tructions) | 70. irt-yea | 5,073. Ir resident trust 5 Shares of New York fiduciary |
| Sch 1 N b (a) | 69 To 70 Ne edule lame and enefician enefician | otal subtraction ew York fiduciary e C — Shar Attach addit address of each y. Check box if y is a nonreside | ons (a adjust es of ional nt of: le C, | add I ment Nev shee | ines 67 and 68) (difference between lines 66 a Y York fiduciary adjust ets if necessary. New York Yonkers State | nd 69 to be ei ment of a 2 Ide num each be | ntered as total resident o ntifying ber of eneficiary | of column 5 below r a nonresider Shares net inc |). nt estate or f of federal di ome (see ins | rust or a pa stributable tructions) | 70. Irt-yea | 5,073. Ir resident trust 5 Shares of New York fiduciary |
| Sch 1 N b (a) | 69 To 70 Ne nedule lame and enefician enefician The tol | otal subtraction ew York fiduciary e C — Shar Attach additt address of each y. Check box if y is a nonresider tal of Schedu Schedule B, r vivos trust, | ons (a adjust es of ional nt of: le C, line 7 enter | nent New shee | ines 67 and 68) (difference between lines 66 a v York fiduciary adjust ets if necessary. New York Yonkers State mn 5, should be the san ove. (see instructions) ne and address of granto | nd 69 to be en ment of a 2 Ide num each be ne as | ntered as total resident o ntifying ber of eneficiary Fiduciary Totals | of column 5 below r a nonresider Shares net inc 3 Arr |). of federal di ome <i>(see ins</i> nount | rust or a pa stributable tructions) 4 Percer | 70. Irt-yea | 5,073. Ir resident trust 5 Shares of New York fiduciary |
| Sch 1 N b (a) (b) | 69 To 70 Ne nedule lame and enefician enefician The tol If inter If inter | otal subtraction ew York fiduciary e C — Shar Attach additt address of each y. Check box if y is a nonresiden tal of Schedu Schedule B, ir vivos trust, able trust which | adjust es of ional nt of: line 7 enter change | shee shee coluit 0 ab | ines 67 and 68) (difference between lines 66 a v York fiduciary adjust ets if necessary. New York Yonkers State mn 5, should be the san ove. (see instructions) ne and address of grant te or city residence during the | nd 69 to be en ment of a 2 Ide num each be ne as pr: year, enter th | ntered as total resident o ntifying ber of eneficiary Fiduciary Totals | of column 5 below r a nonresider Shares net inc 3 Arr 3 Arr hange of residence |). nt estate or f of federal di: ome (see ins hount (see instruction | rust or a pa stributable tructions) 4 Percer | 70. Irt-yea | 5,073. ar resident trust 5 Shares of New York fiduciary adjustment |
| Sch 1 N b (a) (b) A | 69 To 70 Ne aedule lame and enefician enefician The tol If inter If inter Residen | otal subtraction ew York fiduciary e C — Shar Attach additt address of each y. Check box if y is a nonresider tal of Schedu Schedule B, rr vivos trust, able trust which ht status — mark | adjust adjust es of ional nt of: line 7 enter change an X i | add I ment New shee colui 0 ab nam d staf | ines 67 and 68) (difference between lines 66 a v York fiduciary adjust ets if necessary. New York Yonkers State mn 5, should be the san ove. (see instructions) ne and address of grant te or city residence during the y boxes that apply: 3 | nd 69 to be en ment of a 2 Ide num each be ne as pr: year, enter the NYS ful | ntered as total resident o ntifying ber of eneficiary Fiduciary Totals e date of the c I-year nonresi | of column 5 below r a nonresider Shares net inc 3 Arr 3 Arr hange of residence dent estate or trus |). nt estate or f of federal di: ome (see ins nount (see instruction t 6 | rust or a pa stributable tructions) 4 Percer 100% | 70. Irt-yea | 5,073. ar resident trust 5 Shares of New York fiduciary adjustment sident estate or trust |
| Sch 1 N b (a) (b) A B | 69 To 70 Ne aedule lame and enefician enefician The tol If inter If inter If revoc Residen 1 | otal subtraction ew York fiduciary e C — Shar Attach additt i address of each y. Check box if y is a nonresider tal of Schedu Schedule B, rr vivos trust, cable trust which ht status — mark X. NYS full-ye | ent of: lie C, line 7 enter change an X i ar resid | add I ment New shee colui 0 ab nam d stal | ines 67 and 68) (difference between lines 66 a v York fiduciary adjust ets if necessary. New York Yonkers State mn 5, should be the sam ove. (see instructions) ne and address of grante te or city residence during the boxes that apply: 3 state or trust 4 | nd 69 to be en ment of a 2 Ide num each be each be ne as or: year, enter th | ntered as total resident o ntifying ber of eneficiary Fiduciary Totals e date of the c I-year nonresi I-year residen | of column 5 below r a nonresider Shares net inc 3 Arr 3 Arr hange of residence dent estate or trust |). nt estate or f of federal dis- ome (see inst nount (see instruction t 6 7 | rust or a pa stributable tructions) 4 Percer 100% 100% s) | 70. Irt-yea ht -year re t-year re | 5,073. ar resident trust 5 Shares of New York fiduciary adjustment sident estate or trust esident trust |
| Sch 1 M (a) (b) A B C | 69 To 70 Ne aedule lame and enefician enefician The tol If inter If revoc. Residen 1 2 | otal subtraction ew York fiduciary e C — Shar Attach additt i address of each y. Check box if y is a nonresider tal of Schedu Schedule B, rr vivos trust, cable trust which ht status — mark X. NYS full-ye NYS part-ye | ent of: lie C, line 7 enter change an X i ar resider | colui nent Nev shee colui 0 ab nam d stat n all 1 ient e dent 1 | ines 67 and 68) (difference between lines 66 a v York fiduciary adjust ets if necessary. New York Yonkers State mn 5, should be the sam ove. (see instructions) ne and address of grante te or city residence during the boxes that apply: 3 state or trust 4 trust 5 | nd 69 to be en ment of a 2 Ide num each be each be ne as or: year, enter th | ntered as total resident o ntifying ber of eneficiary Fiduciary Totals e date of the c I-year nonresi | of column 5 below r a nonresider Shares net inc 3 Arr 3 Arr hange of residence dent estate or trust |). nt estate or f of federal di: ome (see ins nount (see instruction t 6 | rust or a pa stributable tructions) 4 Percer 100% 100% s) | 70. Irt-yea ht -year re t-year re | 5,073. ar resident trust 5 Shares of New York fiduciary adjustment sident estate or trust |
| Sch 1 M b b b b b b b b b b b b b | 69 To 70 Ne aedule lame and enefician enefician The tol If inter If inter If revoc. Residen 1 2 If an es | otal subtraction ew York fiduciary e C — Shar Attach addit j address of each y is a nonresider tal of Schedu Schedule B, r vivos trust, sable trust which ht status — mark X NYS full-ye NYS part-ye tate, indicate las | ons (a adjust es of ional nt of: line 7 enter change an X i ar resident t known | add I ment Nev shee colui 0 ab nam d stal n all lent e dent t n add | ines 67 and 68) (difference between lines 66 a v York fiduciary adjust ets if necessary. New York Yonkers State mn 5, should be the san ove. (see instructions) ne and address of grant te or city residence during the p boxes that apply: 3 state or trust 4 trust 5 ress of decedent | nd 69 to be en ment of a 2 Ide num each be each be ne as or: year, enter th | ntered as total resident o ntifying ber of eneficiary Fiduciary Totals e date of the c I-year nonresi I-year residen | of column 5 below r a nonresider Shares net inc 3 Arr 3 Arr hange of residence dent estate or trust |). nt estate or f of federal dis- ome (see inst nount (see instruction t 6 7 | rust or a pa stributable tructions) 4 Percer 100% 100% s) | 70. Irt-yea ht -year re t-year re | 5,073. ar resident trust 5 Shares of New York fiduciary adjustment sident estate or trust esident trust |
| Sch 1 M b b (a) (b) A B C D E | 69 To 70 Ne aedule lame and enefician enefician The tol If inter If inter If revoc. Residen 1 2 If an ess Nonre | otal subtraction ew York fiduciary e C — Shar Attach additt j address of each y is a nonresider tal of Schedu Schedule B, r vivos trust, able trust which ht status — mark X NYS full-ye NYS part-ye state, indicate lass esident estate | ons (a <u>adjust</u> es of ional nt of: le C, line 7 enter change an X i ar resid ar resid t known - inc | colum sheet colum o ab nam d stat n all lent e dent t n add | ines 67 and 68) (difference between lines 66 a v York fiduciary adjust ets if necessary. New York Yonkers State mn 5, should be the san ove. (see instructions) ne and address of grante te or city residence during the p boxes that apply: 3 state or trust 4 trust 5 ress of decedent | nd 69 to be en ment of a 2 Ide num each be each be ne as por: | ntered as total resident o ntifying ber of eneficiary Fiduciary Totals e date of the c I-year nonresi I-year residen t-year resider | of column 5 below r a nonresider Shares net inc 3 Am 3 Am ange of residence dent estate or trust i estate or trust it trust |). nt estate or f of federal di ome (see inst nount (see instruction t 6 7 8 | rust or a pa stributable structions) 4 Percer 1008 1008 s) Yonkers full Yonkers full | 70. irt-yea irt-year -year re t-year re -year no | 5,073. ar resident trust 5 Shares of New York fiduciary adjustment sident estate or trust esident trust |
| Sch 1 M b b b b b b b b b b b b b | 69 To 70 Ne redule ame and enefician enefician The tol If inten If revoc. Residen 1 2 If an ess Nonre Attach | otal subtraction ew York fiduciary e C — Shar Attach additt address of each y is a nonresiden tal of Schedu Schedule B, r vivos trust, cable trust which ht status — mark X NYS full-ye NYS part-ye state, indicate las esident estate h a list of exe | ons (a adjust es of ional nt of: line 7 enter change an X i ar resic car resis t know — inc cutors | colui shee colui 0 ab nam d stat dent t n add dicat s or t | ines 67 and 68) (difference between lines 66 a v York fiduciary adjust ets if necessary. New York Yonkers State mn 5, should be the san ove. (see instructions) ne and address of grant te or city residence during the boxes that apply: 3 state or trust 4 trust 5 ress of decedent | nd 69 to be en ment of a 2 Ide num each be each be pr: year, enter th NYC ful NYC ful NYC ful NYC ful | ntered as total resident o ntifying ber of eneficiary Fiduciary Totals e date of the o I-year nonresi I-year residen rt-year residen | of column 5 below r a nonresiden Shares net inc 3 Arr 3 Arr a Arr bange of residence dent estate or trust t estate or trust t trust |). nt estate or f of federal di- orne (see inst nount (see instruction t 6 _ 7 _ 8 _ SEE S | rust or a pa stributable structions) 4 Percer 1008 IS) Yonkers full Yonkers par Yonkers full TATEMENT | 70. Int-year -year re t-year re -year no | 5,073. ar resident trust 5 Shares of New York fiduciary adjustment sident estate or trust esident trust |
| Sch 1 M b b (a) (b) A B C D E | 69 To 70 Ne redule ame and enefician enefician The tol If inten If revoc. Residen 1 2 If an ess Nonre Attach | otal subtraction ew York fiduciary e C — Shar Attach additt address of each y is a nonresiden tal of Schedu Schedule B, r vivos trust, cable trust which ht status — mark X NYS full-ye NYS part-ye state, indicate las esident estate h a list of exe | ons (a adjust es of ional nt of: line 7 enter change an X i ar resic car resis t know — inc cutors | colui shee colui 0 ab nam d stat dent t n add dicat s or t | ines 67 and 68) (difference between lines 66 a v York fiduciary adjust ets if necessary. New York Yonkers State mn 5, should be the san ove. (see instructions) ne and address of grante te or city residence during the p boxes that apply: 3 state or trust 4 trust 5 ress of decedent | nd 69 to be en ment of a 2 Ide num each be each be pr: year, enter th NYC ful NYC ful NYC ful NYC ful | ntered as total resident o ntifying ber of eneficiary Fiduciary Totals e date of the o I-year nonresi I-year residen rt-year residen | of column 5 below r a nonresiden Shares net inc 3 Arr 3 Arr a Arr bange of residence dent estate or trust t estate or trust t trust |). nt estate or f of federal di- orne (see inst nount (see instruction t 6 _ 7 _ 8 _ SEE S | rust or a pa stributable structions) 4 Percer 1008 IS) Yonkers full Yonkers par Yonkers full TATEMENT | 70. Int-year -year re t-year re -year no | 5,073. ar resident trust 5 Shares of New York fiduciary adjustment sident estate or trust esident trust |
| Sch 1 Mbb (a) (b) A B C D E F G | 69 To 70 Ne and and anne and enefician enefician The tol If inter If revoc. Residen 1 2 If an ess Nonre Attach If a gr | otal subtraction ew York fiduciary e C — Shar Attach additt address of each y. Check box if y is a nonresider tal of Schedu Schedule B, rr vivos trust, cable trust which ht status — mark X NYS full-ye NYS part-ye tate, indicate lass esident estate h a list of exe rantor trust, e | ons (a adjust es of ional nt of: le C, , line 7 enter change an X i ar resid ar resi | colum sheet colum 0 ab narr d stat n all lent e dent t n add dicat s or t he ic | ines 67 and 68) (difference between lines 66 a v York fiduciary adjust ets if necessary. New York Yonkers State mn 5, should be the sam ove. (see instructions) ne and address of grant te or city residence during the boxes that apply: state or trust trust trust trust trust trust trust trust the state of residency trustees with their addre fentification number (SS | nd 69 to be en ment of a 2 Ide num each be ne as or: year, enter th | ntered as total resident o ntifying ber of eneficiary Totals e date of the o I-year residen t-year residen soccial secu of the indiv | of column 5 below r a nonresiden Shares net inc 3 Arr 3 Arr a Arr a contemportance bange of residence dent estate or trust t estate or trust t trust rity numbers. ridual reporting |). nt estate or f of federal dis- ome (see inst- nount (see instruction t 6 | rust or a pa stributable tructions) 4 Percer 1008 1008 rs) Yonkers full Yonkers full TATEMENT loss | 70. rt-yea nt -year re t-year ro -year no -year no | 5,073. ar resident trust 5 Shares of New York fiduciary adjustment sident estate or trust esident trust sident trust sident estate or trust NYFA0112L 05/18/07 |
| Sch 1 Mbb (a) (b) A B C D E F G TI | 69 To 70 Ne ame and enefician enefician enefician The tol If inter If inter If revoc Residen 1 2 If an es Nonre Attach If a gr | otal subtraction ew York fiduciary e C — Shar Attach additt address of each y. Check box if y is a nonresider tal of Schedu Schedule B, rr vivos trust, cable trust which ht status — mark X NYS full-ye NYS part-ye tate, indicate lass esident estate h a list of exe rantor trust, e | ons (a adjust es of ional nt of: le C, , line 7 enter change an X i ar resid ar resi | colum sheet colum 0 ab narr d stat n all lent e dent t n add dicat s or t he ic | ines 67 and 68) (difference between lines 66 a v York fiduciary adjust ets if necessary. New York Yonkers State mn 5, should be the san ove. (see instructions) ne and address of grant te or city residence during the boxes that apply: 3 state or trust 4 trust 5 ress of decedent | nd 69 to be en ment of a 2 Ide num each be ne as or: year, enter th | ntered as total resident o ntifying ber of eneficiary Totals e date of the o I-year residen t-year residen soccial secu of the indiv | of column 5 below r a nonresiden Shares net inc 3 Arr 3 Arr a Arr a contemportance bange of residence dent estate or trust t estate or trust t trust rity numbers. ridual reporting |). nt estate or f of federal dis- ome (see inst- nount (see instruction t 6 | rust or a pa stributable tructions) 4 Percer 100% 100% 100% S) Yonkers full Yonkers full TATEMENT loss Yes _X_(c) | 70. int-yea int -year re t-year re t-year no -year no -year no -year no -year no -year no | 5,073. ar resident trust 5 Shares of New York fiduciary adjustment sident estate or trust adjustment sident estate or trust wresident estate or trust NYFA0112L 05/18/07 a the following) No |
| Sch 1 Mbb (a) (b) A B C D E F G TTP | 69 To 70 Ne ame and enefician enefician enefician The tol If inter If inter If revoc. Residen 1 2 If an es Nonre Attach If a gr | otal subtraction ew York fiduciary e C — Shar Attach additt address of each y. Check box if y is a nonresider tal of Schedu Schedule B, rr vivos trust, cable trust which ht status — mark X NYS full-ye NYS part-ye tate, indicate lass esident estate in a list of exe rantor trust, e | ons (a adjust es of ional nt of: le C, , line 7 enter change an X i ar resid ear resid t know - inc cutors nter I | colum sheet colum 0 ab narr d stat n all lent e dent t n add dicat s or t he ic | ines 67 and 68) (difference between lines 66 a v York fiduciary adjust ets if necessary. New York Yonkers State mn 5, should be the sam ove. (see instructions) ne and address of grant te or city residence during the boxes that apply: state or trust trust trust trust trust trust trust trust the state of residency trustees with their addre fentification number (SS | nd 69 to be en ment of a 2 Ide num each be ne as or: year, enter th | ntered as total resident o ntifying ber of eneficiary Totals e date of the o I-year residen t-year residen soccial secu of the indiv | of column 5 below r a nonresiden Shares net inc 3 Arr 3 Arr a Arr a contemportance dent estate or trust t trust rity numbers. ridual reporting see instructions) |). nt estate or f of federal dis- ome (see inst- nount (see instruction t 6 | rust or a pa stributable tructions) 4 Percer 4 Percer 1008 1008 rs) Yonkers full Yonkers full TATEMENT loss Yes X (4 Personal | 70. rt-yea nt -year re t-year re t-year no -year no -year no -year no -year no | 5,073. ar resident trust 5 Shares of New York fiduciary adjustment sident estate or trust esident trust NYFA0112L 06/18/07 a the following) No fication |
| Sch 1 Mbb (a) (b) A B C D E F G TT P | 69 To 70 Ne ane and enefician enefician The tol If inter If inter If revoc. Residen 1 2 If an ess Nonre Attach If a gr nird- arty Ignee | otal subtraction ew York fiduciary e C — Shar Attach additt address of each y. Check box if y is a nonresider tal of Schedu Schedule B, rr vivos trust, able trust which ht status — mark X NYS full-ye NYS part-ye state, indicate las esident estate in a list of exe rantor trust, e Do you want to a Designee's name | ons (a <u>adjust</u> es of ional nt of: le C, (line 7 enter change an X i ar resic ear res | colum sheet colum 0 ab narr d stat n all lent e dent t n add dicat s or t he ic | ines 67 and 68) (difference between lines 66 a v York fiduciary adjust ets if necessary. New York Yonkers State mn 5, should be the sam ove. (see instructions) ne and address of grant te or city residence during the boxes that apply: state or trust trust trust trust trust trust trust trust the state of residency trustees with their addre fentification number (SS | nd 69 to be en ment of a 2 Ide num each be ne as or: year, enter th | ntered as total resident o ntifying ber of eneficiary Fiduciary Totals e date of the c l-year nonresi l-year residen rt-year residen social secu of the indiv Department? (| of column 5 below r a nonresiden Shares net inc 3 Arr 3 Arr a Arr a contemportance dent estate or trust t trust rity numbers. ridual reporting see instructions) |). nt estate or f of federal dis- ome (see inst- nount (see instruction t 6 | rust or a pa stributable tructions) 4 Percer 100% 100% 100% S) Yonkers full Yonkers full TATEMENT loss Yes _X_(c) | 70. Int-year Int I-year re t-year re t-year no I-year no I- | 5,073. ar resident trust 5 Shares of New York fiduciary adjustment sident estate or trust esident trust NYFA0112L 06/18/07 a the following) No fication |
| Sch 1 Mbb (a) (b) A B C D E F G Tipp des | 69 To 70 Ne ame and enefician enefician enefician The tol If inter If inter If revoc. Residen 1 2 If an es Nonre Attach If a gr arty ignee aid | otal subtraction ew York fiduciary e C — Shar Attach additt address of each y. Check box if y is a nonresider tal of Schedu Schedule B, rr vivos trust, able trust which ht status — mark X. NYS full-ye NYS part-ye state, indicate las esident estate in a list of exe rantor trust, e Do you want to a Designee's name PREPAREI Preparer's signa | ons (a <u>adjust</u> es of ional nt of: le C, , line 7 enter change an X i ar resid ar resid aresid ar resid ar resi | add // ment New shee shee colun 0 ab nam d staf d staf d staf d staf d staf d staf d staf d icat s or (he ic | ines 67 and 68) (difference between lines 66 a v York fiduciary adjust ets if necessary. New York Yonkers State mn 5, should be the sam ove. (see instructions) he and address of grante te or city residence during the boxes that apply: 3 state or trust 4 trust 5 ress of decedent e state of residency trustees with their addree dentification number (SS reperson to discuss this return | nd 69 to be en ment of a 2 Ide num each be ne as or: year, enter th | ntered as total resident o ntifying ber of eneficiary Fiduciary Totals e date of the c l-year nonresi l-year residen rt-year residen social secu of the indiv Department? (| of column 5 below r a nonresiden Shares net inc 3 Arr 3 Arr a Arr a Arr a Arr a Arr bange of residence dent estate or trust t state or trust t trust rity numbers. ridual reporting see instructions) Designee's phone |). nt estate or f of federal di: ome (see inst nount (see instruction t 6 7 8 SEE S the income/ | rust or a pa stributable tructions) 4 Percer 1008 1008 1008 s) Yonkers full Yonkers full Yonkers full TATEMENT loss Yes X (a Personal number (Sign you | 70. Int-year I-year re t-year re t-year no -year no | 5,073. ar resident trust 5 Shares of New York fiduciary adjustment sident estate or trust esident trust NYFA0112L 06/18/07 a the following) No fication |
| Sch 1 M (a) (b) A B C D E F G Tip pref | 69 To 70 Ne and and anne and enefician enefician The tol If inter If revoc Residen 1 2 If an es Nonre Attach If a gr bird- arty ignee paid paid parers | otal subtractioner otal subtractioner otal subtractioner of the second s | ons (a <u>adjust</u> es of ional nt of: le C, , line 7 enter change an X i ar resid ar resid aresid ar resid ar resi | add // ment New shee shee colun 0 ab nam d staf d staf d staf d staf d staf d staf d staf d icat s or (he ic | ines 67 and 68) (difference between lines 66 a v York fiduciary adjust ets if necessary. New York Yonkers State mn 5, should be the sam ove. (see instructions) he and address of grante te or city residence during the boxes that apply: 3 state or trust 4 trust 5 ress of decedent e state of residency trustees with their addree dentification number (SS reperson to discuss this return | nd 69 to be en ment of a 2 Ide num each be ne as or: year, enter th | Fiduciary Fiduciary Fiduciary Totals e date of the c l-year residen t-year residen t-year residen typear residen y Preparent Y Preparent | of column 5 below r a nonresiden Shares net inc 3 Arr 3 Arr a Arr bange of residence dent estate or trust t trust rity numbers. ridual reporting basignee's phone s SSN or PTIN |). nt estate or f of federal di: ome (see inst nount (see instruction t 6 7 8 SEE S the income/ | rust or a pa stributable tructions) 4 Percer 1008 1008 1008 s) Yonkers full Yonkers full Yonkers full TATEMENT loss Yes X (a Personal number (Sign you | 70. Int-year I-year re t-year re t-year no -year no | 5,073. ar resident trust 5 Shares of New York fiduciary adjustment sident estate or trust esident trust NYFA0112L 06/18/07 the following) No fication m here |
| Sch 1 Marcon (a) (b) A B C D E F G Tips des Pref | 69 To 70 Ne ane and enefician enefician enefician The tol If inter If revoc. Residen 1 2 If an es Nonre Attach If a gr hird- arty ignee a only | otal subtraction ew York fiduciary e C — Shar Attach additt i address of each y is a nonresider tal of Schedu Schedule B, r vivos trust, able trust which at status — mark X NYS full-ye NYS part-yri stale, indicate lass esident estate in a list of exe rantor trust, e Do you want to a Designee's name PREPAREI Preparer's signa | ons (a <u>adjust</u> <u>es of</u> <u>ional</u> <u>int of:</u> <u>ie C, 1</u> <u>int of:</u> <u>ie C, 1</u> <u>int of:</u> <u>int of:</u> <u>int</u> | colum sheet colum 0 ab nam d stall dent e dent t n add dicat s or f he ic | ines 67 and 68) (difference between lines 66 a v York fiduciary adjust ets if necessary. New York Yonkers State mn 5, should be the sam ove. (see instructions) he and address of grante te or city residence during the boxes that apply: 3 state or trust 4 trust 5 ress of decedent e state of residency trustees with their addree dentification number (SS reperson to discuss this return | nd 69 to be en ment of a 2 Ide num each be each be ne as or: year, enter th NYC ful NYC ful NYC ful SiN or EIN) with the Tax | Fiduciary Fiduciary Fiduciary Totals e date of the c l-year residen t-year residen t-year residen typear residen y Preparent Y Preparent | of column 5 below r a nonresiden Shares net inc 3 Arr 3 Arr ange of residence dent estate or trust t estate or trust t trust rity numbers. idual reporting isee instructions) Designee's phone s SSN or PTIN 1 52 4 3 |). nt estate or f of federal di ome (see inst nount (see instruction f (see instruction f SEE S the income/ Signature of Signature of | rust or a pa stributable tructions) 4 Percer 1008 1008 1008 s) Yonkers full Yonkers full Yonkers full TATEMENT loss Yes X (a Personal number (Sign you | 70. Int-year I-year re t-year re t-year no -year no | 5,073. ar resident trust 5 Shares of New York fiduciary adjustment sident estate or trust esident trust NYFA0112L 06/18/07 the following) No fication m here |
| Sch 1 Mbb (a) (b) A B C D E F G The des Pref US | 69 To 70 Ne ane and enefician enefician enefician The tol If inter If inter If revoc. Residen 1 2 If an ess Nonre Attach If a gr hird- arty Ignee a only | otal subtraction ew York fiduciary e C — Shar Attach additt i address of each y is a nonresider tal of Schedu Schedule B, r vivos trust, able trust which at status — mark X NYS full-ye NYS part-yri stale, indicate lass esident estate in a list of exe rantor trust, e Do you want to a Designee's name PREPAREI Preparer's signa | ons (a adjust es of ional nt of: le C, 7 enter change an X i ar resic ar resic ar resic ar resic ar resic ar resic t known - inc cutors nter t llow ar s R ture | add // ment New shee shee colun shee dent (n add dicat s or (he ic he ic mother // self | ines 67 and 68) (difference between lines 66 a y York fiduciary adjust ats if necessary. New York Yonkers State mn 5, should be the sam ove. (see instructions) ne and address of grante te or city residence during the boxes that apply: 3 state or rust 4 rust 5 ress of decedent trustees with their addre state of residency trustees with their addre fentification number (SS person to discuss this return -employed) S_C_CPA'S | nd 69 to be en ment of a 2 Ide num each be ne as or: year, enter th | Fiduciary Fiduciary Fiduciary Totals e date of the c l-year nonresi l-year residen t-year resider social secu of the indiv Department? (Y Preparer • Employer | of column 5 below r a nonresider Shares net inc 3 Arr 3 Arr ange of residence dent estate or trust t estate or trust t trust rity numbers. ridual reporting see instructions) Designee's phone s SSN or PTN 15243 identification no. |). nt estate or f of federal di ome (see inst nount (see instruction t 6 7 8 SEE S the income/ Signature of f | rust or a pa stributable tructions) 4 Percer 1008 1008 1008 s) Yonkers full Yonkers full Yonkers full TATEMENT loss Yes X (a Personal number (Sign you | 70. rt-year -year re -year re -year re -year no -year | 5,073. ar resident trust 5 Shares of New York fiduciary adjustment sident estate or trust esident trust NYFA0112L 06/18/07 the following) No fication m here |

File this original scannable return with the Tax Department.

•

•

.

بالمجروفة الإي

| | · · · · · · · · · · · · · · · · · · · | Detach here | ▼ | |
|-------------------|---|--------------------|--|-------------|
| 2007 | New York State Department of Taxation and Finance Application for Automatic Six-Month Ex Time to File for Partnerships and Fiduc | tension of diaries | | -370-PF |
| | dension, you must pay in full the balance due with this form. Attach c xx; write your identification number and <i>2007 Income Tax</i> on your | | | |
| Partnership, | estate or trust ID number (EIN) Date fiscal year begins Date | fiscal year ends | New York State tax X New York City tax | Yonkers tax |
| | 9631 | | 4 | |
| DAVID I THOMAS | | /4/04 | | 054. |
| SARATO | GA SPRINGS NY 128 | | | |
| 371107 | 1035 22PJP4P3J 5 | | 3711071032 | |

•

| 2007 | NEW YORK STATEMENTS DAVID L & LYNN A SMITH IRREV | PAGE 1 |
|--|---|--|
| CLIENT SMI038 | TRUST U/A 8/4/04 | 411 |
| 4/26/10 | | 01:57PM |
| STATEMENT 1 FORM IT-205, SCHEDULE A, L OTHER INCOME | INE 50 | |
| STATE TAX REFUND | | TOTAL $\frac{\$}{\$}$ 227. $\frac{\$}{227}$ |
| | | |
| STATEMENT 2 FORM IT-205, SCHEDULE B, L OTHER SUBTRACTIONS | INE 68 | |
| INCOME TAX REFUND (S-5) | | $\begin{array}{c} \underbrace{\begin{array}{c} \underline{\$} \\ \underline{10} \\ \underline{\$} \\ \underline{10} \\ $ |
| | | · |
| STATEMENT 3 FORM IT-205, QUESTION F LIST OF EXECUTORS AND TR | USTEES | |
| THOMAS URBELIS TRUSTEE | | |
| SARATOGA SPRINGS, NY 128 | 66 | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| 8 y | | |
| | | |
| | | |
| | | |

Case 1:10-cv-00457-GLS-DRH Document 65-1 Filed 06/08/10 Page 58 of 71

.

| - 10 | | the Treasury — Internal Revenue Service Come Tax Return for Estates : | and Trusts | 200 | 8 | OMB No. 1545-0092 |
|------------------------|-----------------------------|---|---|--|--|--|
| | | | | , 2008 and endi | - | 0.1545-0092 |
| | ent's estate | | <u>.</u> | | | ation number |
| X Simple | | DAUTO I C IVNN A SMITH TODE | | | 96 | 31 |
| · | ex trust | DAVID L & LYNN A SMITH IRRE | 'AAM | D Date | entity create | |
| Qualifi | ed disability trust | THOMAS URBELIS TRUSTEE | (()) | | /04/20 | 04 |
| | (S portion only) | INUSTEE | | | exempt charit ts_check_ann | able and split-interest icable boxes (see instr): |
| | r type trust | SARATOGA SPRINGS, NY 12866 | , | | | |
| | tcy estate — Chapter 7 | | | | | tion 4947(a)(1) |
| L · | tcy estate - Chapter 11 | | | | • | foundation |
| | income fund | | <u> </u> | | | tion 4947(a)(2) |
| - | of Schs K-1 attached | F Check Initial return Final retu | H | H | ange in trust's | |
| | uctions) 🕨 | boxes: Change in fiduciary | Change in fiduciary's | i name Chi | ange in fiducia | ry's address |
| G Check | 1 Interest incor | filing trust made a section 645 election | · | 11-1NT 1 | | 93,874. |
| | | vidends | | | . 1 . 2a | <u> </u> |
| | | ids allocable to: (1) Beneficiaries | | | | TATEMENT 3 |
| | | or (loss). Attach Schedule C or C-EZ (Form 1040) | | | | |
| | | or (loss). Attach Schedule D (Form 1041) | | | | 48,865. |
| Income | | partnerships, other estates and trusts, etc. Attach Schedu | | | | -22,234. |
| | | or (loss). Attach Schedule F (Form 1040) | | | | |
| | 1 | or (loss). Attach Form 4797 | | | | |
| • | | st type and amount | | | 8 | |
| | 9 Total income | Combine lines 1, 2a, and 3 through 8 | <u></u> | •••••• | 9 | 235,078. |
| | 10 Interest. Che | ck if Form 4952 is attached 🕨 📋 | | | 10 | 24,889. |
| | | | | | | 24,054. |
| | | 5 | | | . 12 | |
| | | duction (from Schedule A, line 7) | | | | |
| | | ountant, and return preparer fees | | | | · · · · · |
| Deduc- | | ions not subject to the 2% floor (attach sched | | | | |
| tions | | laneous itemized deductions subject to the 2% floor | | | 156 | |
| | | Ihrough 15b I income or (loss). Subtract line 16 from line | | | - 16 | |
| | 1 | | | the state of the s | | |
| | | bution deduction (from Schedule B, line 15). duction including certain generation-skipping | | | | • |
| | 20 Exemption | | laxes (allacit computati | | 20 | 300. |
| | 21 Add lines 18 | hrough 20, | ••••••• | •••••• | 21 | |
| | 22 Taxable incor | me. Subtract line 21 from line 17. If a loss, se | e instructions | | 22 | 185,835. |
| | | n Schedule G, line 7) | | | 23 | 56,370. |
| | 24 Payments: a 200 | 8 estimated tax payments and amount applied from 2007 | return | | 24a | 24,000. |
| | b Estimated tax | payments allocated to beneficiaries (from Fo | orm 1041-T) | | 245 | |
| * | | 24b from line 24a | | | 24c | 24,000. |
| Tax and | | Form 7004 (see instructions) | | ••••• | 24d | |
| Payments | e Federal incom | ne tax withheld. If any is from Form(s) 1099, | | | 24e | |
| | Other paymer | nts: f 5239;g 5138 | | ; Total • | - 24h | |
| | 25 Total paymen | ts. Add lines 24c through 24e, and 24h | | •••••• | - 25 | 24,000. |
| | | penalty (see instructions) | | | 26 | 617. |
| | | e 25 is smaller than the total of lines 23 and 2 | | | | 32,987. |
| | 28 Overpayment | . If line 25 is larger than the total of lines 23 a | | | 28 | |
| | | to be: a Credited to 2009 estimated tax F | | funded 🕨 | 29 | |
| | bezel, it is true, correct, | y, I declare that I have examined this return, including according according according the second state of preparer (other than taxpayer) | ompanying schedules and state) is based on all information of | ments, and to the bes which preparer has a | t of my knowl ny knowledge. | edge and |
| Sign | | 1 | 1 | • • • • • • • | (************************************* | IRS discuss this return |
| Here | | | | | with the | preparer shown below |
| | Signature of tiouctary | r or officer representing fiduciary Date | EIN of fiduciary if a finant | cial institution | | rs)? X Yes No |
| | Preparer's | | Date | Check if self- | Preparer | SSN or PTIN |
| Paid | | | | employed ► | | 5243 |
| Preparer's Use Only | | AKER & LYONS, CPA'S | | EIN T | 3205 | |
| USE UNIT | 8007844 804 | 2 SOUTH SALINA STREET | | Phone number | (315) | 471-8109 |
| BAA For P | | RACUSE, NY 13202 rwork Reduction Act Notice, see separate in | -4 | | | |
| | www.ana Laha | I WOIN NEULUUN ALL NUULE, SEE SEPARATE IN | 2010005. | FIFA0105L 08/18/08 | | Form 1041 (2008) |

sepa ÷

Case 1:10-cv-00457-GLS-DRH Document 65-1 Filed 06/08/10 Page 59 of 71

,

| ror | m 1041 (2008) DAVID L & LYNN A SMITH IRREV | | 9631 | Page 2 |
|--|---|---|---|--|
| Se | bedule A Charitable Deduction. Do not complete for a simple trust or a | pooled income fi | | |
| 1 | | | | |
| 2 | · · · · | | | |
| 3 | | | | |
| 4 | Capital gains for the tax year allocated to corpus and paid or permanently set asia | de for charitable r | urposes 4 | |
| 5 | | | 5 | |
| 6 | Section 1202 exclusion allocable to capital gains paid or permanently set aside to | | | <u> </u> |
| Ŭ | | r charitable purpo | | |
| 7 | Charitable deduction. Subtract line 6 from line 5. Enter here and on page 1, line 13 | | 7 | |
| Sc | hedule B Income Distribution Deduction | | | · · · · · · · · · · · · · · · · · · · |
| 1 | | | | ······ |
| 2 | | | 2 | |
| 3 | Total net gain from Schedule D (Form 1041), line 15, column (1) (see instructions) | •••••••••••••••••••••••••••••••••••••• | | |
| 4 | Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion | ייייייייייייייייייייייייייייייייייייי | | |
| 5 | Capital gains for the tax year included on Schedule A, line 1 (see instructions) | y | | |
| 6 | Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss as a | ositive number | | ····· |
| 7 | Distributable net income. Combine lines | | | |
| | 1 through 6. If zero or less, enter -0 | | | |
| 8 | | | ······ | |
| 0 | If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law | 2 | | - |
| 9 | Income required to be distributed currently | | | |
| 10 | Other amounts paid, credited, or otherwise required to be distributed | • | | |
| 11 | Total distributions. Add lines 9 and 10. If greater than line 8, see instructions | | 11 | |
| 12 | Enter the amount of tax-exempt income included on line 11 | | 12 | |
| 13 | Tentative income distribution deduction. Subtract line 12 from line 11 | •••••• | 12 | |
| 14 | Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, | enter .0. | | |
| 15 | | | 14 | <u> </u> |
| 2 100 | | page 1, mie 10.,, | | |
| 8-1-1 | Cuule Case Tax Computation (see instructions) | | | |
| | Tax: a Tax on taxable income (see instructions) | 1a 6 | 6 370 | |
| | Tax: a Tax on taxable income (see instructions) | | 56,370. | |
| | Tax: a Tax on taxable income (see instructions) b Tax on lump-sum distributions. Attach Form 4972 | 1Ь | | |
| | Tax: a Tax on taxable income (see instructions) b Tax on lump-sum distributions. Attach Form 4972 c Alternative minimum tax (from Schedule I, (Form 1041), line 56) | 1b 1c | 0. | EC 270 |
| 1 | Tax: a Tax on taxable income (see instructions) | 1b 1c | | 56,370. |
| 1 2a | Tax: a Tax on taxable income (see instructions) b Tax on lump-sum distributions. Attach Form 4972 c Alternative minimum tax (from Schedule I, (Form 1041), line 56) d Total. Add lines 1a through 1c Foreign tax credit. Attach Form 1116 | 1b 1c 2a | 0. | 56,370. |
| 1 2a b | Tax: a Tax on taxable income (see instructions). b Tax on lump-sum distributions. Attach Form 4972. c Alternative minimum tax (from Schedule I, (Form 1041), line 56). d Total. Add lines 1a through 1c Foreign tax credit. Attach Form 1116. Other nonbusiness credits (attach schedule). | 1b 1c 2a 2b | 0. | 56,370. |
| 1 2a b c | Tax: a Tax on taxable income (see instructions). b Tax on lump-sum distributions. Attach Form 4972. c Alternative minimum tax (from Schedule I, (Form 1041), line 56). c d Total. Add lines 1a through 1c c Foreign tax credit. Attach Form 1116. c Other nonbusiness credits (attach schedule). c General business credit. Attach Form 3800 c | 1b 1c 2a 2b 2c | 0. | 56,370. |
| 1 2a b c d | Tax: a Tax on taxable income (see instructions). b Tax on tump-sum distributions. Attach Form 4972. c Alternative minimum tax (from Schedule I, (Form 1041), line 56). c d Total. Add lines 1a through 1c c Foreign tax credit. Attach Form 1116. c Other nonbusiness credits (attach schedule). c General business credit. Attach Form 3800. c Credit for prior year minimum tax. Attach Form 8801. c | 1b 1c 2a 2b 2c 2d | 0. ▶ 1d | |
| 1 2a b c 3 | Tax: a Tax on taxable income (see instructions). b Tax on tump-sum distributions. Attach Form 4972. c Alternative minimum tax (from Schedule I, (Form 1041), line 56). c d Total. Add lines 1a through 1c c Foreign tax credit. Attach Form 1116. c Other nonbusiness credits (attach schedule). c General business credit. Attach Form 3800. c Credit for prior year minimum tax. Attach Form 8801. c Total credits. Add lines 2a through 2d. c | 1b 1c 2a 2b 2c 2d | 0. ▶ 1d | 0. |
| 1 2a b c d 3 4 5 | Tax: a Tax on taxable income (see instructions). b Tax on tump-sum distributions. Attach Form 4972. c Alternative minimum tax (from Schedule I, (Form 1041), line 56). c d Total. Add lines 1a through 1c c Foreign tax credit. Attach Form 1116. c Other nonbusiness credits (attach schedule). c General business credit. Attach Form 3800 c Credit for prior year minimum tax. Attach Form 8801. c Total credits. Add lines 2a through 2d. c Subtract line 3 from line 1d. If zero or less, enter -0 c Recapture taxes. Check if from: Form 4255 Form 8611. | 1b 1c 2a 2b 2c 2d | 0. 1d 1d 3 4 5 | |
| 1 2a b c d 3 4 5 6 | Tax: a Tax on taxable income (see instructions). b Tax on tump-sum distributions. Attach Form 4972. c Alternative minimum tax (from Schedule I, (Form 1041), line 56). c d Total. Add lines 1a through 1c c Foreign tax credit. Attach Form 1116. c Other nonbusiness credits (attach schedule). c General business credit. Attach Form 3800 c Credit for prior year minimum tax. Attach Form 8801. c Total credits. Add lines 2a through 2d. c Subtract line 3 from line 1d. If zero or less, enter -0 c Recapture taxes. Check if from: Form 4255 Form 8611. Household employment taxes. Attach Schedule H (Form 1040). c | 1b 1c 2a 2b 2c 2d | 0. 1d 1d 3 4 5 6 | 0. |
| 1 2a b c d 3 4 5 6 | Tax: a Tax on taxable income (see instructions). b Tax on tump-sum distributions. Attach Form 4972. c Alternative minimum tax (from Schedule I, (Form 1041), line 56). c d Total. Add lines 1a through 1c c Foreign tax credit. Attach Form 1116. c Other nonbusiness credits (attach schedule). c General business credit. Attach Form 3800 c Credit for prior year minimum tax. Attach Form 8801. c Total credits. Add lines 2a through 2d. c Subtract line 3 from line 1d. If zero or less, enter -0 c Recapture taxes. Check if from: Form 4255 Form 8611. Household employment taxes. Attach Schedule H (Form 1040). c | 1b 1c 2a 2b 2c 2d | 0. 1d 1d 3 4 5 6 | 0. 56,370. |
| 1 2a b c d 3 4 5 6 7 | Tax: a Tax on taxable income (see instructions). b Tax on tump-sum distributions. Attach Form 4972. c Alternative minimum tax (from Schedule I, (Form 1041), line 56). c d Total. Add lines 1a through 1c c Foreign tax credit. Attach Form 1116. c Other nonbusiness credits (attach schedule). c General business credit. Attach Form 3800 c Credit for prior year minimum tax. Attach Form 8801. c Total credits. Add lines 2a through 2d. c Subtract line 3 from line 1d. If zero or less, enter -0 c Recapture taxes. Check if from: Form 4255 Form 8611. | 1b 1c 2a 2b 2c 2d | 0. 1d 1d 3 4 5 6 | 0. 56,370. 56,370. |
| 1 2a b c d 3 4 5 6 7 | Tax: a Tax on taxable income (see instructions) | 1b 1c 2a 2b 2c 2d | 0. 1d 1d 3 4 5 6 7 | 0. 56, 370. |
| 1 2a b c d 3 4 5 6 7 1 | Tax: a Tax on taxable income (see instructions) | 1b 1c 2a 2b 2c 2d | 0. 1d 1d 3 4 5 6 7 | 0. 56, 370. |
| 1 2a b c d 3 4 5 6 7 1 | Tax: a Tax on taxable income (see instructions) | 1b 1c 2a 2b 2c 2d | 0. ▶ 1d ▶ 3 ▶ 3 ► 3 ► 3 ► 7 ► 7 ► 7 | 0. 56,370. 56,370. Yes No . X |
| 1 2a b c d 3 4 5 6 7 1 | Tax: a Tax on taxable income (see instructions) | 1b 1c 2a 2b 2c 2d | 0. 1 d 1 d 3 4 5 6 7 expenses 0 of any individual by | 0. 56,370. 56,370. Yes No X |
| 1 2a b c d 3 4 5 6 7 1 2 | Tax: a Tax on taxable income (see instructions) | 1b 1c 2a 2b 2c 2d | 0. 1 d 1 d 3 4 5 6 7 expenses of any individual by r other authority | 0. 56,370. 56,370. Yes No . X |
| 1 2a b c d 3 4 5 6 7 7 | Tax: a Tax on taxable income (see instructions) | 1b 1c 2a 2b 2c 2d | 0. 1d 1d 1d 3 4 5 6 7 expenses 0 of any individual by other authority name of the | 0. 56,370. 56,370. Yes No X |
| 1 2a b c d 3 4 5 6 7 7 1 2 1 4 4 | Tax: a Tax on taxable income (see instructions) | 1b 1c 2a 2b 2c 2d 2d s her compensation) or a signature or 'Yes,' enter the management of, or trans | 0. 1 d 1 d 1 d 1 d 1 d 1 d 1 d 1 d | 0. 56,370. Yes No X X X X X |
| 1 2a b c d 3 4 5 6 7 1 2 1 3 4 5 5 6 7 1 1 5 5 6 7 1 5 5 6 7 1 5 5 6 7 1 5 5 6 7 5 5 6 7 5 6 7 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | Tax: a Tax on taxable income (see instructions) | 1b 1c 2a 2b 2c 2d 2d ethe allocation of (s) her compensation) or a signature or 'Yes,' enter the n grantor of, or trans see instructions for re | 0. 1 d 1 d 1 d 1 d 1 d 1 d 1 d 1 d | 0. 56,370. Yes No X X X X X |
| 1 2a b c d 3 4 5 6 7 1 2 1 3 4 1 5 6 7 1 1 5 6 1 5 5 6 1 5 5 6 7 | Tax: a Tax on taxable income (see instructions) | 1b 1c 2a 2b 2c 2d | 0. 1 d 1 d 1 d 1 d 1 d 1 d 1 d 1 d | 0. 56,370. Yes No X X X X X |
| 1 2a b c d 3 4 5 6 7 1 2 1 3 4 1 5 6 7 1 4 1 5 6 7 7 1 7 7 | Tax: a Tax on taxable income (see instructions) | 1b 1c 2a 2b 2c 2d | 0. 1 d 1 d 1 d 1 d 1 d 1 d 1 d 1 d | 0. 56,370. Yes No X X X X X |
| 1 2a b c d 3 4 5 6 7 1 2 4 4 5 6 7 1 3 4 5 5 1 7 1 8 1 8 | Tax: a Tax on taxable income (see instructions) | 1b 1c 2a 2b 2c 2d 2d 2d | 0. 1 d 1 d 1 d 1 d 1 d 1 d 1 d 1 d | 0. 56,370. Yes No X X X X X |

•

•

Case 1:10-cv-00457-GLS-DRH Document 65-1 Filed 06/08/10 Page 60 of 71

| Fon | n 1041 (2008) DAVID L & LYNN A SMITH IRREV | 9631 | Page 2 |
|-----|---|---------------------|----------------|
| Sc | nedule A Charitable Deduction. Do not complete for a simple trust or a pooled income fund. | | |
| 1 | | | |
| 2 | Tax-exempt income allocable to charitable contributions (see instructions) | | |
| 3 | Subtract line 2 from line 1 | | |
| 4 | Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purp | | |
| 5 | Add lines 3 and 4 | | |
| | | | |
| 6 | Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable purposes (see instructions) | 6 | |
| 7 | | | |
| | nedule B Income Distribution Deduction | ···· | |
| | Adjusted total income (see instructions) | | |
| 1 | | | |
| 2 | Adjusted tax-exempt interest | | |
| 3 | Total net gain from Schedule D (Form 1041), line 15, column (1) (see instructions) | | |
| 4 | Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion) | | |
| 5 | Capital gains for the tax year included on Schedule A, line 1 (see instructions) | | |
| 6 | Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss as a positive number | 6 | |
| 7 | Distributable net income. Combine lines | | |
| | 1 through 6. If zero or less, enter -0 | 7 | |
| 8 | If a complex trust, enter accounting income for the tax year as determined | | |
| • | under the governing instrument and applicable local law | | |
| 9 | Income required to be distributed currently | | • |
| 10 | Other amounts paid, credited, or otherwise required to be distributed | | |
| 11 | Total distributions. Add lines 9 and 10. If greater than line 8, see instructions | | |
| 12 | Enter the amount of tax-exempt income included on line 11 | | |
| 13 | Tentative income distribution deduction. Subtract line 12 from line 11 | | <u>-</u> |
| 14 | Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0 | | |
| 15 | | | <u> </u> |
| | redule G Tax Computation (see instructions) | | , |
| | | 270 | |
| | | 370. | |
| | b Tax on lump-sum distributions. Attach Form 4972 1b | | |
| | c Alternative minimum tax (from Schedule I, (Form 1041), line 56) | 0. | |
| • | dTotal. Add lines 1a through 1c | ► <u>1d</u> | 56,370. |
| | Foreign tax credit. Attach Form 1116 2a | | |
| | Other nonbusiness credits (attach schedule) | | |
| | General business credit. Attach Form 3800 2c | | |
| | Credit for prior year minimum tax. Attach Form 8801 | | |
| 3 | Total credits. Add lines 2a through 2d. | | <u> 0.</u> |
| 4 | Subtract line 3 from line 1d. If zero or less, enter -0- | | <u>56,370.</u> |
| 5 | Recapture taxes. Check if from: Form 4255 Form 8611 | | |
| 6 | Household employment taxes. Attach Schedule H (Form 1040) | | |
| 7 | Total tax. Add lines 4 through 6. Enter here and on page 1, line 23 | ► 7 | 56,370. |
| | Other Information | | Yes No |
| 1 | Did the estate or trust receive tax-exempt income? If 'Yes,' attach a computation of the allocation of exp | oenses | X |
| | Enter the amount of tax-exempt interest income and exempt-interest dividends | | |
| 2 | Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) o reason of a contract assignment or similar arrangement? | f any individual by | |
| 3 | At any time during the calendar year 2008, did the estate or trust have an interest in or a signature or of over a bank, securities, or other financial account in a foreign country? | ther authority | |
| | See the instructions for exceptions and filing requirements for Form TD F 90-22.1. If 'Yes,' enter the nar | ne of the | |
| | foreign country► | | |
| 4 | During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transfe trust? If 'Yes,' the estate or trust may have to file Form 3520. See instructions | | x |
| 5 | Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If 'Yes,' see instructions for requ | | |
| 6 | If this is an estate or a complex trust making the section 663(b) election, check here (see instructions). | | |
| 7 | To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see instructions) | | |
| 8 | If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the estate, and check here | | |
| | Are any present or future trust beneficiaries skip persons? See instructions | | |

Case 1:10-cv-00457-GLS-DRH Document 65-1 Filed 06/08/10 Page 61 of 71

| SCHEDULE I | A | 1 |
|------------|-------|---|
| SCUEDOLE I | · · · | 1 |

Itemative Minimum Tax-Estates and Trusts

OMB No. 1545-0092

| (Form 1041) Department of the Internal Revenue S | Treasury Service | Attach to Form 1041. See the separate instructions for Schedule I (Form 1041). | | 2 | 800 |
|--|---|---|---------|-------------------|----------|
| Name of estate or TRUST U/P | trust DAVIE |) L & LYNN A SMITH IRREV | Employe | ridentification n | umber |
| | | Trust's Share of Alternative Minimum Taxable Income | | 5051 | |
| | | or (loss) (from Form 1041, line 17) | . 1 | 1 | 186,135. |
| | | | | | 200/200. |
| | | | _ | | 24,054. |
| | | d deductions (from Form 1041, line 15b) | | | |
| | | · · · · · · · · · · · · · · · · · · · | | 1 | |
| | | between regular tax and AMT) | | | |
| | | duction. Enter as a positive amount | | | |
| | | I private activity bonds exempt from the regular tax | | | |
| | | ss stock (see the instructions). | | - | |
| | | tock options (excess of AMT income over regular tax income) | | | |
| | | ts (amount from Schedule K-1 (Form 1041), box 12, code A) | | | |
| | | ships (amount from Schedule K-1 (Form 1065-B), box 6) | | | |
| | | (difference between AMT and regular tax gain or loss) | | + | |
| | | placed in service after 1986 (difference between regular tax and AMT) | | | |
| | | erence between AMT and regular tax income or loss) | | | |
| | | ance between AMT and regular tax income or loss) | | | |
| | | rence between regular tax and AMT) | | | |
| | | ifference between AMT and regular tax income) | | | |
| | | e between regular tax and AMT) | | | |
| | | | | | |
| | | ental costs (difference between regular tax and AMT) | | +, | |
| | | stallment sales before January 1, 1987 | | <u> (</u> | |
| | | s preference | | | |
| 23 Other adju | ustments, inc | luding income-based related adjustments | 23 | <u> </u> | |
| 24 Alternative | e tax net oper | rating loss deduction (See the instructions for the limitation that applies.) | 24 | 4(| |
| Note: Con | mplete Part II | nimum taxable income. Combine lines 1 through 24 | 25 | | 210,189. |
| | | luction from Part II, line 44 | | | |
| | | rom Form 1041, line 19) | | 8 | |
| | | | | | |
| 29 Estate's o | or trust's share | e of alternative minimum taxable income. Subtract line 28 from line 25 | 29 | | 210,189. |
| • Over \$ • \$165,0 | 00 or less, sto alternative r \$22,500, but ! 000 or more, | ess than \$165,000, go to line 45. enter the amount from line 29 on line 51 and go to line 52. | liable | | |
| Part 11 In | icome Dist | ribution Deduction on a Minimum Tax Basis | | | |
| 30 Adjusted alte | amative minimum | taxable income (see instructions) | 30 | 1 | |
| 31 Adjusted t | ax-exempt in | terest (other than amounts included on line 8) | 31 | <u> </u> | |
| | | edule D (Form 1041), line 15, column (1). If a loss, enter -0 | | · · · · · | |
| 33 Capital gai | ins for the tax | year allocated to corpus and paid or permanently set aside for charitable 041, Schedule A, line 4) | | <u> </u> | |
| 34 Capital gai | ins paid or pe | emanently set aside for charitable purposes from gross income | | | |
| 35 Capital gai | ins computed | on a minimum tax basis included on line 25 | 35 | (| |
| 36 Capital los | ses computer | d on a minimum tax basis included on line 25. Enter as a positive amount | 36 | <u>†`</u> | |
| 37 Distributab | le net alterna | tive minimum taxable income (DNAMTI). Combine lines 30 through 36. If zero or | | | |
| 38 Income rec | quired to be d | listributed currently (from Form 1041, Schedule B, line 9) | 38 | 1 | |
| | | or otherwise required to be distributed (from Form 1041, Schedule B, line 10) | | 1 | |
| 10 Total distri | butions. Add | lines 38 and 39. | 40 | | |
| 1 Tax-exemp | ot income incl | uded on line 40 (other than amounts included on line 8) | 41 | | |
| 2 Tentative i | ncome distrib | ution deduction on a minimum tax basis. Subtract line 41 from line 40 | 42 | | |

BAA For Privacy Act and Paperwork Reduction Act Notice, see the instructions for Form 1041.

| | edule (Form 1041) (2008) DAVID L & LYNN A SMITH IRREV | | 9631 Pag | <u>e 2</u> |
|---------|--|--------------|---|--|
| Par | Income Distribution Deduction on a Minimum Tax Basis (continued) | | | |
| 43 | Tentative income distribution deduction on a minimum tax basis. Subtract line 31 from line 37. If zero or less, enter -0- | . 43 | | |
| 44 | | | | |
| Par | Alternative Minimum Tax | | | |
| 45 | Exemption amount | . 45 | \$22,500 | - |
| | Enter the amount from line 29 | | 1 | <u> </u> |
| 46 | Phase-out of exemption amount | | | |
| 47 | | - 3253335 | | |
| 48 | Subtract line 47 from line 46. If zero or less, enter -0 | | 8 | |
| 49 | Multiply line 48 by 25% (.25) | | | |
| 50 | Subtract line 49 from line 45. If zero or less, enter -0 | | 0. | _ |
| 51 | Subtract line 50 from line 46 | . 51 | 210,189 | <u> </u> |
| 52 | Go to Part IV of Schedule I to figure line 52 if the estate or trust has qualified dividends or has a gain on lines 14a and 15 of column (2) of Schedule D (Form 1041) (as refigured for the AMT, if necessary). Otherwise, if line 51 is • \$175,000 or less, multiply line 51 by 26% (.26). | | | |
| | | 52 | 50 A10 | |
| - | • Over \$175,000, multiply line 51 by 28% (.28) and subtract \$3,500 from the result | | 50,419 | <u>•</u> |
| 53 | ······································ | · 53 | | |
| - 54 | Tentative minimum tax. Subtract line 53 from line 52 | | 50,419 | |
| 55 | Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a) | . 55 | 56,370 | <u>. </u> |
| 55 | Alternative minimum tax. Subtract line 55 from line 54. If zero or less, enter -0 Enter here and on Form 1041, Schedule G, line 1c | . 56 | 0 | |
| Par | tiv Line 52 Computation Using Maximum Capital Gains Rates | • - | | |
| <u></u> | | | · · · · | |
| | Caution: If you did not complete Part V of Schedule D (Form 1041), the Schedule D Tax Worksheet, or the Qualified Dividends Tax Worksheet, see the instructions before completing this part. | | | |
| 57 | Enter the amount from line 51 | . 57 | 210, 189 | <u>. </u> |
| 58 | Enter the amount from Schedule D (Form 1041), line 22, line 13 of the Schedule D Tax Worksheet, or line 4 of the Qualified Dividends Tax | | | |
| | Worksheet, whichever applies (as refigured for the AMT, if necessary) 58 38, 457 | | | |
| | | | | |
| 59 | Enter the amount from Schedule D (Form 1041), line 14b, column (2) (as refigured for the AMT, if necessary). If you did not complete | | | |
| | Schedule D for the regular tax or the AMT, enter -0 | | | |
| 60 | If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 58. Otherwise, add lines 58 and 59 and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary) | | | |
| 61 | Enter the smaller of line 57 or line 60 | | 38,457 | - |
| 62 | Subtract line 61 from line 57 | | 171,732 | |
| 63 | If line 62 is \$175,000 or less, multiply line 62 by 26% (.26). Otherwise, multiply line 62 by 28% (.28) | | 1/1/102 | <u> </u> |
| | and subtract \$3,500 from the result | ► 63 | 44,650 | <u>. </u> |
| 64 | Maximum amount subject to the 0% rate | Ŀ j ∭ | | |
| 65 | Enter the amount from line 23 of Schedule D (Form 1041), line 14 of the Schedule D Tax Worksheet, or line 5 of the Qualified Dividends Tax Worksheet, for Form 1041, whichever applies (as figured for the regular tax). If you did not complete Schedule D or either worksheet for the regular | | | |
| | tax, enter -0 | | | |
| 65 | Subtract line 65 from line 64. If zero or less, enter -0 | | | |
| 67 | Enter the smaller of line 57 or line 58 | • 💓 | | |
| 68 | Enter the smaller of line 66 or line 67 | | | |
| 69 | Subtract line 68 from line 67 | • | | |
| 70 | Multiply line 69 by 15% (.15) | ► 70 | 5,76 | 9. |
| | If line 59 is zero or blank, skip lines 71 and 72 and go to line 73. Otherwise, go to line 71. | | | |
| 71 | Subtract line 67 from line 61 71 | | | |
| 72 | Multiply line 71 by 25% (.25) | 72 | , i | |
| 73 | Add lines 63, 70, and 72 | | 50,419. | |
| 74 | If line 57 is \$175,000 or less, multiply line 57 by 26% (.26). Otherwise, multiply line 57 by 28% (.28) | | | |
| ••• | and subtract \$3,500 from the result | | 55,353. | |
| _75 | Enter the smaller of line 73 or line 74 here and on line 52 | 75 | 50,419. | |

.

Case 1:10-cv-00457-GLS-DRH Document 65-1 Filed 06/08/10 Page 63 of 71

| Capital | Gains | and | Losses |
|---------|-------|-----|--------|
|---------|-------|-----|--------|

OMB No. 1545-0092

| (Form | 1041) |
|-------|-------|
|-------|-------|

SCHEDULE D

ment of the Tressury

Attach to Form 1041, Form 5227, or Form 990-T. See the separate

2008

| Interna | Revenue Service instructio | ns for Form 104 | 1 (also for Form | 5227 or Form 990-T, if | applicable). | | |
|-------------|---|--|---|--|---|---------|---|
| Name TRU | of estate or trust DAVID L & LYNN ST U/A 8/4/04 | A SMITH IF | REV | | Employer identification | n numb | |
| - | Form 5227 filers need to complete only | | | | | | · · · · · · · · · · · · · · · · · · · |
| Par 1a | Short-Term Capital Gain (a) Description of property (Example: 100 shares 7% preferred of 'Z' Co) | s and Losse (b) Date acquired (mo, day, yr) | s – Assets F (c) Date sold (mo, day, yr) | ield One Year or I (d) Sales price | _ess (e) Cost or other basis (see instructior | າຣ) | (f) Gain or (loss) for the entire year Subtract (e) from (d) |
| 75 | CITIGROUP INC CALLS | 10/20/08 | 10/01/08 | 14,600. | EXPI | RED | 14,600. |
| 75 | CITIGROUP INC CALLS | 10/20/08 | 9/29/08 | 15,542. | EXPI | RED | 15,542. |
| 50 | CITIGROUP INC CALLS | 10/20/08 | 9/30/08 | 10,746. | EXPI | RED | 10,746. |
| 2 | Enter the short-term gain cr (loss), if a Short-term capital gain or (loss) from F Net short-term gain or (loss) from parts | forms 4684, 625 | 2, 6781, and 883 | 24 | | | |
| 4 | Short-term capital loss carryover. Ente Carryover Worksheet | r the amount, if | any, from line 9 | of the 2007 Capital Lo | ss | 4 | |
| | Net short-term gain or (loss). Combine on line 13, column (3) on page 2 | <u></u> | | <u></u> | ► | 5 | 40,888. |
| Par | III Long-Term Capital Gains | s and Losses | <u>s – Assets H</u> | | ne Year | | |
| 6a | (a) Description of property (Example: 100 shares 7% preferred of 'Z' Co) | (b) Date acquired (mo, day, yr) | — (c) Date sold (mo, day, yr) | (d) Sales price | (e) Cost or other basis (see instructior | າຣ) | (f) Gain or (loss) for the entire year Subtract (e) from (d) |
| 280 | DEERFIELD TRIARC CAP CO | | 12/24/08 | 865. | 42,0 | 00. | -41,135. |
| | | | | | | | |
| | Enter the long-term gain or (loss), if ar | - | | | | 6b 7 | |
| 8 | Net long-term gain or (loss) from partn | erships, S corpo | prations, and oth | er estates or trusts | | 8 | 49,112. |
| 9 | Capital gain distributions | ••••• | | | | 9 | |
| 10 | Gain from Form 4797, Part L | ••••••••••• | | | | 10 | |
| | Long-term capital loss carryover. Enter Carryover Worksheet | ••••• | | | •••••• | 11 | |
| | Net long-term gain or (loss). Combine column (3) on page 2 | | | | • <u>••••••</u> | 12 | 7,977. |
| BAA | For Paperwork Reduction Act Notice, | see the Instructi | ons for Form 10 | 41. FIFA1512L | 09/25/08 S | chedi | ule D (Form 1041) 2008 |

Case 1:10-cv-00457-GLS-DRH Document 65-1 Filed 06/08/10 Page 64 of 71

OMB No. 1545-0092

| SCHEDULE | D |
|-------------|---|
| (Form 1041) | |

Department of the Treasury

in

Capital Gains and Losses ALTERNATIVE MINIMUM TAX

Attach to Form 1041, Form 5227, or Form 990-T. See the separate structions for Form 1041 (also for Form 5227 or Form 990-T. if applicable) 2008

| futeris | | | | | | | |
|----------|---|---|----------------------------|---|------------------------|-----------|---------------------------------------|
| | of estate or trust DAVID L & LYNN | A SMITH IF | REV | | Employer identificatio | a numi | ber |
| | IST U/A 8/4/04 | | | • | 9631 | | |
| _ | Form 5227 filers need to complete or | | | lald One Veer end | | | |
| | film Short-Term Capital Gair | | | | | | |
| 1 a | (a) Description of property | (b) Date acquired | (c) Date sold | (d) Sales price | (e) Cost or | | (f) Gain or (loss) |
| 14 | (Example: 100 shares | (mo, day, yr) | (mo, day, yr) | | other basis | | for the entire year |
| | 7% preferred of 'Z' Co) | | | | (see instruction | ns) | Subtract (e) from (d) |
| | | | | | | | |
| 75 | CITIGROUP INC CALLS | 10/20/08 | 10/01/08 | 14,600. | EXPI | RED | 14,600. |
| | | | | | | | |
| 75 | CITIGROUP INC CALLS | 10/20/08 | 9/29/08 | 15,542. | EXPI | RED | 15,542. |
| | | | | | | | |
| 50 | CITIGROUP INC CALLS | 10/20/08 | 9/30/08 | 10,746. | EXPI | RED | 10,746. |
| | | | | | | | |
| | | | | • | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| þ | Enter the short-term gain or (loss), if | any, from Sched | ule D-1, line 1b. | ••••••••••••••••••••••• | | <u>1b</u> | |
| | | | | | | | |
| 2 | Short-term capital gain or (loss) from | Forms 4684, 625 | 2, 6781, and 882 | 24 | | 2 | |
| | | | | | | | |
| 3 | Net short-term gain or (loss) from par | tnerships, S corp | orations, and ot | her estates or trusts | | 3 | |
| 4 | Short-term capital loss carryover. Ent | er the amount if | any from line 9 | of the 2007 Capital Los | .e. | | |
| - | Carryover Worksheet. | | | | | 4 | |
| 5 | Net short-term gain or (loss). Combin | a lines la througi | h 4 in column (f) | Enter here and | ĺ | _ | |
| | on line 13, column (3) on page 2 | | ····· | <u>··</u> ····· | ► | 5 | 40,888. |
| Par | III Long-Term Capital Gain | is and Losses | s – Assets H | eld More Than On | e Year | | |
| - | (a) | (b) | (c) | (d) | (e) Cost or | | () |
| 6a | Description of property (Example: 100 shares | Date acquired (mo, day, yr) | Date sold (mo, day, yr) | Sales price | Cost or other basis | i | Gain or (loss) for the entire year |
| | 7% preferred of 'Z' Co) | | ····· | | (see instruction | ıs) | Subtract (e) from (d) |
| 280 | DEERFIELD TRIARC CAP CO | DRP | | | | | |
| | | 12/23/04 | 12/24/08 | 865. | 42,0 | 00. | -41,135. |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | • | | | | | | · · · · · · · · · · · · · · · · · · · |
| | | | | | | ł | |
| - | · · · · · · · · · · · · · · · · · · · | | | | | | |
| | | | | | | | |
| <u> </u> | | | | <u> </u> | | | |
| Ь | Enler the long-term gain or (loss), if a | ov, from Schedu | le D-1 line 6h | • | | 6Ь | |
| - | | | | ••••••••••••••••••••••••••••• | ••••••••••• | - 00 | |
| 7 | Long-term capital gain or (loss) from F | Forms 2439 4684 | 6252 6781 an | 4 8834 | 1 | 7 | |
| • | | 01113 2400, 4004 | | | •••••••••••••••• | | |
| 8 | Nel long-term gain or (loss) from partr | archine S como | valians and oth | ar actator or toucle | | в | 49,112. |
| Ŭ | Net long-term gain of (loss) from para | | | er estates of trusts | •••••••••••••••• | • | 49,112. |
| 9 | Capital gain distributions | | | | | | |
| 2 | | • | ••••• | • | •••••• | 9 | <u> </u> |
| | | | | | | | |
| 10 | Gain from Form 4797 Bant I | | | | 1 | 4 | |
| | Gain from Form 4797, Part L | | | | | 10 | |
| 11 | Long-term capital loss carryover. Ente | r the amount, if a | anv. from line 14 | of the 2007 Capital Lo | | | |
| 11 | Long-term capital loss carryover. Ente Carryover Worksheet | r the amount, if a | any, from line 14 | , of the 2007 Capital Lo | ss | 10 11 | , |
| 11 12 | Long-term capital loss carryover. Ente | r the amount, if a | any, from line 14 | , of the 2007 Capital Lo | SS | | 7,977. |

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Case 1:10-cv-00457-GLS-DRH Document 65-1 Filed 06/08/10 Page 65 of 71

| Schedule D (Form 1041) 2008 DAVID L & LYNN A S | MITH | IRREV | | 9631 | Page 2 |
|---|----------------------|---|--|--|----------------------|
| Part III Summary of Parts I and II Caution: Read the instructions before completing this p | art. | (1) Beneficiar (see instruction | | ust's | (3) Total |
| 13 Net short-term gain or (loss) | 13 | | 40, | 888. | 40,888. |
| 14 Net long-term gain or (loss): | | | _ | | |
| a Total for year | 14a | | 7, | 977. | 7,977. |
| b Unrecaptured section 1250 gain (see line 18 of the worksheet in the instructions) | 14b | | | | |
| c 28% rate gain | | - | | | |
| 15 Total net gain or (loss). Combine lines 13 and 14a | | | | 865. | 48,865. |
| Note: If line 15, column (3), is a net gain, enter the gain on Form 10 are net gains, go to Part V, and do not complete Part IV. If line 15, Carryover Worksheet, as necessary. | 41, line column | 4 (or Form 990- (3), is a net loss | T, Part I, line 4a). If line , complete Part IV and | es 14a and 15 the Capital L | , column (2), oss |
| Part IV Capital Loss Limitation | | | | | |
| 16 Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, lin | e 4c, il a | trust), the smaller of | : | | |
| | | | | . 16 | |
| Note: If the loss on line 15, column (3), is more than \$3,000, or if Fo Capital Loss Carryover Worksheet in the instructions to figure your | orm 104 capital I | 1, page 1, line 2 | 2 (or Form 990-T, line 3 | 14), is a loss, | complete the |
| Part V Tax Computation Using Maximum Capital (| | | | | |
| | | | an amount is antourd | | |
| Form 1041 filers. Complete this part only if both lines 14a and 15 in is an entry on Form 1041, line 2b(2), and Form 1041, line 22, is mor | e than a | (2) are gains, or tero. | an amount is entered | in Part I or Pa | art (i and there |
| Caution: Skip this part and complete the worksheet in the instruction | | | | | |
| • Either line 14b, column (2) or line 14c, column (2) is more than a | ero, or | | | | |
| • Both Form 1041, line 2b(1), and Form 4952, line 4g are more that | in zero. | | | | |
| Form 990-T trusts. Complete this part only if both lines 14a and 15 a Form 990-T, and Form 990-T, line 34 is more than zero. Skip this pa column (2) or line 14c, column (2) is more than zero. | re gain rt and c | s, or qualified div complete the wor | idends are included in ksheet in the instruction | income in Pa ns if either lind | rt i of e 14b, |
| 17 Enter taxable income from Form 1041, line 22 (or Form 990-T, | line 341 | 17 | 185,835 | | |
| | 1118 J4) | | 105,055 | - | |
| 18 Enter the smaller of line 14a or 15 in column (2) but not less than zero | | 7,977. | | | |
| 19 Enter the estate's or trust's qualified dividends | | <u></u> | | | |
| from Form 1041, line 2b(2) (or enter the qualified dividends included in income in Part I of | | | | | |
| Form 990-T) 19 | | 30,480. | | | |
| 20 Add lines 18 and 19 20 | | 38,457. | | | |
| 21. If the estate or truct is filling Form 4952, onlor | | | | | |
| 21 If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0+ ► 21 | | 0 . | | | |
| 22 Subtract line 21 from line 20. If zero or less, enter -0 | | | 38,457 | | |
| 23 Subtract line 22 from line 17. If zero or less, enter -0 | | | 147,378 | | |
| · · · · · · · · · · · · · · · · · · · | | | | | |
| 24 Enter the smaller of the amount on line 17 or \$2,200 | | | 2,200 | | |
| 25 Is the amount on line 23 equal to or more than the amount on X Yes. Skip lines 25 and 26; go to line 27 and check the 'No' | | | | | |
| No. Enter the amount from line 23 | | 0.5 | | | |
| 25 Subtract line 25 from line 24 | | | | | |
| 27 Are the amounts on lines 22 and 26 the same? | • • • • • • • | | | | |
| Yes. Skip lines 27 through 30; go to line 31. X No. Enter the smaller | | | 20 457 | | |
| I es. sup mas 27 prough 30; go to the 31. A NO. Enter the smaller | ciune i/ | or line 22 27 | 38,457. | - | |
| 28 Enter the amount from line 26 (If line 26 is blank, enter -0-) | | | 0. | | |
| | | | | 1 | |
| 29 Subtract line 28 from line 27. | | | 38,457. | | _ |
| 30 Multiply line 29 by 15% (.15) | | | | 30 | 5,769. |
| 31 Figure the tax on the amount on line 23. Use the 2008 Tax Rate Schedule G instructions) | e Sched | lule for Estates a | nd Trusts (see the | 31 | 50,601. |
| 32 .Add lines 30 and 31 | | | | 32 | 56,370. |
| Figure the tax on the amount on line 17. Use the 2008 Tax Rate Schedule G instuctions) | Sched | lule for Estates a | nd Trusts (see the | 33 | 64,061. |
| 34 Tax on all taxable income. Enter the smaller of line 32 or line 3 on line 1a of Schedule G, Form 1041 (or line 36 of Form 990-T) | 3 here a | and | | <u> - - </u> | |
| OF TIME TE OF SCHEDULE G, FORTH 1041 (OF TIME 50 OF FORTH 990-1) | • • • • • • • | •••••• | | 34 | 56,370. |

Schedule D (Form 1041) 2008

| Sch | edule D (Form 1041) 2008 DAVID L & LYNN A SM | ITH | IRREV | | | 9631 | Page 2 |
|-------------|---|----------------|---------------------------------------|-----------------------------|---|------------------------------|---------------------|
| Pa | Summary of Parts I and II Caution: Read the instructions before completing this part | rt. | | eficiaries' tructions) | (2) Estate's or true | st's | (3) Total |
| 13 | Net short-term gain or (loss) | 13 | | | 40,8 | 388. | 40,888. |
| 14 | Net long-term gain or (loss): | | | | | | |
| | a Total for year | 14a | · · · · · · · · · · · · · · · · · · · | <u></u> | 7,9 | 977. | 7,977. |
| | b Unrecaptured section 1250 gain (see line 18 of the worksheet in the instructions) | 14b | | | | | |
| | c 28% rate gain | 14c | | | | | |
| | Total net gain or (loss). Combine lines 13 and 14a | _ | | | 48,8 | 365. | 48,865. |
| Note are | a: If line 15, column (3), is a net gain, enter the gain on Form 104 net gains, go to Part V, and <i>do not</i> complete Part IV. If line 15, co ryover Worksheet, as necessary. | I, line | 4 (or Form (3), is a ne | 990-T, Parl t loss, comp | I, line 4a). If lines | ; 14a and 15, | column (2), |
| | NIV Capital Loss Limitation | | ALTERN | NATIVE M | INIMUM TAX | | |
| | Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line | lc, if a | | | | | |
| | a The loss on line 15, column (3) or b \$3,000, | | | | | 16 | |
| | e: If the loss on line 15, column (3), is more than \$3,000, or if Forn ital Loss Carryover Worksheet in the instructions to figure your ca | | | line 22 (or F ver. | orm 990-T, line 34 | l), is a loss, d | complete the |
| Pa | Tax Computation Using Maximum Capital G | <u>ains</u> | Rates | | | | |
| is ar | n 1041 filers. Complete this part only if both lines 14a and 15 in co n entry on Form 1041, line 2b(2), and Form 1041, line 22, is more tion: Skip this part and complete the worksheet in the instructions | than 2 | (2) are gai ero. | ns, or an an | nount is entered in | Part I or Pa | t II and there |
| | Either line 14b, column (2) or line 14c, column (2) is more than ze | | | | | | |
| | Both Form 1041, line 2b(1), and Form 4952, line 4g are more than | | | | | | |
| Form | n 990-T trusts. Complete this part only if both lines 14a and 15 are n 990-T, and Form 990-T, line 34 is more than zero. Skip this part mn (2) or line 14c, column (2) is more than zero. | gain: and c | s, or qualific complete the | ed dividends e worksheet | are included in in in the instructions | come in Parls if either line | l of 14b, |
| 17 | Enter taxable income from Form 1041, line 22 (or Form 990-T, lin | ne 34) | | 17 | | | · |
| 18 | Enter the smaller of line 14a or 15 in column (2) but not less than zero | | 7,977. | | | | |
| 19 | Enter the estate's or trust's qualified dividends from Form 1041, line 2b(2) (or enter the qualified dividends included in income in Part I of Form 990-T) | | 30,480. | | | | |
| 20 | Add lines 18 and 19 20 | | 38,457. | | | | |
| 21 | If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0► 21 | | . 0. | | | | |
| 22 | Subtract line 21 from line 20. If zero or less, enter -0 | | | 22 | 38,457. | | |
| 23 | Subtract line 22 from line 17. If zero or less, enter -0 | • • • • • | ••••• | 23 | | | |
| 24 | Enter the smaller of the amount on line 17 or \$2,200 | | | 24 | | | |
| 25 | Is the amount on line 23 equal to or more than the amount on lin | | | | | | |
| | Yes. Skip lines 25 and 26; go to line 27 and check the 'No' be | | | | | | |
| | No. Enter the amount from line 23 | | | 25 | | | |
| 26 | Subtract line 25 from line 24 | • • • • • • | · · · · · · · · · · · | 26 | | | |
| 27 | Are the amounts on lines 22 and 26 the same? | | | | | | |
| | Yes. Skip lines 27 through 30; go to line 31. No. Enter the smaller of | | | 27 | | | |
| 28 | Enler the amount from line 26 (If line 26 is blank, enter -0-) | •••• | ••••• | 28 | | | |
| 29 | Subtract line 28 from line 27 | | | 29 | | | |
| 30 | Multiply line 29 by 15% (.15) | | | | | 30 | |
| 31 | Figure the tax on the amount on line 23. Use the 2008 Tax Rate Schedule G instuctions). | Sched | lule for Esta | ates and Tru | ists (see the | 31 | |
| 32 | Add lines 30 and 31 | | | | | 32 | |
| | Figure the tax on the amount on line 17. Use the 2008 Tax Rate Schedule G instuctions) | Sched | ule for Esta | ates and Tru | ists (see the | 33 | |
| 34 | Tax on all taxable income. Enter the smaller of line 32 or line 33 on line 1a of Schedule G, Form 1041 (or line 36 of Form 990-T). | here a | and | | | 34 | |

Schedule D (Form 1041) 2008

Case 1:10-cv-00457-GLS-DRH Document 65-1 Filed 06/08/10 Page 67 of 71

| Sch | edule E (Form 1040) 2008 | | | Attachmen | t Seque | nce N | o. 13 | | Page 2 |
|------------------|--|--|----------------|---|----------------------------|-------------------------|--------------------------------|-----------|--|
| Name | e(s) shown on return. Do not enter name and social security nu | mber if shown on Page 1. | | | | | security numb | br | |
| DA | VID L & LYNN A SMITH IRREV TRU | IST U/A 8/4/04 | | | | | 9631 | | |
| | tion: The IRS compares amounts reported on ye | | unts | shown on Schedu | lle(s) K- | 1. | | ······· | |
| Pa | Income or Loss From Partners | hips and S Corpor | ratio | ons | | | | | |
| Not | e. If you report a loss from an at-risk activity for ch Form 6198. See instructions. | which any amount is no | ot at | risk, you <mark>must</mark> ch | eck the | box in | column (e) | on line 2 | 8 and |
| | Are you reporting any loss not allowed in a pri loss from a passive activity (if that loss was no | or vear due to the at-ris | k or | basis limitations. | a prior | vear u | nallowed | _ | |
| | If you answered 'Yes,' see instructions before | completing this section. | • | | | | | | . |
| 28 | (a) Name | · | | (b) Enter P for partnership; S for S corporation | (c) Che forei partne | ign | (d) Emj identific num | cation | (e) Check if any amount is not at risk |
| A | PINE STREET CAPITAL PARTNERS, | LP | | P | | | 20-13 | 36924 | |
| В | FEE INCOME | | | Р | | | 20-13 | 36924 | |
| _ | FEES | <u></u> | | Р | | | 20-13 | | |
| D | OTHER DEDUCTIONS | | | P | | | 20-13 | | |
| | Passive Income and Loss | r | | N | | | come and L | | <u> </u> |
| | (1) Passive loss allowed (attach Form 8582 if required) | (g) Passive income from Schedule K-1 | |) Nonpassive loss om Schedule K-1 | exp fro |) Sectionse (om Foi | ion 179 Jeduction m 4562 | Jinco | onpassive ome from edule K-1 |
| A B C D | <u> </u> | | | · · · · · | | | | | 2 500 |
| - | · · · · · · · · · · · · · · · · · · · | [] | | 24,433 | | | | | 2,580. |
| 러 | | | | 381 | | | | | |
| | a Totals | · · · · · · · · · · · · · · · · · · · | | | | | | | 2,580. |
| | | | | 24,814 | | | | | |
| 30 | | | | | | | 30 | | 2,580. |
| 31 | Add columns (f), (h), and (i) of line 29b | | | | | | 31 | | -24,814. |
| | Total partnership and S corporation income of include in the total on line 41 below | •••••••••••••••••••••••••••••••••••••• | 30 ar | nd 31. Enter the re | esult hei | re and | 32 | | -22,234. |
| | Income or Loss From Estates | and Trusts | | | | | | | , |
| 33 | ······································ | (a) Name | | | | | | (b) Emp | oloyer ID no. |
| A B | | | | <u></u> | | | | | |
| <u>_</u> | Passive income | and loce | | | | Ma | npassive in | | 1 |
| | (c) Passive deduction or loss allo | | 6 | | + | | on or loss | | |
| | (attach Form 8582 if required) | | |) Passive income om Schedule K-1 | | | edule K-1 | | ner income chedule K-1 |
| A | · · · · · · · · · · · · · · · · · · · | | | | | | | | |
| В | | | | | | | | | |
| 34 a | a Totals | | | | | | | | |
| | o Totals | | | | × | | | | |
| | Add columns (d) and (f) of line 34a | | | | | · • • • • • | | | |
| 36 | Add columns (c) and (e) of line 34b | | | | ••••• | • • • • • • | 36 | | |
| 37 Par | Total estate and trust income or (loss). Combin result here and include in the total on line 41 b Income or Loss From Real Est | elow | | • | | | | al Hold | |
| | | (b) Employer | | c) Excess inclusion from Schedules Q, | | axabl | e income | | ome from |
| 38 | (a) Name | identification number | line | fróm Schedutes Q, 2 2c (see instructions) | ີ່ທີ່ | et loss | s) from Q, line 1b | Schedul | es Q, line 3b |
| | | | | | + | | | | · · · · · · · · · · · · · · · · · · · |
| 39 | Combine columns (d) and (e) only. Enter the re | esult here and include in | n the | total on line 41 b | elow | <u></u> . | 39 | | · |
| Par | N Summary | | | | | | | | |
| 40 | Net farm rental income or (loss) from Form 483 | 15. Also, complete line 4 | 42 be | elow | ••••• | | 40 | | |
| 41 | Total income or (loss). Combine lines 26, 32, 3 Form 1040, line 17, or Form 1040NR, line 18. | 7, 39, and 40. Enter the | a res | ult here and on | •••••• | · · · · · · | ► 41 | | -22,234. |
| 42 | Reconciliation of farming and fishing income. and fishing income reported on Form 4835, line box 14, code B; Schedule K-1 (Form 1120S), b (Form 1041), line 14, code F (see instructions). | 97; Schedule K-1 (Form ox 17, code T; and Sch | n 106 Iedul | e K-1 🎫 | | | | | |
| 43 | Reconciliation for real estate professionals. If y professional (see instructions), enter the net in anywhere on Form 1040 or Form 1040NR from in which you materially participated under the p | come or (loss) you repo all rental real estate ac | tivitie | 25 | | | | | |

,

| 2008 | FEDERAL STATEMENTS | PAGE 1 |
|---|-------------------------|--|
| CLIENT SMI038 | TRUST U/A 8/4/04 | 9631 |
| STATEMENT 1 FORM 1041, LINE 1 INTEREST INCOME PINE STREET CAPITAL PARTNERS PINE STREET CAPITAL PARTNERS | 5, LP 5, LP TOTAL | \$24,899. 68,975. \$93,874. |
| STATEMENT 2 FORM 1041, LINE 2A TOTAL ORDINARY DIVIDENDS NATIONAL FINANCIAL SERVICES, | , LLC | \$ 114,573. \$ 114,573. |
| STATEMENT 3 FORM 1041, LINE 2B QUALIFIED DIVIDENDS NATIONAL FINANCIAL SERVICES, | , LLC | \$ <u>30,480.</u> \$ <u>30,480.</u> |
| STATEMENT 4 FORM 1041, LINE 11 TAXES STATE AND LOCAL TAXES | TOTAL | \$ <u>24,054.</u> \$ <u>24,054.</u> |
| | | |

Case 1:10-cv-00457-GLS-DRH Document 65-1 Filed 06/08/10 Page 69 of 71

| _ | Type of entity: Decedent's estate X Simple trust New York State Department of Taxation and Finance Fiduciary Income Tax Return New York State • New York City • Yonkers For the full year Jan. 1, 2008, through Dec. 31, 2008, or fiscal year beginning | | | | · 2008 | IT-205 |
|-----------------|---|---|---------------------------------------|-----------------------------|--|--|
| | Name of estate or trust (as shown on (edeta) Form SS-4) | | | Date entity created | цу | |
| | | | | 08-04-200 | 4 | |
| _ | | | ▼ Identification number | ar of estate and trust | | |
| | Grantor type trust | TRUSTEE | | | 9631 | |
| | Bankruptcy estate - Ch 7 E Address of fiduciary (number and street or rural route) V Deceder | | ▼ Decedent's social se | acurity number (see instrs) | | |
| | Bankruptcy estate — Ch 11 | Address of fiduciary (number and s | | | | |
| _ | Pooled income fund | | | Mark an X in the appli | cable box: | |
| | | SARATOGA SPRINGS | | 2866 | Initial return | Final return |
| Ante (atta | nded return ch explanation) 🕨 (s | ncome distribution deduction (see instrs, Form (T-205-1) | Number o beneficia | of ries | Qualifying special conditions for film 2008 tax return (| ig your ● sae instrì ● |
| | | line 51) | | | | 235,078. |
| | | ncome from NYAGI worksheet, line 5 (se | | | | 234,778. |
| | | T-205-A, Schedule 1, line 10, co | - | | | 0. |
| | 1 Federal taxable incon | me of fiduciary (from page 2, lin | e 62) | | | 185,835. |
| | 2 New York modification | ons relating to amounts allocate | d to principal | | | |
| | 3 Balance (line 1 and a | add or subtract line 2) | | | | 185,835. |
| ee instructions | 4 Fiduciary's share of New Yo | ork fiduciary adjustment (from pg 2, Sch | C, column 5) | | | 24,054. |
| č | | come of fiduciary (line 3 and ad | | | | 209,889. |
| Ż | | mount (full-year resident estate | | | | 14,377. |
| Su | | unt from Form IT-230, Part 2, li | ne 2 (resident estate and a | trust only) | | |
| 99 | | | | •••••••••••• | 8. | 14,377. |
| งั | | State tax (from Form IT-205-A, | | | ····· | |
| | | orm IT-230, Part 2, mark an X | | | 9. | 0. |
| | | credits (attach schedule) | | | | |
| | | line 8 or line 9 | | | | 14,377. |
| | • | n lump-sum distributions and ot | | | | |
| | | ne tax | | | | |
| | | e tax (add lines 11, 12, and 13; . | | | | 14,377. |
| | | ax on line 5 amount <i>(see instruc</i> | - | | Make d | theck or money |
| 15 | New York City part-year re | resident tax (see instructions) | | 15b. | order p | payable to NY |
| 16 | - | om Form IT-230, Part 2, line 2 (| | 16. | | ncome Tax; ne estate or trust's |
| 17 | Add line 15a or 15b to line | e 16 | | 17. | | er identification |
| 18 | New York City accumulation | ion distribution credit | · · · · · · · · · · · · · · · · · · · | 18. | | r and <i>2008</i> |
| 19 | Subtract line 18 from line | 17 (if less than zero, leave bla | nk) | 19. | | ary income Tax nail the completed |
| 20 | | ax on lump-sum distributions (s | | 20. | return | to the appropriate |
| 21 | | | | | instruc | s indicated in tions |
| 22 | | edit (from Form IT-219) | | | | |
| 23 | | 21 (if less than zero, leave bla | | | | |
| 24 | | income tax (see instructions) | | | | |
| 25 | • | tax surcharge from Yonkers wo | | • | | ······································ |
| 26 | | nt tax (from Form IT-205-A-I, W | - | | | |
| 27 | Yonkers nonresident fiduc | ciary earnings tax (from Form) | <u> </u> | <u></u> | | |
| 28 | • | tructions) | | | | · 0. |
| 29 | Total NYS, NYC, Yonkers | s taxes, and sales or use tax (a | dd lines 14 and 23 through | h 28; see instructior | ns) 29. | 14,377. |
| 30 | Estimated tax paid (includ | ding payments made with Form | IT-370-PF) | | | 6,000. |
| 31 | Estimated tax payments a | allocated to beneficiaries (from | Form IT-205-T) | | | |
| 32 | Subtract line 31 from line | 30 | <u></u> | <u>.</u> | | 6,000. |
| 33 | Refundable credits Iden | | | | 33. | |
| 34 | New York State tax withhe | eld | | | | |
| 35 | | ld | | | | |
| 36 | | **** | | | | |
| 37 | | nh 36) | | | | 6,000. |
| 38 | | f lines 29 and 42, enter the overpayment | | | | <u> </u> |
| | I the 3/ is more than the total of | | | 1 | | |
| 39 | | | 39. | | | |
| | Amount of tine 38 to be refunded to you | ····· | | | | |
| 39 | Amount of line 38 to be refunded to you Amount of in 38 to be credited to 2009 est tax | | 40. | 573. | 20510 | 81032 |
| 39 40 41 | Amount of time 38 to be retunded to you. Amount of In 38 to be credited to 2009 est tax If line 37 is less than the total of | f lines 29 and 42, enter amt you owe | 40. 41. 8, | 573. 196. | 20510 | 81032 8 18 { 888 }] 8 |
| 39 40 | Amount of time 38 to be retunded to you. Amount of In 38 to be credited to 2009 est tax If line 37 is less than the total of | | 40. 41. 8, | 573. 196. | 20510 | 81032 |

Case 1:10-cv-00457-GLS-DRH Document 65-1 Filed 06/08/10 Page 70 of 71

| Form IT-205 (2008) DA | VID | L | & LYNN A SMITH | I IRREV | | 9631 | | | | Page 2 |
|---|------------|-----------|--|--|-------------------------|---------------------------|-------------------------------|----------------|---------------------------------------|---------------------------------------|
| Attach a copy of federal | Sche | edule | e K-1 (Form 1041) for ea | ch benefic | ciary. | · · · | | | | · · · · · · · · · · · · · · · · · · · |
| | | | deral taxable income of s reported for federal tax | | | | | | | |
| | | 43 | Interest income | • • • • • • • • • • | • • • • • • • • • • • • | ••••• | | ••••• | 43. | 93,874. |
| | | 44 | | | | | • • • • • • • • • • • • • • • | | 44. | 114,573. |
| | | 45 | Business income (or loss) (a | ittach copy of | f federal Schedu | ile C or C-EZ, For | m 1040) | | 45. | |
| | e | 46 | Capital gain (or loss) (a | attach cop | by of federal | Schedule D, | Form 1041) | | 46. | 48,865. |
| | lncome | 47 | Rents, royalties, partne | arships, ot | ther estates | and trusts (a | ttach | | [] | 22.224 |
| | <u>n</u> | 40 | copy of federal Schedu | | - | | | ••••• | 47. | -22,234. |
| 2 | | 48 | | - | | | • | | | |
| ⁰ 5 ====== | | 49 | | • | | - | | | $ \rightarrow $ | |
| 2 | | 50 | • | | | | | | 50. | |
| 2 0 8 | | <u>51</u> | | | | | | | · · · · · · · · · · · · · · · · · · · | <u>235,078.</u> |
| | | 52 | | | | | | | 52 | 24,889. |
| | · | 53 | | | | | | | 53, | 24,054. |
| 3 | | 54 | Fiduciary fees | | | | | | 54. | |
| | 2 | 55 | | | | | | | <u> </u> | |
| | Deductions | 56 | <i>,,</i> ,,,, | | • • | | | | | |
| | quc | 57 | • • • | | | • | | | 57. | |
| | å | 58 | Income distribution deduction | | - | | - | | 58. | |
| | | 59 | Estate tax deduction (a | | | | | | | |
| | | 60 | Exemption (federal) | | | | | | | 300. |
| | | 61 | Total (add lines 52 thro | | | | | | 61. | 49,243. |
| | | 62 | | | | | | | | 185,835. |
| | | | uciary adjustment of a | | | | | | residen | nt trust |
| 63 Interest income on | state a | and Ic | ocal bonds other than New York | k (gross amo | unt not include | d in federal incon | 1e) | | 63. | |
| 🚊 64 Income taxes (| deduc | ted | on federal fiduciary retur | m (see in: | structions) | <u></u> | | | 64. | 24,054. |
| 64 Income taxes of the second | tructio | ons) | Identify: | | | | |] | 65. | |
| 66 Total additions | (add | l line | es 63, 64, and 65) | | | | | | 66. | 24,054. |
| පු 67 Interest incom | e on l | US c | obligations included in fe | deral inco | me | 67. | | | | |
| ਦੁੱ 68 Other (see instruct | tions) | Id | lentify: | | | 68. | | | | |
| 67 Interest incom 68 Other (see instruct 69 Total subtraction 70 New York fiducian | ons (a | add i | lines 67 and 68) | | | • • • • • • • • • • • • • | | | 69. | |
| 3 70 New York fiduciary | adjust | ment | (difference between lines 66 a | ind 69 to be e | entered as total | of column 5 belo | w) | | 70. | 24,054. |
| Schedule C — Shar | res of | Nev | w York fiduciary adjust | ment of a | resident or | r a nonreside | nt estate or t | rust or a | part-ye | ar resident trust |
| | | she | ets if necessary. | | entifying | Shares | of federal dis | tributable | <u> </u> | 5 Shares of |
| Name and address of each beneficiary. Check box if | | | New York Yonkers | | nber of eneficiary | | come (see ins | | | 5 Shares of New York |
| beneficiary is a nonreside | nt of: | | State | each bi | enenciary | 3 Ar | nount | 4 Perc | ent | fiduciary adjustment |
| (a) | | | | <u> </u> | | | | | | |
| (b) | | | | | | | | | | |
| The total of Schedule C, colum | | | be the same as Schedule B, lin | ne 70 above. | Fiduciary | | | <u> </u> | | |
| A 16 1-1 | • | | tructions) | | Totais | | | 100 | 8 | |
| | | | ne and address of granic | | | | | <u>.</u> | | |
| B If revocable trust which C Resident status — mark | | | te or city residence during the boxes that apply: 3 | • | | - | • | • | | ····· |
| 1 X NYS full-ye | | | | and the second s | ll-year resident | ient estate or tru: | st 6 | | • | resident estate or trust |
| 2 NYS part-ye | | | | | art-year resident | | 8 - | | - | resident trust |
| D If an estate, indicate las | | | | | n eyear residen | | ° | | un-year n | ionresident estate or trust |
| | | | te state of residency | | | | | - | | |
| | | | trustees with their addre | sses and | social secur | ity numbers. | SEE S' | TATEMEN | JT 1 | |
| | | | dentification number (SS | | | | | | | |
| | | | | | | | | <u> </u> | | |
| Third-party Print of designee? (see instrs) | lesigne | | ame | | | Design | ee's phone numb | ar i | | onal identification |
| M | | | | | | | | | ſ | number (PIN) |
| Tes X No E-mail | r | | | | | - <u></u> | | | | |
| Preparer's signal | ture | | | | | SSN or PTIN | | | | urn here |
| Paid preparer's Firm's page (at | | <u> </u> | | | | 5243 | Signature of fi | duciary or off | icer repre | esenting fiduciary |
| use only | - | | | | Employer i | identification no. | • | | | |
| | | | S, CPA'S | Date | | 3205 | Date | | T | Daytime phone number |
| Address 572 SOUTH | | | 1 STREET | Care | Mark | Xif. amployed | | | | |
| SYRACUSE, NY | 132(| U2 - | | 1 | self-e | mployed | E-mail: | | | |

File this original scannable return with the Tax Department.

2008

NEW YORK STATEMENTS DAVID L & LYNN A SMITH IRREV TRUST U/A 8/4/04

CLIENT SMI038

PAGE 1

9631

STATEMENT 1 FORM IT-205, QUESTION F LIST OF EXECUTORS AND TRUSTEES

THOMAS URBELIS TRUSTEE

SARATOGA SPRINGS, NY 12866

Case 1:10-cv-00457-GLS-DRH Document 65-2 Filed 06/08/10 Page 1 of 13

.

Exhibit B

ı

| DEPARTHENT OF THE TRE | ASURY | _ | Services |
|-----------------------------|------------------------|---------------|---|
| This | s Product Contains Sen | sitive Taxpay | er Data |
| Account Trai | nscript | | Request Date: 06-08-201 Response Date: 06-08-201 Tracking Number: 10006990205 |
| ORM NUMBER: 1041 | TAX PERIOD: De | c. 31, 2004 | |
| AXPAYER IDENTIFICATION NUM | BER: 19631 | | |
| DAVID L 4 LYNN A SMITH TR U | A | | |
| 8042004 | | | |
| RBELIS THOMAS TTEE | | | |
| ARATOGA SPGS, NY 12866-6431 | 8-074 | | |
| ANY MINUS SIG | N SHOWN BELOW SIGNIFIE | S A CREDIT AM | CUNT |
| CCOUNT BALANCE: | | \$0.00 | |
| CCRUED INTEREST: | | \$0.00 AS | OF: May 31, 2010 |
| CCRUED PENALTY: | | \$0.00 AS | OF: Apr. 15, 2005 |
| CCOUNT BALANCE PLUS ACCRUA | LS | | |
| THIS IS NOT A PAYOFF AMOUN | T): | \$0.00 | |
| •• INFORMAT | ION FROM THE RETURN OR | AS ADJUSTED | |
| OTAL INCOME: | | \$6,778.00 | |
| OTAL DEDUCTIONS: | | \$2,800.00 | |
| D INC TAX WTHLD: | | \$0.00 | |
| X FICA WGS FD: | | \$0.00 | |
| OT FICA TX: | | \$0.00 | |
| OT MDCR WGS: | | \$0.00 | |
| DCR TX: | | \$0.00 | |
| ETURN DUE DATE OR RETURN RI | ECEIVED DATE (WHICHEVE | R IS LATER) | Oct. 19, 2005 |
| ROCESSED DATE | | | Jan. 02, 2006 |

CODE EXPLANATION OF TRANSACTION

CYCLE DATE

AMOUNT

Case 1:10-cv-00457-GLS-DRH Document 65-2 Filed 06/08/10 Page 3 of 13 2010/06/08 10:52:52 Page:3/4

| 150 | Tax return filed | 200551 | 01-02-2006 | \$800.00 |
|-----|--|----------|------------|-------------|
| | 17244-316-81218-5 | | | |
| 620 | Initial installment payment | | 04-15-2005 | -\$1,800.00 |
| 460 | Extension of time to file ext. Date 07-15-2005 | | 06-20-2005 | \$0.00 |
| 460 | Extension of time to file ext. Date 10-15-2005 | | 07-15-2005 | \$0.00 |
| 836 | Refund you chose to apply to next year's taxes | | 04-15-2005 | \$1,000.00 |
| | This Product Contains Sensitive | Taxpayer | Data | <u> </u> |

| FD INC TAX WTHLD: TX FICA WGS PD: TOT FICA TX: | \$C.00 \$0.00 \$0.00 |
|--|---|
| | |
| FD INC TAX WTHLD: | SC. 00 |
| | · · · · · · · · · · · · · · · · · · · |
| TOTAL INCOME: TOTAL DECUCTIONS: | \$272,728.00 \$43,268.00 |
| · · INFORMATION FROM THE | |
| (THIS IS NOT A PAYOFF AMOUNT): | \$0.00 |
| ACCOUNT BALANCE PLUS ACCRUALS | <u>.</u> |
| ACCRUED PENALTY: | \$0.00 AS OF: Apr. 15, 2006 |
| ACCRUED INTEREST: | \$0.00 AS OF: May 31, 2010 |
| ACCOUNT BALANCE: | \$0.00 |
| ANY MINUS SIGN SHOWN BELOW | SIGNIFIES A CREDIT AMOUNT |
| SARATOUA SPOS, NY 12666-6430-024 | |
| | |
| URBELIS THOMAS TTEE | |
| DAVID L & LYNN A SMITH TR UA 08042034 | |
| TAXPAYER IDENTIFICATION NUMBER: (1996) | 31 |
| FORM NUMBER: 1041 TAX P | ERIOD: Dec. 31, 2005 |
| Account Transcript | Request Date: 06-08-201 Response Date: 06-08-201 Tracking Number: 10006990205 |
| This Product Con | tains Sensitive Taxpayer Data |

Case 1:10-cv-00457-GLS-DRH Document 65-2 Filed 06/08/10 Page 5 of 13 2010/06/08 10:59:12 Page:3/4

| 150 | Tax return filed | 200630 | 08-07-2006 | \$56,268.00 |
|-----|--|--------|------------|--------------|
| | 17244-196-09911-6 | | | |
| 716 | Credit you chose to transfer from prior tax period | | 04-15-2005 | -\$1,000.00 |
| 610 | Payment with return | | 04-20-2006 | -\$55,268.00 |
| | | | | |

This Product Contains Sensitive Taxpayer Data

.

| ¥1) | Internal | Revenue | Service | A-SPIVICAS - |
|------|----------|---------|---------|--------------|
| 1007 | | | | |

OFPARTNENT OF THE TREASURY

This Product Contains Sensitive Taxpayer Data

Account Transcript

Request Date: 06-08-2010 Response Date: 06-08-2010 Tracking Number: 100069902057

FORM NUMBER: 1041

TAX PERIOD: Dec. 31, 2006

TAXPAYER IDENTIFICATION NUMBER: WHEN 9631

DAVID 1. & LYNN A SMITH TR UA 06042004 URBELIS THOMAS TTEE

SARATOGA SPGS, NY 12866-6438-024

<<< POMER OF ATTORNEY/TAX INFORMATION AUTHORIZATION (FOA/TIA) ON FILE>>>>

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

| ACCOUNT BALANCE: | \$0.00 | |
|--|-------------------------------|--|
| ACCRUED INTEREST: | \$0.00 AS OF: May 31, 2010 | |
| ACCRUED PENALTY: | \$0.00 AS OF: Apr. 15, 2007 | |
| | | |
| ACCOUNT BALANCE PLUS ACCRUALS | | |
| (THIS IS NOT A PAYOFF AMOUNT): | \$0.00 | |
| | | |
| ** INFORMATION FROM THE RETURN | OR AS ADJUSTED ** | |
| TOTAL INCOME: | \$340,396.00 | |
| TOTAL DEDUCTIONS: | \$96, 664 .00 | |
| | | |
| FD INC TAX WTHLD: | \$0.00 | |
| TX FICA WGS PD: | \$0.00 | |
| TOT FICA TX: | \$0.00 | |
| TOT MDCR WGS: | \$0.00 | |
| MDCR TX: | \$0.00 | |
| | | |
| RETURN DUE DATE OR RETURN RECEIVED DATE (WHICH | HEVER IS LATER: Apr. 22, 2007 | |
| PROCESSED DATE | May 21, 1007 | |
| | | |

| | TRANSACTIONS | | |
|---------------------------|--------------|------------|--------|
| CODE EXPLANATION OF TRANS | BACTION | CYCLE DATE | AMOUNT |

Case 1:10-cv-00457-GLS-DRH Document 65-2 Filed 06/08/10 Page 7 of 13 2010/06/08 10:54:10 Page:3/4

| 150 | Tax return filed 17244-118-33508-7 | 200719 | 05-21-2007 | \$61,341.00 |
|-----|---|---------|------------|--------------|
| 660 | Estimated tax payment | | 04-20-2006 | -\$16,000.00 |
| 660 | Estimated tax payment | | 01-02-2007 | -\$65,000.00 |
| 170 | Penalty for not pre-paying tax | 200719 | 05-21-2007 | \$825.00 |
| 836 | Refund you chose to apply to next year's taxes | | 04-15-2007 | \$1,981.00 |
| 960 | Appointed representative | | 06-27-2007 | \$0.00 |
| 170 | Penalty for not pre-paying tax | 200719 | 05-21-2007 | \$853.00 |
| 171 | Reduced or removed penalty for not pre-paying tax | | 05-21-2007 | -\$853.00 |
| 290 | Additional tax assessed | 200731 | 08-13-2007 | \$0.00 |
| | 17254-604-17599-7 | | | |
| 830 | Refund you chose to apply to next year's taxes | | 04-15-2007 | \$16,853.00 |
| | This Product Contains Sensitive To | axpayer | Data | |

.

| This P | | |
|--------------------------------|-------------------------------|---|
| | roduct Contains Sensitive Tax | <pre></pre> |
| Account Trans | cript | Request Date: 06-08-201 Response Date: 06 08 201 Tracking Number: 10006990205 |
| FORM NUMBER: 1041 | TAX PERIOD: Dec. 31, 200 | |
| TAXPAYER IDENTIFICATION NUMBER | t: 420100 59631 | |
| DAVID L & LYNN A SMITH TR UA | | |
| 08042004 | | |
| URBELIS THOMAS TTEE | | |
| SARATOGA SPGS, NY 12866-6438-0 | 172 | |
| < | | IA) ON FILE>>>> |
| | HOWN BELOW SIGNIFIES A CREDIT | |
| ACCOUNT BALANCE: | \$0.00 | 0 |
| ACCRUED INTEREST: | \$0.00 | 0 AS OF: May 31, 2010 |
| ACCRUED PENALTY: | \$0.00 | 0 AS OF: Apr. 15, 2008 |
| ACCOUNT BALANCE PLUS ACCRUALS | | |
| (THIS IS NOT A PAYOFF AMOUNT): | \$0,00 |) |
| •• INFORMATION | FROM THE RETURN OR AS ADJUST | TED ·· |
| TOTAL INCOME: | \$362,919.00 | 2 |
| TOTAL DEDUCTIONS: | \$37,426.00 |) |
| FD INC TAX WTHLD: | \$0.00 |) |
| TX FICA WGS PD: | \$0.00 |) |
| TOT FICA TX: | \$0.00 |) |
| TOT MDCR WGS: | \$0.00 |) |
| MDCR TX: | \$0.00 |) |
| RETURN DUE DATE OR RETURN RECE | IVED DATE (WHICHEVER IS LATER | R) Sep. 23, 2009 |
| PROCESSED DATE | | Nov. 09, 2009 |
| <u> </u> | TRANSACTIONS | |

Case 1:10-cv-00457-GLS-DRH Document 65-2 Filed 06/08/10 Page 9 of 13 2010/06/08 10:55:33 Page:3/4

| 150 | Tax return filed 17244-290-62808-9 | 200943 | 11-09-2009 | \$95,409.00 |
|------|--|--------|------------|--------------|
| 660 | Estimated tax payment | | 04-15-2007 | -\$15,019.00 |
| 716 | Credit you chose to transfer from prior tax period | | 04-15-2007 | -\$1,981.00 |
| 710 | Credit you chose to transfer from prior tax period | | 04-15-2007 | -\$16,853.00 |
| 670 | Payment | | 04-20-2008 | -\$62,582.00 |
| 4 60 | Extension of time to file ext. Date 10-15-2008 | | 06-02-2008 | \$0.00 |
| 170 | Penalty for not pre-paying tax | 200943 | 11-09-2009 | \$1,026.00 |
| 420 | Examination of tax return | | 11-05-2009 | \$0.00 |
| 960 | Appointed representative | | 11-16-2009 | \$0.00 |
| 421 | Closed examination of tax return | | 02-23-2010 | \$0.00 |
| | This Product Contains Sensitive Ta | xpayer | Data | |

•

•

| E Internal R DEPARTHENT OF THE TREAS | evenue Service | - e·services |
|---|---------------------------------|--|
| This | Product Contains Sensitive Tax | payer Data |
| Account Tran | script | Request Date: 06-08-2010 Response Date: 06-08-2010 Tracking Number: 100069902057 |
| FORM NUMBER: 1041 | TAX PERIOD: Dec. 31, 200 | |
| TAXPAYER IDENTIFICATION NUMB | ER: (1996)9631 | |
| DAVID L & LYNN A SMITH TR UA 08042004 URBELIS THOMAS TTEE | | |
| SARATOGA SPGS, NY 12866-6438 | -024 | |
| ANY MINUS SIGN | SHOWN BELOW SIGNIFIES A CREDIT | AMOUNT |
| ACCOUNT BALANCE: | \$0.00 | |
| ACCRUED INTEREST: | \$0.00 | AS OF: May 31, 2010 |
| ACCRUED PENALTY: | \$0.00 | AS OF: Apr. 15, 2009 |
| ACCOUNT BALANCE PLUS ACCRUAL | S | |
| (THIS IS NOT A PAYOFF AMOUNT | \$0.00 | |
| ** INFORMATIC | ON FROM THE RETURN OR AS ADJUST | ED ** |
| TOTAL INCOME: | \$235,078.00 | |
| TOTAL DEDUCTIONS: | \$49,243.00 | |
| FD INC TAX WTHLD: | \$0.00 | |
| TX FICA WGS PD: | \$0.00 | |
| TOT FICA TX: | \$0.00 | |
| TOT MDCR WGS: | \$0.00 | |
| MDCR TX: | \$0.00 | |
| RETURN DUE DATE OR RETURN REG PROCESSED DATE | CEIVED DATE (WHICHEVER IS LATER |) Apr. 21, 2009 Jul. 06, 2009 |
| | TRANSACTIONS | |
| CODE EXPLANATION OF T | RANSACTION | CYCLE DATE AMOUNT |

| 150 | Tax return filed 17244-158-05218-9 | 200925 | 07-06-2009 | \$56,370.00 |
|-----|---|-----------|------------|--------------|
| 660 | Estimated tax payment | | 04-17-2008 | -\$24,000.00 |
| 610 | Payment with return | | 04-21-2009 | -\$32,987.00 |
| 170 | Penalty for not pre-paying tax | 200925 | 07-06-2009 | \$398.88 |
| 420 | Examination of tax return | | 07-02-2009 | \$0.00 |
| 170 | Penalty for not pre-paying tax | 200932 | 08-24-2009 | \$218.00 |
| 290 | Additional tax assessed | 200932 | 08-24-2009 | \$0.00 |
| | 17254-612-17066-9 | | | |
| 170 | Penalty for not pre-paying tax | 200925 | 07-06-2009 | \$218.12 |
| 171 | Reduced or removed penalty for not pre-paying tax | | 07-06-2009 | -\$218.12 |
| 290 | Additional tax assessed | 200943 | 11-09-2009 | \$0.00 |
| | 17254-689-17141-9 | | | |
| 386 | Write-off of credit balance less than \$1 | | 11-09-2009 | \$0.12 |
| | This Product Contains Sensitive T | акрауег 1 | Data | |

.....

| DEPARTHENT OF THE TR | EASURY | e-services |
|---------------------------------|-------------------------------------|---|
| Th | is Product Contains Sensitive Taxpa | yer Data |
| Account Tra | anscript | Request Date: 06-08-201 Response Date: 06-08-201 Tracking Number: 10006990205 |
| FORM NUMBER: 1041 | TAX PERIOD: Dec. 31, 2009 | • |
| TAXPAYER IDENTIFICATION NU | MBER: 10000009631 | |
| DAVID L & LYNN A SMITH TR | UA | |
| 08042004 URBELIS THOMAS TTEE | | |
| | | |
| SARATOGA SPGS, NY 12866-64 | 38-024 | |
| ANY MINUS SIGN SHOWN B | ELOW SIGNIFIES A CREDIT AMOUNT | |
| ACCOUNT BALANCE: | \$320.00 | |
| ACCRUED INTEREST: | \$0.00 AS OF: Jun. 21, 2010 | |
| ACCRUED PENALTY: | \$0.00 AS OF: | |
| ACCOUNT BALANCE PLUS ACCRU | ALS | |
| THIS IS NOT A PAYOFF AMOU | NT): \$320.00 | |
| •• INFORMATION FROM | THE RETURN OR AS ADJUSTED ** | |
| FOTAL INCOME: | 0.00 | |
| TOTAL DEDUCTIONS: | 0.00 | |
| FD INC TAX WTHLD: | 0.00 | |
| TX FICA WGS PD: | 0.00 | |
| NOT FICA TX: | 0.00 | |
| NOT MDCR WGS: | 0.00 | |
| IDCR TX: | 0.00 | |
| RETURN NOT PRESENT FOR THI | S ACCOUNT | |
| | | |

No tax return filed

Case 1:10-cv-00457-GLS-DRH Document 65-2 Filed 06/08/10 Page 13 of 13 2010/06/08 10:56:54 Page:3/4

.

+

| 670 | Payment | | 04-18-2010 | -\$16,000.00 | |
|---|--|--------|------------|--------------|--|
| | | | | | |
| 280 | Penalty for bad check | 201019 | 05-24-2010 | \$320.00 | |
| 671 | Bad check for payment | | 04-18-2010 | \$16,000.00 | |
| 460 | Extension of time to file ext. Date 09-15-2010 | | 05-31-2010 | \$0.00 | |
| This Product Contains Sensitive Taxpayer Data | | | | | |

Case 1:10-cv-00457-GLS-DRH Document 65-3 Filed 06/08/10 Page 1 of 4

• •

•

. .

.

Exhibit C

| | DAVID & LYNN SMITH IRREVOCABLE TRUST WITHDRAWALS 2004-2010 | EVOCABLE 2004-2010 |
|------------|---|--|
| Date | Amount | Explanation |
| 12/27/2004 | \$100,000 | Purchase 5 year 9% Notes due 12/31/09 of Pine Street Capital Partners, LLP |
| 4/11/2005 | \$300,000 | Same as above |
| 4/18/2005 | \$2,300 | Payment to DLS to reimburse for 2004 trust taxes paid from personal account. |
| 4/18/2006 | \$92,105 | Wired to DLS to reimburse \$87,595 for payment of 2005 trust taxes (\$71,595) and 2006 trust estimated tax (\$16,000) paid from personal account. Difference of \$4,510 currently unexplained. |
| 6/30/2006 | \$83,830 | Pine Street Capital Partners, LLP - capital call |
| 12/20/2006 | \$129,678 | Same as above |
| 4/15/2008 | \$110,636 | Wire transfer for payment of 2007 US+NYS trust taxes and 2008 trust estimates. |
| 4/13/2009 | \$32,987 | 2008 US final trust tax payment |
| 4/13/2009 | \$8,570 | 2008 NYS final trust tax payment (Return shows \$8,573 due) |
| 4/15/2010 | \$95,000 | Reimbursement to L. Smith for: Trust 2009 extension payment (US) \$16,000 (NYS) \$4,000 Personal 2009 tax extensions (US) \$66,500 (NYS) \$8,500 |

Case 1:10-cv-00457-GLS-DRH Document 65-3 Filed 06/08/10 Page 3 of 4 SMITH IRREVOCABLE TRUST DEPOSITS 2004-2010

| DEPOSITS: | | | |
|---------------------------|-----------------------|---------------|--|
| Date | | <u>Amount</u> | Explanation |
| 9/1/2004 | \$ | 4,450,000.00 | 100,000 shs. Charter One Financial |
| 6/30/2005 | \$ | 8,250.00 | Interest- Pine Street Capital |
| | | | Partners, LLP ("PSCP") |
| 10/4/2005 | \$ | 9,000.00 | Interest-PSCP |
| 12/30/2005 | <u>\$</u> | 9,000.00 | Interest-PSCP |
| | \$ | 26,250.00 | |
| 8/21/2006 | \$ | 9,000.00 | Interest-PSCP |
| 6/30/2006 | \$ | 9,000.00 | Interest-PSCP |
| 9/30/2006 | \$ | 9,000.00 | Interest-PSCP |
| 12/29/2006 | <u>\$</u> | 9,000.00 | Interest-PSCP |
| | \$ | 36,000.00 | |
| 3/30/2007 | \$ | 9,000.00 | Interest-PSCP |
| 6/29/2007 | \$ | 8,163.26 | Interest-PSCP |
| 9/25/2007 | \$ | 18,594.26 | Return of Capital-PSCP |
| 10/1/2007 | \$ | 7,326.52 | Interest-PSCP |
| 12/31/2007 | \$ | 7,326.52 | Interest-PSCP |
| | \$ | 50,410.56 | |
| | | | |
| 3/31/2008 | \$ | 7,326.52 | Interest-PSCP |
| 3/31/2008 | \$ | 25,793.27 | Interest-PSCP |
| 3/31/2008 | \$ | 55,782.82 | Return of Capital-PSCP |
| 6/30/2008 | \$ | 6,071.40 | Interest-PSCP |
| 9/30/2008 | \$ | 6,071.40 | Interest-PSCP |
| 12/31/2008 | \$ | 5,429.90 | Interest-PSCP |
| | \$ | 106,475.31 | |
| 1/16/2009 | \$ | 27,891.00 | |
| 1/16/2009 | | 74,377.00 | Return of Capital-PSCP |
| -, -0, -005 | \$ \$ | 102,268.00 | Return of Capital-PSCP |
| 4/16/2010 | \$ | 9,297.13 | Poture of Constant DCCD |
| OTHER CONTRIBUTIONS TO TR | | J,2J7.1J | Return of Capital-PSCP |
| | 031: | | |
| 5/6/2009 | ć | 100 020 00 | Contribution of Pine Street Capital, LLP |
| 10/9/2009 | с с | 109,929.00 | Promissory 9% Note Dated 12/31/09 |
| *0/3/2003 | \$ <u>\$</u> \$ | (9,297.00) | Return of Principal- 9% Note |
| 7/2/2009 | Ş | 100,632.00 | |
| <i>11212</i> 003 | ć | 399,451.00 | Contribution of Pine Street Capital, LLP |
| | \$ | | Partnership Units to Trust |
| | \$ | 500,083.00 | |

P

| SMITH IRREVOCABLE TRUST TAX PAYMENTS 2004-2010 |
|---|
|---|

| Summary of 4/15/2005 4/15/2006 4/15/2006 4/15/2008 4/15/2008 4/15/2009 4/15/2010 4/15/2010 4/15/2010 | Overpayment Tax Due 4/15/2006 4/15/2009 | Overpayment Applied Final Tax (+ penalty) | Estimated Payments 4/15/2006 12/30/2006 4/15/2007 4/14/2008 | Extension Payment 4/15/2005 4/15/2008 4/15/2010 | |
|---|--|--|---|--|-------------------|
| Summary of Tax Payments 4/15/2006 4/15/2006 12/30/2006 4/15/2007 4/15/2008 4/15/2008 4/15/2009 4/15/2009 4/15/2010 4/15/2010 | <u>\$ (1.000)</u> \$ (341) | \$ 800 \$ 159 | | \$ (1,800) \$ (500) | 2004 US 2004 NYS |
| \$ 16,000 \$ 71,595 \$ 30,000 \$ 30,000 \$ 32,987 \$ 32,000 \$ 32,987 \$ 32,000 \$ 32,987 \$ 32,000 \$ 32,987 \$ 32,987 \$ 32,000 \$ 32,987 \$ 32,987 \$ 32,000 \$ 32,987 \$ 32,990 \$ 3 | <u>\$</u> | \$ (1,000) \$ <u>\$ 56,268</u> <u>\$</u> | | | 2005 US |
| \$ 2,300 [1] \$ 87,595 [2] \$ 85,000 [3] \$ 20,092 [3] \$ 110,636 [4] \$ 41,560 [5] \$ 20,000 \$ 367,183 | <u>د موجعت</u> | (341) 16,668 | \$ (; | | 2005 NYS 20 |
| Summa 4) 4) 4) 4) | <u>\$ (18.834)</u> | \$ 62.166 \$ | (16,000) (65,000) \$ | | 2006 US 200 |
| Summary of Tax Payment Related Distributions 4/18/2005 \$ 92,1 4/18/2006 \$ 92,1 4/13/2009 \$ 32,987 4/13/2009 \$ 32,987 4/13/2009 <u>\$ 8,573</u> \$ 41,5 4/15/2010 <u>\$ 20,0</u> 5 26,6 | | \$ 19,773 \$ | (20,000) \$ | Ś | <u>2006 NYS</u> 2 |
| ent Related Dist \$ 32,987 <u>8,573</u> \$ <u>\$</u> \$ | م ا | (18,834) \$ <u>96,435</u> \$ | \$ (15,019 | (62,582) \$ | <u>2007 US</u> |
| ributions 2,300 [1] 92,105 [2] 110,636 [4] 41,560 [5] 20,000 [6] 266,601 | | (227) 23, <u>354</u> \$ | (5,073) | (18,054) | 2007 NYS |
| | <u>\$ 32.987</u> \$ | \$ 56.987 \$ | \$ (24,000) \$ | | <u>2008 US</u> |
| Check payable to DLS Wire to DLS Payable to DLS Treasury Payable to NYS Income Tax Wire to L. A. Smith | 8.573 | 14,573 | (6,000) | v | 2008 NYS |
| me Tax | | | | (16.000) \$ | <u>2009 US</u> |
| | I ∾ ∾ ∾ | v | ៴៴៴៴ | (4.000) \$ | 2009 NYS |
| | (71,595) (41,560) (367,183) | | (16,000) (85,000) (20,092) (30,000) | (2,300) (80,636) (20,000) | Totals |

Notes: [1] [4] [5] [2] [3] [6]

Total payments agree to distributions Reimbursement to DLS included difference of \$4,510 which is believed to relate to \$4,600 4/16/06 NYS estimate for trust paid from DLS account not claimed on return as filed.

Payments made out of DLS funds. No record found of reimbursement from trust to to DLS Payment included in total of \$95,000 wired to account of Lynn A. Smith on 4/15/10.

.

Updated: June 8, 2010 at 1:00PM