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.

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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

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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.

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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)									

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

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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.

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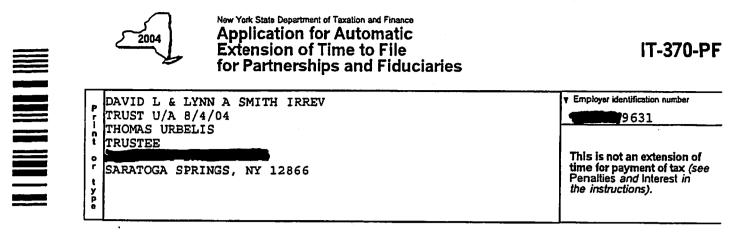
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n s	59	Estate tax dedu													TE PROCESSING CENTER BOX 61000
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	61	Total (add lines												61.	2,800.
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<u> </u>		ule B – New Y												_	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)

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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	

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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

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	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)

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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.

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- :	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

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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

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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						

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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)

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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.

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			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		

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· •	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)

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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

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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	

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	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)

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Capital	Gains	and	Losses
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OMB No. 1545-0092

•	SCHEDULE	D
	(Form 1041)	

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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.

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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

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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	<b>(3)</b> 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-	<b>&gt;</b> 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.

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

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#### SCHEDULE D

Department of the Treasury Internal Revenue Service

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# 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	<b>.</b>	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								
<b>Part II</b> Summary of Parts I and Caution: Read the instructions	ing this part.	(1) Beneficiaries' (see instructions)	(2) Estate's or trust's	(3) Total				
<ul> <li>13 Net short-term gain or (loss)</li> <li>14 Net long-term gain or (loss):</li> </ul>		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

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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 <b>ksheet</b> 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

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*050	Investment Interest Expense Deduction		OMB No. 1545-0191		
Form <b>4952</b>			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)		

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0-h				Attachmen	t Seque	nce Ni	n. <b>13</b>		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 <b>4562</b>	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		•••••••••	•••••	• • • <b>• •</b> • • •		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							<b>T</b> .		
38	(a) Name	(b) Employer identification number	fróm Sc	ss inclusion hedules Q, instructions)	n ''	et los	e income s) from <b>Q, l</b> 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>
<b>43</b>		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	<b>200</b> 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	<b>4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1</b>		
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>			
	<ul> <li>If you completed</li> </ul>	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	<b>.</b> . <b></b> .		_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 <b>k)</b>		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			<b></b> .		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>	<b></b>		EFE S BRA LLE ME		
41			· · ·								
42	• • •		line 38 or increase line 41; see instr)	42	59	<u> </u>			III I <b>I I I</b> 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 <b>11-20</b>	<b>15 (2006)</b> 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		<b></b>	• • • • • • • • • • • • •	•••		· · · · · · · · · · · · · · · · · · ·	43.	83,498.
				44				<b></b>			· · · · •		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

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. 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						· · ·	
<b>.</b> .		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				<b>_</b>	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.

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Form 1041 (2007)

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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

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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.		
	<ul> <li>Over \$22,500, but less than \$165,000, go to line 45.</li> </ul>		
_	\$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).		
	<ul> <li>\$175,000 or less, multiply line 51 by 26% (.26).</li> <li>Que \$175,000 multiply line 51 by 26% (.26) and other \$2,500 from the</li> </ul>			52	71 720
<b>C</b> 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)

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	m 1041 (2007) DAVID L & LYNN A SMITH IRREV	<b>9631</b>	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 — <ul> <li>\$175,000 or less, multiply line 51 by 26% (.26).</li> <li>Over \$175,000, multiply line 51 by 28% (.28) and subtract \$3,500 from the result.</li> </ul>	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	· · · · · · · · · · · · · · · · · · ·	
	<b>Caution:</b> 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)

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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">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4"         6a       Description of property (Example: 100 shares 7% preferred of '2' Co)       Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">Celspan="4">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

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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 <b>990-T trusts.</b> 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	<b>;</b>
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>b</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

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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 <b>do not</b> 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	<b>_</b>	
	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>b</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 <b>990-T trusts.</b> 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

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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					. <b></b> <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		<del> </del>		
	(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	<b>- 11 1 1 1 1 1 1 1 1 1</b>
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	<del>ار</del>	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.		//////		<b>▎▎▌▋▋</b> ▎	
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)				<b></b>	[	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			] <b>68.</b>	<u> </u>		69.	· 227.
Subtr	<b>69</b> 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
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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	

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2007	NEW YORK STATEMENTS DAVID L & LYNN A SMITH IRREV	PAGE 1
CLIENT SMI038	TRUST U/A 8/4/04	<b>411</b>
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		

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.

- 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	
<b>*</b>		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)

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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)	<b>y</b>		
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

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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		

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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 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 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	• <b>-</b>		
<u></u>			· · · ·	
	<b>Caution:</b> 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 <b>j</b> ∭		
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.	

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Capital	Gains	and	Losses
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OMB No. 1545-0092

(Form	1041)
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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

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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.

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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		<b>0</b> .			
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.
<ul> <li>Figure the tax on the amount on line 17. Use the 2008 Tax Rate Schedule G instuctions)</li> </ul>	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	<b>(3)</b> 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. <b>13</b>		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.	•						<b>.</b>
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					

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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				••••••••••••	<b>8.</b>	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
<b>63</b> 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
<ol> <li>Name and address of each beneficiary. Check box if</li> </ol>			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

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# Exhibit B

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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

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¥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:	<b>\$96, 664</b> .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	

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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: <b>420100</b> 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	

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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	

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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	

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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

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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					

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# 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>	<b>Explanation</b>
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	

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SMITH IRREVOCABLE TRUST TAX PAYMENTS 2004-2010
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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 <b>\$</b>	\$ (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>
	<b>I</b> ∾  ∾ ∾	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.

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Updated: June 8, 2010 at 1:00PM