

**Tables to Accompany THE INCOME TAXATION OF TRUSTS, Example 5  
and the INCOME TAX RETURN FOR A DECEDENT'S LIVING TRUST**

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FOR BEST RESULTS, PRINT USING LANDSCAPE ORIENTATION AND LEGAL SIZED PAPER

Estate of John Xxxxx. DOD 10/1/99

**Subtrusts are funded by a fractional formula.**

Financial Security by Design (12/3/00 Version 1.42) at 12/3/2000 4:11:22 PM

Schedule A-3. Balance Sheet by Share

	<u>TOTAL</u> 10/1/99	<u>TOTAL</u> 10/1/99	<u>Tax1</u> 10/1/99	<u>Tax2</u> 10/1/99	<u>Tax3</u> 10/1/99	<u>CHANGE</u>
5000 OPEN BAL	1,320,000.00	1,320,000.00	697,620.00	163,380.36	458,999.64	Opening Equity
5100 NET RECPT	-	-	-	-	-	Receipts less Expenses & Distributions
5200 TRANSFER	-	-	-	-	-	Adjust between shares
5300 RESERVE	-	-	-	-	-	Reserve for major repairs
5400 ACC DEPRN	-	-	-	-	-	Accumulated depreciation
5500 BK/TX DIF	(93,550.00)	(93,550.00)	(47,620.00)	(7,655.00)	(38,275.00)	Book/Tax differences
SubTotal	<u>1,226,450.00</u>	<u>1,226,450.00</u>	<u>650,000.00</u>	<u>155,725.36</u>	<u>420,724.64</u>	-
ASSETS	1,320,000.00	1,320,000.00	697,620.00	163,380.36	458,999.64	Relative Inventory Values of Assets: 0.53: 0.12: 0.35
plus A/R	51,000.00	51,000.00	20,400.00	5,100.00	25,500.00	Accounts Receivable
less A/P	(144,550.00)	(144,550.00)	(68,020.00)	(12,755.00)	(63,775.00)	Liabilities
Subtotal	<u>1,226,450.00</u>	<u>1,226,450.00</u>	<u>650,000.00</u>	<u>155,725.36</u>	<u>420,724.64</u>	

Schedule A-3. Balance Sheet by Share

	<u>TOTAL</u> 10/1/99	<u>TOTAL</u> 12/31/99	<u>Tax1</u> 12/31/99	<u>Tax2</u> 12/31/99	<u>Tax3</u> 12/31/99	<u>CHANGE</u>
5000 OPEN BAL	1,320,000.00	1,320,000.00	697,620.00	163,380.36	458,999.64	Opening Equity
5100 NET RECPT	-	(331,602.00)	7,696.16	2,992.95	(342,291.11)	Receipts less Expenses & Distributions
5200 TRANSFER	-	-	-	-	-	Adjust between shares
5300 RESERVE	-	-	-	-	-	Reserve for major repairs
5400 ACC DEPRN	-	-	-	-	-	Accumulated depreciation
5500 BK/TX DIF	(93,550.00)	(80,400.00)	(38,298.29)	(7,069.71)	(35,032.00)	Book/Tax differences
SubTotal	<u>1,226,450.00</u>	<u>907,998.00</u>	<u>667,017.87</u>	<u>159,303.61</u>	<u>81,676.52</u>	(318,452.00)
ASSETS	1,320,000.00	987,998.00	705,030.72	166,305.98	116,661.30	Relative Inventory Values of Assets: 0.71: 0.17: 0.12
plus A/R	51,000.00	50,000.00	19,987.15	4,997.62	25,015.23	Accounts Receivable
less A/P	(144,550.00)	(130,000.00)	(58,000.00)	(12,000.00)	(60,000.00)	Liabilities
Subtotal	<u>1,226,450.00</u>	<u>907,998.00</u>	<u>667,017.87</u>	<u>159,303.61</u>	<u>81,676.52</u>	

Schedule G. Summary of Allocation of Receipts and Disbursements from 10/1/99 through 12/31/99.

	Total	Tax1	Tax2	Tax3	Prn1	Prn2	Prn3	Inc1	Inc2	Inc3
INTEREST	(108.00)	(64.13)	(15.06)	(28.81)	-	-	-	(64.13)	(15.06)	(28.81) Ordinary interest
INT NOM	(110.00)	(58.13)	(13.62)	(38.25)	-	-	-	(58.13)	(13.62)	(38.25) Interest reported under another EIN

DIVIDEND	(5,000.00)	(3,567.98)	(841.63)	(590.39)	-	-	-	(3,567.98)	(841.63)	(590.39)	Ordinary dividends
DIV CA	(400.00)	(214.77)	(50.66)	(134.57)	-	-	-	(214.77)	(50.66)	(134.57)	Dividends from CA municipal bonds
DIV CANOM	(400.00)	(215.48)	(50.46)	(134.05)	-	-	-	(215.48)	(50.46)	(134.05)	Dividends from CA municipal bonds
DCA NCASH	(400.00)	(285.44)	(67.33)	(47.23)	-	-	-	-	-	-	CA dividends with no receipt of cash
R1 INCOME	(3,500.00)	(2,235.24)	(525.90)	(738.86)	-	-	-	(2,235.24)	(525.90)	(738.86)	Rental real estate - Income
L/T GAIN	(10,000.00)	(7,135.95)	(1,683.26)	(1,180.78)	(7,135.95)	(1,683.26)	(1,180.78)	-	-	-	L/T accounting gain; not DNI
CGD	(1,000.00)	(713.60)	(168.33)	(118.08)	(713.60)	(168.33)	(118.08)	-	-	-	Capital gain distribution; not DNI
ADMIN EXP	500.00	356.80	84.16	59.04	-	-	-	356.80	84.16	59.04	Disbursements
BANK FEE	20.00	10.57	2.48	6.95	5.29	1.24	3.48	5.29	1.24	3.48	Miscellaneous bank charges
OTHER EXP	1,000.00	713.60	168.33	118.08	356.80	84.16	59.04	356.80	84.16	59.04	Expense subject to 2% of AGI
N/D EXP	13,050.00	5,000.00	-	8,050.00	5,000.00	-	3,550.00	-	-	-	Non deductible expense
R1 EXPENS	1,000.00	713.60	168.33	118.08	-	-	-	713.60	168.33	118.08	Rental RE 1 - other disbursement
DISTRIBTN	341,450.00	-	-	341,450.00	-	-	341,450.00	-	-	-	Distribute carry value
DISTR A/P	(4,500.00)	-	-	(4,500.00)	-	-	-	-	-	-	Distribute A/P; not FA
SubTotal DNI (LOSS)		<u>4,846.61</u>	<u>1,141.37</u>	<u>1,410.03</u>	Losses are distributable to grantor share and/or in termination year.						
Subtotal FA INCOME (LOSS)								<u>4,923.25</u>	<u>1,159.44</u>	<u>1,425.31</u>	

Schedule A-3. Balance Sheet by Share

	<u>TOTAL</u> 10/1/99	<u>TOTAL</u> 3/31/00	<u>Tax1</u> 3/31/00	<u>Tax2</u> 3/31/00	<u>Tax3</u> 3/31/00	<u>CHANGE</u>
5000 OPEN BAL	1,320,000.00	1,320,000.00	697,620.00	163,380.36	458,999.64	Opening Equity
5100 NET RECPT	-	(276,929.00)	46,710.55	12,195.85	(335,835.41)	Receipts less Expenses & Distributions
5200 TRANSFER	-	-	-	-	-	Adjust between shares
5300 RESERVE	-	-	-	-	-	Reserve for major repairs
5400 ACC DEPRN	-	-	-	-	-	Accumulated depreciation
5500 BK/TX DIF	(93,550.00)	(130,000.00)	(58,012.85)	(12,002.38)	(59,984.77)	Book/Tax differences
SubTotal	<u>1,226,450.00</u>	<u>913,071.00</u>	<u>686,317.70</u>	<u>163,573.84</u>	<u>63,179.46</u>	<u>(313,379.00)</u>
ASSETS	1,320,000.00	1,043,071.00	744,330.55	175,576.21	123,164.23	Relative Inventory Values of Assets: 0.71: 0.17: 0.12
plus A/R	51,000.00	-	(12.85)	(2.38)	15.23	Accounts Receivable
less A/P	(144,550.00)	(130,000.00)	(58,000.00)	(12,000.00)	(60,000.00)	Liabilities
Subtotal	<u>1,226,450.00</u>	<u>913,071.00</u>	<u>686,317.70</u>	<u>163,573.84</u>	<u>63,179.46</u>	

Schedule A-3. Balance Sheet by Share

	<u>TOTAL</u> 10/1/99	<u>TOTAL</u> 6/30/00	<u>Tax1</u> 6/30/00	<u>Tax2</u> 6/30/00	<u>Tax3</u> 6/30/00	<u>CHANGE</u>
5000 OPEN BAL	1,320,000.00	1,320,000.00	697,620.00	163,380.36	458,999.64	Opening Equity
5100 NET RECPT	-	(304,168.00)	32,106.67	10,905.08	(347,179.75)	Receipts less Expenses & Distributions
5200 TRANSFER	-	-	-	-	-	Adjust between shares
5300 RESERVE	-	-	-	-	-	Reserve for major repairs
5400 ACC DEPRN	-	-	-	-	-	Accumulated depreciation
5500 BK/TX DIF	(93,550.00)	(100,000.00)	(40,012.85)	(10,002.38)	(49,984.77)	Book/Tax differences

SubTotal	<u>1,226,450.00</u>	<u>915,832.00</u>	<u>689,713.82</u>	<u>164,283.07</u>	<u>61,835.11</u>	(310,618.00)
ASSETS	1,320,000.00	1,015,832.00	729,726.67	174,285.44	111,819.89	
plus A/R	51,000.00	-	(12.85)	(2.38)	15.23	
less A/P	(144,550.00)	(100,000.00)	(40,000.00)	(10,000.00)	(50,000.00)	
Subtotal	<u>1,226,450.00</u>	<u>915,832.00</u>	<u>689,713.82</u>	<u>164,283.07</u>	<u>61,835.11</u>	

Relative Inventory Values of Assets: 0.72: 0.17: 0.11  
Accounts Receivable  
Liabilities

SUMMARY OF ACCOUNT from 10/1/99 through 9/30/2000

	<u>Accounting</u>		<u>Tax</u>
Opening Inventory and Cash excluding Receivables (Schedule A.)			
Share 1	697,620.00		697,620.00
Share 2	163,380.36		163,380.36
Share 3	458,999.64		458,999.64
Total	1,320,000.00		1,320,000.00
plus Additional Assets Received			
Share 1	-		-
Share 2	-		-
Share 3	-		-
Total	-		-
plus Opening Accounts Receivable (Schedule A-1)			
Share 1		20,400.00	
Share 2		5,100.00	
Share 3		25,500.00	
Total	XXXX		51,000.00
less Opening Liabilities (Schedule A-2)			
Share 1		(68,020.00)	
Share 2		(12,755.00)	
Share 3		(63,775.00)	
Total	XXXX		(144,550.00)
plus Receipts Allocated to Income or to DNI (Schedule B)			
Share 1	6,972.81		6,719.96
Share 2	1,646.53		1,560.95
Share 3	1,380.65		1,330.08
Total	10,000.00		9,611.00
plus Receipts Allocated to Principal (Schedule B)			
Share 1	35,679.76		
Share 2	8,416.31		
Share 3	5,903.92		
Total	50,000.00		XXXX
plus Gains on Sale or Other Dispositions and Capital Gain Distributions allocated to Income or Principal (Schedule B)			
Share 1	18,553.48		18,553.48
Share 2	4,376.48		4,376.48
Share 3	3,070.04		3,070.04
Total	26,000.00		26,000.00
plus Net Income from a Trade or Business which is allocated to Income or included in DNI (Schedule C-2)			

Share 1	-	-	-
Share 2	-	-	-
Share 3	261.08	261.08	261.08
Total		261.08	261.08
plus Net Income from a Trade or Business which is allocated to Principal (Schedule C-2)			
Share 1	-		
Share 2	-		
Share 3	-		
Total		-	XXXX
TOTAL CHARGES			
Share 1	758,826.05		675,273.44
Share 2	177,819.69		161,662.80
Share 3	469,615.34		425,385.84
Total		1,406,261.08	1,262,322.08
Expenses Allocated to Income or to DNI (Schedule C)			
Share 1	2,076.89		5,176.28
Share 2	517.52		1,275.22
Share 3	345.59		2,569.13
Total		2,940.00	9,020.63
plus Expenses Allocated to Principal (Schedule C)			
Share 1	25,657.59		
Share 2	2,745.86		
Share 3	13,836.55		
Total		42,240.00	XXXX
plus Distributions from Income & Distributions for Tax (Schedule C)			
Share 1	-		440,546.00
Share 2	-		20,000.00
Share 3	-		448,950.00
Total		-	909,496.00
plus Distributions from Principal (Schedule C)			
Share 1	550,000.00		
Share 2	20,000.00		
Share 3	453,450.00		
Total		1,023,450.00	XXXX
plus Loss on Sale or Other Dispositions Allocated to Principal or Income (Schedule C)			
Share 1	10,703.93		10,703.93
Share 2	2,524.89		2,524.89
Share 3	1,771.18		1,771.18
Total		15,000.00	15,000.00
plus Net Loss from a Trade or Business which is allocated to Income or included in DNI (Schedule C-2)			
Share 1	995.15		995.15
Share 2	265.93		265.93
Share 3	-		-
Total		1,261.08	1,261.08

plus Net Loss from a Trade or Business which is allocated to Principal (Schedule C-2)

Share 1	718.35		
Share 2	171.57		
Share 3	110.08		
Total		1,000.00	XXXX
plus Closing Inventory and Cash (Schedules A and D.)			
Share 1	168,674.15		220,661.06
Share 2	151,593.91		52,565.34
Share 3	101.94		47,143.60
Total Value		320,370.00	320,370.00
plus Closing Accounts Receivable (Schedule A-1)			
Share 1			(12.85)
Share 2			(2.38)
Share 3			15.23
Total		XXXX	-
less Closing Liabilities (Schedule A-2)			
Share 1			0.22
Share 2			(0.15)
Share 3			(0.06)
Total		XXXX	-
<b>TOTAL CREDITS</b>			
Share 1	758,826.05		678,069.78
Share 2	177,819.69		76,628.85
Share 3	469,615.34		500,449.07
Total		1,406,261.08	1,255,147.71

**RECONCILE SUMMARY OF ACCOUNTS**

Net Change	-	(7,174.37)
less Unrealized Appreciation		-
plus A/R Received		51,000.00
less Liabilities Paid		(144,550.00)
less Receipts w/o a Tax Obligation		(54,389.00) E.g. life insurance; entity distributions
plus Disbursements w/o a Tax Deduction		155,113.37 E.g. federal tax; distributed liabilities; distributed depreciation
plus Taxable Income w/o Receipt of Cash		- E.g. K-1 income; dividends received in following year
Unexplained Difference	-	-

**Schedule A. Assets and Cash**

	<u>FMV</u>	<u>FMV</u>	<u>FMV Change</u>	<u>Accounting Values @ 9/30/2000</u>			<u>Basis</u>	<u>Unrealzd Gain</u>		
	10/1/99	9/30/00	9/30/00	TOTAL	Shr1	Shr2	Shr3	9/30/00	9/30/00	
2000 CASH	40,000.00	190,870.00	150,870.00	190,870.00	259,529.53	175,408.73	(244,068.27)	190,870.00	-	Cash
2100 GNMA	10,000.00	9,500.00	(500.00)	9,500.00	4,934.93	1,154.93	3,410.14	9,500.00	-	Portfolio of GNMA securities
2200 ABCDX	130,000.00	-	(130,000.00)	-	(24,062.39)	(5,791.92)	29,854.31	-	-	SECURITY
2201 QQQ	-	-	-	-	-	-	-	-	-	SECURITY
2202 VFINX	200,000.00	-	(200,000.00)	-	(37,500.36)	(9,231.07)	46,731.43	-	-	SECURITY
2300 CAMUNI	70,000.00	70,000.00	-	70,000.00	36,995.00	8,664.11	24,340.89	70,000.00	-	CA Muni Bond Portfolio
2400 RENTAL	500,000.00	-	(500,000.00)	-	(94,954.17)	(23,878.72)	118,832.89	-	-	Real Estate

2401 RESIDENCE	300,000.00	-	(300,000.00)	-	(2,525.06)	(863.25)	3,388.31	-	-	Real Estate
2402 RAW LAND	50,000.00	50,000.00	-	50,000.00	26,425.00	6,188.65	17,386.35	50,000.00	-	Real Estate
2600 PERPROP	20,000.00	-	(20,000.00)	-	(168.34)	(57.55)	225.89	-	-	Personal Property
2700 TAXPAID	-	-	-	-	-	-	-	-	-	PrePaid Taxes
2800 LATEASSET	-	-	-	-	-	-	-	-	-	Late Arriving Assets
SubTotal	1,320,000.00	320,370.00	(999,630.00)	320,370.00	168,674.15	151,593.91	101.94	320,370.00	-	

Schedule A-1. Accounts Receivable

	<u>TOTAL</u> 10/1/99	<u>TOTAL</u> 9/30/00	<u>Shr1</u> 9/30/00	<u>Shr2</u> 9/30/00	<u>Shr3</u> 9/30/00	<u>CHANGE</u>
2510 ACCRINT	100.00	-	(12.85)	(2.38)	15.23	Accrued interest
2520 ACCRINTUS	-	-	-	-	-	Accrued US interest
2530 ACCRINTCA	-	-	-	-	-	Accrued CA muni interest
2550 LIFE INS	50,000.00	-	-	-	-	Life Insurance Proceeds
2560 ACCR RENT	900.00	-	-	-	-	Accrued rent
2590 ADJ A/R	-	-	-	-	-	A/R adjustment account
SubTotal	51,000.00	-	(12.85)	(2.38)	15.23	(51,000.00)

Schedule A-2. Liabilities

	<u>TOTAL</u> 10/1/99	<u>TOTAL</u> 9/30/00	<u>Shr1</u> 9/30/00	<u>Shr2</u> 9/30/00	<u>Shr3</u> 9/30/00	<u>CHANGE</u>
4000 ESTATEDBT	10,000.00	-	-	-	-	A/P Form 706 legal and accounting fees
4100 FUNERAL	5,000.00	-	-	-	-	A/P Funeral expenses
4200 OTHER DBT	1,550.00	-	-	-	-	A/P Other debts
4300 TAXDUE	26,000.00	-	-	-	-	A/P Income & real estate taxes
4400 MED DEBT	2,000.00	-	-	-	-	A/P Decedent's medical expenses
4500 MORTGAGE	100,000.00	-	-	-	-	A/P Mortgage balance
4600 DEPOSIT	-	-	(0.22)	0.15	0.06	A/P Security deposits
4900 ADJ LIAB	-	-	-	-	-	Liability adjustment account
SubTotal	144,550.00	-	(0.22)	0.15	0.06	(144,550.00)

Schedule A-3. Balance Sheet by Share

	<u>TOTAL</u> 10/1/99	<u>TOTAL</u> 9/30/00	<u>Tax1</u> 9/30/00	<u>Tax2</u> 9/30/00	<u>Tax3</u> 9/30/00	<u>CHANGE</u>
5000 OPEN BAL	1,320,000.00	1,320,000.00	697,620.00	163,380.36	458,999.64	Opening Equity
5100 NET RECPT	-	(999,630.00)	(525,286.95)	(14,086.33)	(460,256.72)	Receipts less Expenses & Distributions
5200 TRANSFER	-	-	-	-	-	Adjust between shares
5300 RESERVE	-	-	-	-	-	Reserve for major repairs
5400 ACC DEPRN	-	-	(3,658.90)	2,299.88	1,359.02	Accumulated depreciation
5500 BK/TX DIF	(93,550.00)	-	(12.63)	(2.53)	15.16	Book/Tax differences
SubTotal	<u>1,226,450.00</u>	<u>320,370.00</u>	<u>168,661.52</u>	<u>151,591.38</u>	<u>117.10</u>	(906,080.00)
ASSETS	1,320,000.00	320,370.00	168,674.15	151,593.91	101.94	Relative Inventory Values of Assets: 0.53: 0.47: 0.00
plus A/R	51,000.00	-	(12.85)	(2.38)	15.23	Accounts Receivable
less A/P	(144,550.00)	-	0.22	(0.15)	(0.06)	Liabilities

Subtotal 1,226,450.00 320,370.00 168,661.52 151,591.38 117.10

Schedule B. Receipts in Chronological Order from 10/1/99 through 9/30/2000. See Schedule C-2 for trade or business and Schedule D for capital changes.

Payor	Amount	Type	Tax1	Tax2	Tax3	Prn1	Prn2	Prn3	Inc1	Inc2	Inc3	
10/3/99 GNMA	(100.00)	in DNI	(52.85)	(12.38)	(34.77)	-	-	-	(52.85)	(12.38)	(34.77)	Accrued Int - decedent's SS#
10/3/99 GNMA	(10.00)	in DNI	(5.29)	(1.24)	(3.48)	-	-	-	(5.29)	(1.24)	(3.48)	Interest - decedent's SS#
10/31/99 CA Bond	(400.00)	in DNI	(215.48)	(50.46)	(134.05)	-	-	-	(215.48)	(50.46)	(134.05)	CA muni bond fund dividend
11/2/99 GNMA	(74.00)	in DNI	(39.86)	(9.34)	(24.80)	-	-	-	(39.86)	(9.34)	(24.80)	Interest
11/30/99 CA Bond	(400.00)	in DNI	(214.77)	(50.66)	(134.57)	-	-	-	(214.77)	(50.66)	(134.57)	CA muni bond fund dividend
12/3/99 GNMA	(34.00)	in DNI	(24.26)	(5.72)	(4.01)	-	-	-	(24.26)	(5.72)	(4.01)	Interest
12/10/99 VFINX	(500.00)	in DNI	(356.80)	(84.16)	(59.04)	-	-	-	(356.80)	(84.16)	(59.04)	Dividend
12/14/99 VFINX	(10,000.00)	L/T GAIN	(7,135.95)	(1,683.26)	(1,180.78)	(7,135.95)	(1,683.26)	(1,180.78)	-	-	-	Sale
12/20/99 ABCDX	(4,500.00)	in DNI	(3,211.18)	(757.47)	(531.35)	-	-	-	(3,211.18)	(757.47)	(531.35)	Dividend; not reinvested
12/20/99 ABCDX	(1,000.00)	CGD	(713.60)	(168.33)	(118.08)	(713.60)	(168.33)	(118.08)	-	-	-	Capital gain distribution; not reinvested
12/31/99 CA Bond	(400.00)	in DNI	(285.44)	(67.33)	(47.23)	-	-	-	-	-	-	CA muni bond div w/o cash; not FA
1/1/00 CA Bond	(400.00)	in DNI	(285.44)	(67.33)	(47.23)	-	-	-	(285.44)	(67.33)	(47.23)	Receive dividend reported in prior year
1/1/00 AJE	400.00	in DNI	285.44	67.33	47.23	-	-	-	-	-	-	Receipt of cash for div already taxed
1/3/00 GNMA	(53.00)	in DNI	(37.82)	(8.92)	(6.26)	-	-	-	(37.82)	(8.92)	(6.26)	Interest
1/30/00 CA Bond	(400.00)	in DNI	(285.44)	(67.33)	(47.23)	-	-	-	(285.44)	(67.33)	(47.23)	CA muni bond fund dividend
2/2/00 GNMA	(21.00)	in DNI	(14.99)	(3.53)	(2.48)	-	-	-	(14.99)	(3.53)	(2.48)	Interest
2/22/00 Ins. Co.	(50,000.00)	N/R RECPT	(35,679.76)	(8,416.31)	(5,903.92)	(35,679.76)	(8,416.31)	(5,903.92)	-	-	-	Receive life insurance proceeds
2/23/00 QQQ	(15,000.00)	S/T GAIN	(10,703.93)	(2,524.89)	(1,771.18)	(10,703.93)	(2,524.89)	(1,771.18)	-	-	-	Sale
2/28/00 CA Bond	(400.00)	in DNI	(285.44)	(67.33)	(47.23)	-	-	-	(285.44)	(67.33)	(47.23)	CA muni bond fund dividend
3/3/00 GNMA	(19.00)	in DNI	(13.56)	(3.20)	(2.24)	-	-	-	(13.56)	(3.20)	(2.24)	Interest
3/31/00 US Treas	(500.00)	in DNI	(356.80)	(84.16)	(59.04)	-	-	-	(356.80)	(84.16)	(59.04)	Interest on US security
3/31/00 CA Bond	(300.00)	in DNI	(214.08)	(50.50)	(35.42)	-	-	-	(214.08)	(50.50)	(35.42)	CA muni bond fund dividend
4/1/00 GNMA	(32.00)	in DNI	(22.84)	(5.39)	(3.78)	-	-	-	(22.84)	(5.39)	(3.78)	Interest
4/30/00 CA Bond	(300.00)	in DNI	(216.33)	(50.97)	(32.70)	-	-	-	(216.33)	(50.97)	(32.70)	CA muni bond fund dividend
5/2/00 GNMA	(66.00)	in DNI	(47.59)	(11.21)	(7.19)	-	-	-	(47.59)	(11.21)	(7.19)	Interest
5/31/00 CA Bond	(300.00)	in DNI	(216.33)	(50.97)	(32.70)	-	-	-	(216.33)	(50.97)	(32.70)	CA muni bond fund dividend
6/3/00 GNMA	(33.00)	in DNI	(23.80)	(5.61)	(3.60)	-	-	-	(23.80)	(5.61)	(3.60)	Interest
6/29/00 CA Bond	(300.00)	in DNI	(215.51)	(51.47)	(33.02)	-	-	-	(215.51)	(51.47)	(33.02)	CA muni bond fund dividend
7/5/00 GNMA	(13.00)	in DNI	(9.34)	(2.23)	(1.43)	-	-	-	(9.34)	(2.23)	(1.43)	Interest
7/31/00 CA Bond	(100.00)	in DNI	(71.84)	(17.16)	(11.01)	-	-	-	(71.84)	(17.16)	(11.01)	CA muni bond fund dividend
8/2/00 GNMA	(18.00)	in DNI	(12.93)	(3.09)	(1.98)	-	-	-	(12.93)	(3.09)	(1.98)	Interest
8/28/00 CA Bond	(100.00)	in DNI	(71.84)	(17.16)	(11.01)	-	-	-	(71.84)	(17.16)	(11.01)	CA muni bond fund dividend
9/3/00 GNMA	(27.00)	in DNI	(19.40)	(4.63)	(2.97)	-	-	-	(19.40)	(4.63)	(2.97)	Interest
9/30/00 US Treas	(500.00)	in DNI	(359.20)	(85.77)	(55.03)	-	-	-	(359.20)	(85.77)	(55.03)	Interest on US security
9/30/00 CA Bond	(100.00)	in DNI	(71.84)	(17.15)	(11.01)	-	-	-	(71.84)	(17.15)	(11.01)	CA muni bond fund dividend
9/30/00 AJE	389.00	in DNI	252.85	85.58	50.57	-	-	-	-	-	-	Allocate mgmt fee to TE income
9/30/00 AJE	(389.00)	N/R RECPT	(252.85)	(85.58)	(50.57)	-	-	-	-	-	-	Allocate mgmt fee to TE income
Gains and CGD	(26,000.00)		(18,553.48)	(4,376.48)	(3,070.04)	(18,553.48)	(4,376.48)	(3,070.04)	-	-	-	
Other Receipts	(50,389.00)		(35,932.61)	(8,501.89)	(5,954.49)	(35,679.76)	(8,416.31)	(5,903.92)	-	-	-	
Included in DNI	(9,611.00)		(6,719.96)	(1,560.95)	(1,330.08)	-	-	-	(6,972.81)	(1,646.53)	(1,380.65)	

Schedule B-1. Receipts by Category from 10/1/99 through 9/30/2000

	<u>Total</u>	<u>Tax1</u>	<u>Tax2</u>	<u>Tax3</u>	<u>Prn1</u>	<u>Prn2</u>	<u>Prn3</u>	<u>Inc1</u>	<u>Inc2</u>	<u>Inc3</u>	<u>Payor</u>	
11/2/99	(74.00)	(39.86)	(9.34)	(24.80)	-	-	-	(39.86)	(9.34)	(24.80)	GNMA	Interest
12/3/99	(34.00)	(24.26)	(5.72)	(4.01)	-	-	-	(24.26)	(5.72)	(4.01)	GNMA	Interest
1/3/00	(53.00)	(37.82)	(8.92)	(6.26)	-	-	-	(37.82)	(8.92)	(6.26)	GNMA	Interest
2/2/00	(21.00)	(14.99)	(3.53)	(2.48)	-	-	-	(14.99)	(3.53)	(2.48)	GNMA	Interest
3/3/00	(19.00)	(13.56)	(3.20)	(2.24)	-	-	-	(13.56)	(3.20)	(2.24)	GNMA	Interest
4/1/00	(32.00)	(22.84)	(5.39)	(3.78)	-	-	-	(22.84)	(5.39)	(3.78)	GNMA	Interest
5/2/00	(66.00)	(47.59)	(11.21)	(7.19)	-	-	-	(47.59)	(11.21)	(7.19)	GNMA	Interest
6/3/00	(33.00)	(23.80)	(5.61)	(3.60)	-	-	-	(23.80)	(5.61)	(3.60)	GNMA	Interest
7/5/00	(13.00)	(9.34)	(2.23)	(1.43)	-	-	-	(9.34)	(2.23)	(1.43)	GNMA	Interest
8/2/00	(18.00)	(12.93)	(3.09)	(1.98)	-	-	-	(12.93)	(3.09)	(1.98)	GNMA	Interest
9/3/00	(27.00)	(19.40)	(4.63)	(2.97)	-	-	-	(19.40)	(4.63)	(2.97)	GNMA	Interest
INTEREST	(390.00)	(266.38)	(62.87)	(60.75)	-	-	-	(266.38)	(62.87)	(60.75)		Ordinary interest
10/3/99	(100.00)	(52.85)	(12.38)	(34.77)	-	-	-	(52.85)	(12.38)	(34.77)	GNMA	Accrued Int - decedent's SS#
10/3/99	(10.00)	(5.29)	(1.24)	(3.48)	-	-	-	(5.29)	(1.24)	(3.48)	GNMA	Interest - decedent's SS#
INT NOM	(110.00)	(58.13)	(13.62)	(38.25)	-	-	-	(58.13)	(13.62)	(38.25)		Interest reported under another EIN
3/31/00	(500.00)	(356.80)	(84.16)	(59.04)	-	-	-	(356.80)	(84.16)	(59.04)	US Treas	Interest on US security
9/30/00	(500.00)	(359.20)	(85.77)	(55.03)	-	-	-	(359.20)	(85.77)	(55.03)	US Treas	Interest on US security
INT US	(1,000.00)	(716.00)	(169.93)	(114.07)	-	-	-	(716.00)	(169.93)	(114.07)		Interest on US obligations
12/10/99	(500.00)	(356.80)	(84.16)	(59.04)	-	-	-	(356.80)	(84.16)	(59.04)	VFINX	Dividend
12/20/99	(4,500.00)	(3,211.18)	(757.47)	(531.35)	-	-	-	(3,211.18)	(757.47)	(531.35)	ABCDX	Dividend; not reinvested
DIVIDEND	(5,000.00)	(3,567.98)	(841.63)	(590.39)	-	-	-	(3,567.98)	(841.63)	(590.39)		Ordinary dividends
11/30/99	(400.00)	(214.77)	(50.66)	(134.57)	-	-	-	(214.77)	(50.66)	(134.57)	CA Bond	CA muni bond fund dividend
1/1/00	(400.00)	(285.44)	(67.33)	(47.23)	-	-	-	(285.44)	(67.33)	(47.23)	CA Bond	Receive dividend reported in prior year
1/30/00	(400.00)	(285.44)	(67.33)	(47.23)	-	-	-	(285.44)	(67.33)	(47.23)	CA Bond	CA muni bond fund dividend
2/28/00	(400.00)	(285.44)	(67.33)	(47.23)	-	-	-	(285.44)	(67.33)	(47.23)	CA Bond	CA muni bond fund dividend
3/31/00	(300.00)	(214.08)	(50.50)	(35.42)	-	-	-	(214.08)	(50.50)	(35.42)	CA Bond	CA muni bond fund dividend
4/30/00	(300.00)	(216.33)	(50.97)	(32.70)	-	-	-	(216.33)	(50.97)	(32.70)	CA Bond	CA muni bond fund dividend
5/31/00	(300.00)	(216.33)	(50.97)	(32.70)	-	-	-	(216.33)	(50.97)	(32.70)	CA Bond	CA muni bond fund dividend
6/29/00	(300.00)	(215.51)	(51.47)	(33.02)	-	-	-	(215.51)	(51.47)	(33.02)	CA Bond	CA muni bond fund dividend
7/31/00	(100.00)	(71.84)	(17.16)	(11.01)	-	-	-	(71.84)	(17.16)	(11.01)	CA Bond	CA muni bond fund dividend
8/28/00	(100.00)	(71.84)	(17.16)	(11.01)	-	-	-	(71.84)	(17.16)	(11.01)	CA Bond	CA muni bond fund dividend
9/30/00	(100.00)	(71.84)	(17.15)	(11.01)	-	-	-	(71.84)	(17.15)	(11.01)	CA Bond	CA muni bond fund dividend
9/30/00	389.00	252.85	85.58	50.57	-	-	-	-	-	-	AJE	Allocate mgmt fee to TE income
DIV CA	(2,711.00)	(1,895.99)	(422.44)	(392.57)	-	-	-	(2,148.84)	(508.02)	(443.14)		Dividends from CA municipal bonds
10/31/99	(400.00)	(215.48)	(50.46)	(134.05)	-	-	-	(215.48)	(50.46)	(134.05)	CA Bond	CA muni bond fund dividend
DIV CANOM	(400.00)	(215.48)	(50.46)	(134.05)	-	-	-	(215.48)	(50.46)	(134.05)		Dividends from CA municipal bonds
2/22/00	(50,000.00)	(35,679.76)	(8,416.31)	(5,903.92)	(35,679.76)	(8,416.31)	(5,903.92)	-	-	-	Ins. Co.	Receive life insurance proceeds

9/30/00	(389.00)	(252.85)	(85.58)	(50.57)	-	-	-	-	-	-	AJE	Allocate mgmt fee to TE income
N/R RECPT	(50,389.00)	(35,932.61)	(8,501.89)	(5,954.49)	(35,679.76)	(8,416.31)	(5,903.92)	-	-	-		Non reportable receipt
10/12/99	(600.00)	(323.22)	(75.70)	(201.08)	-	-	-	(323.22)	(75.70)	(201.08)	J. Rentor	Receive rent
10/12/99	(900.00)	(484.83)	(113.55)	(301.62)	-	-	-	(484.83)	(113.55)	(301.62)	J. Rentor	Receive accrued rent
12/12/99	(2,000.00)	(1,427.19)	(336.65)	(236.16)	-	-	-	(1,427.19)	(336.65)	(236.16)	J. Rentor	Receive rent
1/15/00	(2,500.00)	(1,783.99)	(420.82)	(295.20)	-	-	-	(1,783.99)	(420.82)	(295.20)	J. Rentor	Receive rent
2/17/00	(1,500.00)	(1,070.39)	(252.49)	(177.12)	-	-	-	(1,070.39)	(252.49)	(177.12)	J. Rentor	Receive rent
3/12/00	-	-	-	-	-	-	-	-	-	-	J. Rentor	Receive rent
4/24/00	(3,000.00)	(2,163.30)	(509.69)	(327.01)	-	-	-	(2,163.30)	(509.69)	(327.01)	J. Rentor	Receive rent
5/18/00	(1,500.00)	(1,081.65)	(254.84)	(163.51)	-	-	-	(1,081.65)	(254.84)	(163.51)	J. Rentor	Receive rent
6/17/00	(1,500.00)	(1,081.65)	(254.84)	(163.51)	-	-	-	(1,081.65)	(254.84)	(163.51)	J. Rentor	Receive rent
8/13/00	(1,500.00)	(1,077.53)	(257.35)	(165.12)	-	-	-	(1,077.53)	(257.35)	(165.12)	J. Rentor	Receive rent
9/1/00	(2,000.00)	(1,436.71)	(343.14)	(220.15)	-	-	-	(1,436.71)	(343.14)	(220.15)	Nu Tenant	Receive rent
R1 INCOME	(17,000.00)	(11,930.46)	(2,819.07)	(2,250.47)	-	-	-	(11,930.46)	(2,819.07)	(2,250.47)		Rental real estate - Income
9/1/00	(4,000.00)	(2,873.41)	(686.28)	(440.31)	(2,873.41)	(686.28)	(440.31)	-	-	-	Nu Tenant	Receive security deposit
N/R DEPST	(4,000.00)	(2,873.41)	(686.28)	(440.31)	(2,873.41)	(686.28)	(440.31)	-	-	-		Non reportable business receipt
2/23/00	(15,000.00)	(10,703.93)	(2,524.89)	(1,771.18)	(10,703.93)	(2,524.89)	(1,771.18)	-	-	-	QQQ	Sale
S/T GAIN	(15,000.00)	(10,703.93)	(2,524.89)	(1,771.18)	(10,703.93)	(2,524.89)	(1,771.18)	-	-	-		S/T accounting gain; not DNI
12/14/99	(10,000.00)	(7,135.95)	(1,683.26)	(1,180.78)	(7,135.95)	(1,683.26)	(1,180.78)	-	-	-	VFINX	Sale
L/T GAIN	(10,000.00)	(7,135.95)	(1,683.26)	(1,180.78)	(7,135.95)	(1,683.26)	(1,180.78)	-	-	-		L/T accounting gain; not DNI
12/20/99	(1,000.00)	(713.60)	(168.33)	(118.08)	(713.60)	(168.33)	(118.08)	-	-	-	ABCDX	Capital gain distribution; not reinvested
CGD	(1,000.00)	(713.60)	(168.33)	(118.08)	(713.60)	(168.33)	(118.08)	-	-	-		Capital gain distribution; not DNI

Schedule C. Disbursements in Chronological Order from 10/1/99 through 9/30/2000. See Schedule C-2 for trade or business and Schedule D for capital changes.

Payee	Amount	Type	Tax1	Tax2	Tax3	Prn1	Prn2	Prn3	Inc1	Inc2	Inc3	
10/7/99 Bank	20.00	in DNI	10.57	2.48	6.95	5.29	1.24	3.48	5.29	1.24	3.48	Fees
10/10/99 Survivor	25,000.00	DISTRIBTN	-	-	25,000.00	-	-	25,000.00	-	-	-	For living expenses & debts
10/10/99 Survivor	1,550.00	N/D EXP	-	-	1,550.00	-	-	1,550.00	-	-	-	Reimburse decedent's debts
10/10/99 Survivor	(1,550.00)	DISTRIBTN	-	-	(1,550.00)	-	-	(1,550.00)	-	-	-	Reimburse decedent's debts
10/10/99 Survivor	2,000.00	N/D EXP	-	-	2,000.00	-	-	2,000.00	-	-	-	Reimburse decedent's medical costs
10/10/99 Survivor	(2,000.00)	DISTRIBTN	-	-	(2,000.00)	-	-	(2,000.00)	-	-	-	Reimburse decedent's medical costs
11/8/99 Chapel	5,000.00	N/D EXP	5,000.00	-	-	5,000.00	-	-	-	-	-	Pay funeral expense
12/1/99 Survivor	300,000.00	DISTRIBTN	-	-	300,000.00	-	-	300,000.00	-	-	-	Distribute personal residence
12/1/99 Survivor	20,000.00	DISTRIBTN	-	-	20,000.00	-	-	20,000.00	-	-	-	Distribute personal property
12/1/99 Survivor	4,500.00	N/D EXP	-	-	4,500.00	-	-	-	-	-	-	Distribute RE tax liability; not FA
12/1/99 Survivor	(4,500.00)	DISTR A/P	-	-	(4,500.00)	-	-	-	-	-	-	Distribute RE tax liability; not FA
12/8/99 Tax Collector	500.00	in DNI	356.80	84.16	59.04	-	-	-	356.80	84.16	59.04	RE tax on raw land
12/18/99 Broker	1,000.00	in DNI	713.60	168.33	118.08	356.80	84.16	59.04	356.80	84.16	59.04	Portfolio Management Fee
1/10/00 Bank	20.00	in DNI	14.27	3.37	2.36	7.14	1.68	1.18	7.14	1.68	1.18	Fees

3/10/00 ABCDX	15,000.00	L/T LOSS	10,703.93	2,524.89	1,771.18	10,703.93	2,524.89	1,771.18	-	-	-	Sale
3/27/00 Broker	1,000.00	in DNI	713.60	168.33	118.08	356.80	84.16	59.04	356.80	84.16	59.04	Portfolio Management Fee
4/8/00 Bank	20.00	in DNI	14.27	3.37	2.36	7.14	1.68	1.18	7.14	1.68	1.18	Fees
4/11/00 US Treas	16,000.00	N/D EXP	6,400.00	1,600.00	8,000.00	6,400.00	1,600.00	8,000.00	-	-	-	Pay federal income tax liability
4/11/00 FTB	4,000.00	in DNI	1,600.00	400.00	2,000.00	1,600.00	400.00	2,000.00	-	-	-	Pay CA income tax liability
4/11/00 US Treas	2,000.00	DISTRIBTN	-	-	2,000.00	-	-	2,000.00	-	-	-	Pay survivor's 1Q estimate
4/11/00 US Treas	1,000.00	N/D EXP	750.00	250.00	-	750.00	250.00	-	-	-	-	Pay 1Q federal estimate for trust
4/11/00 FTB	250.00	in DNI	187.50	62.50	-	187.50	62.50	-	-	-	-	Pay 1Q CA estimate for trust
6/25/00 Broker	1,000.00	in DNI	721.10	169.90	109.00	360.55	84.95	54.50	360.55	84.95	54.50	Portfolio Management Fee
6/25/00 A. Attorney	10,000.00	ND AGENTS	10,000.00	-	-	10,000.00	-	-	-	-	-	Legal and Accting re 706
7/7/00 Bank	20.00	in DNI	14.37	3.43	2.20	7.18	1.72	1.10	7.18	1.72	1.10	Fees
9/24/00 EA	800.00	in DNI	520.00	176.00	104.00	260.00	88.00	52.00	260.00	88.00	52.00	Form 1041 tax preparation fee
9/28/00 Broker	1,000.00	in DNI	718.41	171.53	110.06	359.20	85.77	55.03	359.20	85.77	55.03	Portfolio Management Fee
9/30/00 AJE	389.00	N/D EXP	252.85	85.58	50.57	-	-	-	-	-	-	Reduce mgmt fee by TE income
9/30/00 AJE	(389.00)	in DNI	(252.85)	(85.58)	(50.57)	-	-	-	-	-	-	Reduce mgmt fee by TE income
9/30/00 AJE	207.93	N/D EXP	155.35	52.58	-	-	-	-	-	-	-	Adjust DNI by 2% of AGI
9/30/00 AJE	(207.93)	in DNI	(155.35)	(52.58)	-	-	-	-	-	-	-	Adjust DNI by 2% of AGI
9/30/00 AJE	12.44	N/D EXP	-	-	12.44	-	-	6.22	-	-	6.22	Fees are not deductible to grantor
9/30/00 AJE	(12.44)	in DNI	-	-	(12.44)	-	-	(6.22)	-	-	(6.22)	Fees are not deductible to grantor
9/30/00 By-Pass Trst	50,000.00	DISTRIBTN	50,000.00	-	-	50,000.00	-	-	-	-	-	Distribute carry value of stock
9/30/00 By-Pass Trst	500,000.00	DISTRIBTN	500,000.00	-	-	500,000.00	-	-	-	-	-	Distribute carry value of rental unit
9/30/00 By-Pass Trst	95,000.00	N/D EXP	95,000.00	-	-	-	-	-	-	-	-	Distribute mortgage
9/30/00 By-Pass Trst	(95,000.00)	DISTR A/P	(95,000.00)	-	-	-	-	-	-	-	-	Distribute mortgage
9/30/00 By-Pass Trst	4,000.00	N/D EXP	4,000.00	-	-	-	-	-	-	-	-	Distribute A/P (rental deposit)
9/30/00 By-Pass Trst	(4,000.00)	DISTR A/P	(4,000.00)	-	-	-	-	-	-	-	-	Distribute A/P (rental deposit)
9/30/00 Beneficiaries	10,454.00	N/D DEPRN	6,795.10	2,299.88	1,359.02	-	-	-	-	-	-	Distribute Depreciation on Rental
9/30/00 AJE	(10,454.00)	DISTRIBTN	(10,454.00)	-	-	-	-	-	-	-	-	Adjust distribution to basis for tax only
9/30/00 Survivor	50,000.00	DISTRIBTN	-	-	50,000.00	-	-	50,000.00	-	-	-	Distribute carry value of stock
9/30/00 Survivor	60,000.00	DISTRIBTN	-	-	60,000.00	-	-	60,000.00	-	-	-	Final Distribution
9/30/00 Marital Trst	20,000.00	DISTRIBTN	-	20,000.00	-	-	20,000.00	-	-	-	-	Distribution within 65 days
Losses	15,000.00		10,703.93	2,524.89	1,771.18	10,703.93	2,524.89	1,771.18	-	-	-	
Distributions	909,496.00		440,546.00	20,000.00	448,950.00	550,000.00	20,000.00	453,450.00	-	-	-	
Other Disbursements	140,113.37		118,353.30	4,288.04	17,472.03	12,150.00	1,850.00	11,556.22	-	-	6.22	
Included in DNI	19,020.63		5,176.28	1,275.22	2,569.13	3,507.59	895.86	2,280.33	2,076.89	517.52	339.37	

Schedule C-1. Disbursements by Category from 10/1/99 through 9/30/2000

	Total	Tax1	Tax2	Tax3	Prn1	Prn2	Prn3	Inc1	Inc2	Inc3	Payee	
6/25/00	10,000.00	10,000.00	-	-	10,000.00	-	-	-	-	-	A. Attorney	Legal and Accting re 706
ND AGENTS	10,000.00	10,000.00	-	-	10,000.00	-	-	-	-	-		Non deductible compensation of agents
12/8/99	500.00	356.80	84.16	59.04	-	-	-	356.80	84.16	59.04	Tax Collecto	RE tax on raw land
9/24/00	800.00	520.00	176.00	104.00	260.00	88.00	52.00	260.00	88.00	52.00	EA	Form 1041 tax preparation fee
ADMIN EXP	1,300.00	876.80	260.16	163.04	260.00	88.00	52.00	616.80	172.16	111.04		Disbursements
10/7/99	20.00	10.57	2.48	6.95	5.29	1.24	3.48	5.29	1.24	3.48	Bank	Fees

1/10/00	20.00	14.27	3.37	2.36	7.14	1.68	1.18	7.14	1.68	1.18	Bank	Fees
4/8/00	20.00	14.27	3.37	2.36	7.14	1.68	1.18	7.14	1.68	1.18	Bank	Fees
7/7/00	20.00	14.37	3.43	2.20	7.18	1.72	1.10	7.18	1.72	1.10	Bank	Fees
9/30/00	(12.44)	-	-	(12.44)	-	-	(6.22)	-	-	(6.22)	AJE	Fees are not deductible to grantor
BANK FEE	67.56	53.48	12.64	1.44	26.74	6.32	0.72	26.74	6.32	0.72		Miscellaneous bank charges
12/18/99	1,000.00	713.60	168.33	118.08	356.80	84.16	59.04	356.80	84.16	59.04	Broker	Portfolio Management Fee
3/27/00	1,000.00	713.60	168.33	118.08	356.80	84.16	59.04	356.80	84.16	59.04	Broker	Portfolio Management Fee
6/25/00	1,000.00	721.10	169.90	109.00	360.55	84.95	54.50	360.55	84.95	54.50	Broker	Portfolio Management Fee
9/28/00	1,000.00	718.41	171.53	110.06	359.20	85.77	55.03	359.20	85.77	55.03	Broker	Portfolio Management Fee
9/30/00	(389.00)	(252.85)	(85.58)	(50.57)	-	-	-	-	-	-	AJE	Reduce mgmt fee by TE income
9/30/00	(207.93)	(155.35)	(52.58)	-	-	-	-	-	-	-	AJE	Adjust DNI by 2% of AGI
OTHER EXP	3,403.07	2,458.50	539.92	404.65	1,433.35	339.04	227.61	1,433.35	339.04	227.61		Expense subject to 2% of AGI
4/11/00	4,000.00	1,600.00	400.00	2,000.00	1,600.00	400.00	2,000.00	-	-	-	FTB	Pay CA income tax liability
4/11/00	250.00	187.50	62.50	-	187.50	62.50	-	-	-	-	FTB	Pay 1Q CA estimate for trust
STATE TX	4,250.00	1,787.50	462.50	2,000.00	1,787.50	462.50	2,000.00	-	-	-		State income tax
10/10/99	1,550.00	-	-	1,550.00	-	-	1,550.00	-	-	-	Survivor	Reimburse decedent's debts
10/10/99	2,000.00	-	-	2,000.00	-	-	2,000.00	-	-	-	Survivor	Reimburse decedent's medical costs
11/8/99	5,000.00	5,000.00	-	-	5,000.00	-	-	-	-	-	Chapel	Pay funeral expense
12/1/99	4,500.00	-	-	4,500.00	-	-	-	-	-	-	Survivor	Distribute RE tax liability; not FA
4/11/00	16,000.00	6,400.00	1,600.00	8,000.00	6,400.00	1,600.00	8,000.00	-	-	-	US Treas	Pay federal income tax liability
4/11/00	1,000.00	750.00	250.00	-	750.00	250.00	-	-	-	-	US Treas	Pay 1Q federal estimate for trust
9/30/00	389.00	252.85	85.58	50.57	-	-	-	-	-	-	AJE	Reduce mgmt fee by TE income
9/30/00	207.93	155.35	52.58	-	-	-	-	-	-	-	AJE	Adjust DNI by 2% of AGI
9/30/00	12.44	-	-	12.44	-	-	6.22	-	-	6.22	AJE	Fees are not deductible to grantor
9/30/00	95,000.00	95,000.00	-	-	-	-	-	-	-	-	By-Pass Trst	Distribute mortgage
9/30/00	4,000.00	4,000.00	-	-	-	-	-	-	-	-	By-Pass Trst	Distribute A/P (rental deposit)
N/D EXP	129,659.37	111,558.20	1,988.16	16,113.01	12,150.00	1,850.00	11,556.22	-	-	6.22		Non deductible expense
9/30/00	10,454.00	6,795.10	2,299.88	1,359.02	-	-	-	-	-	-	Beneficiaries	Distribute Depreciation on Rental
N/D DEPRN	10,454.00	6,795.10	2,299.88	1,359.02	-	-	-	-	-	-		Non deductible depreciation; not FA
9/4/00	1,000.00	718.35	171.57	110.08	-	-	-	718.35	171.57	110.08	J. Lawyer	Evict tenant
R1 LEGAL	1,000.00	718.35	171.57	110.08	-	-	-	718.35	171.57	110.08		Rental RE 1 - legal
8/27/00	3,900.00	2,801.58	669.12	429.30	-	-	-	2,801.58	669.12	429.30	XYZ	Unexpected repairs
R1 REPAIR	3,900.00	2,801.58	669.12	429.30	-	-	-	2,801.58	669.12	429.30		Rental RE 1 - repairs
7/1/00	10,000.00	7,183.54	1,715.69	1,100.77	-	-	-	7,183.54	1,715.69	1,100.77	BANK	Mortgage Interest
R1 MORTG	10,000.00	7,183.54	1,715.69	1,100.77	-	-	-	7,183.54	1,715.69	1,100.77		Rental RE 1 -mortgage interest
12/8/99	1,000.00	713.60	168.33	118.08	-	-	-	713.60	168.33	118.08	Tax Collecto	RE tax on rental
8/27/00	2,100.00	1,508.54	360.30	231.16	-	-	-	1,508.54	360.30	231.16	XYZ	Repaint and recarpet

R1 EXPENS	3,100.00	2,222.14	528.62	349.24	-	-	-	2,222.14	528.62	349.24		Rental RE 1 - other disbursement
7/1/00	5,000.00	3,591.77	857.85	550.39	3,591.77	857.85	550.39	-	-	-	BANK	Mortgage Principal
R1 ND EXP	5,000.00	3,591.77	857.85	550.39	3,591.77	857.85	550.39	-	-	-		Rental RE 1 - non deductible expense
10/10/99	25,000.00	-	-	25,000.00	-	-	25,000.00	-	-	-	Survivor	For living expenses & debts
10/10/99	(1,550.00)	-	-	(1,550.00)	-	-	(1,550.00)	-	-	-	Survivor	Reimburse decedent's debts
10/10/99	(2,000.00)	-	-	(2,000.00)	-	-	(2,000.00)	-	-	-	Survivor	Reimburse decedent's medical costs
12/1/99	300,000.00	-	-	300,000.00	-	-	300,000.00	-	-	-	Survivor	Distribute personal residence
12/1/99	20,000.00	-	-	20,000.00	-	-	20,000.00	-	-	-	Survivor	Distribute personal property
4/11/00	2,000.00	-	-	2,000.00	-	-	2,000.00	-	-	-	US Treas	Pay survivor's 1Q estimate
9/30/00	50,000.00	50,000.00	-	-	50,000.00	-	-	-	-	-	By-Pass Trst	Distribute carry value of stock
9/30/00	500,000.00	500,000.00	-	-	500,000.00	-	-	-	-	-	By-Pass Trst	Distribute carry value of rental unit
9/30/00	(10,454.00)	(10,454.00)	-	-	-	-	-	-	-	-	AJE	Adjust distribution to basis for tax only
9/30/00	50,000.00	-	-	50,000.00	-	-	50,000.00	-	-	-	Survivor	Distribute carry value of stock
9/30/00	60,000.00	-	-	60,000.00	-	-	60,000.00	-	-	-	Survivor	Final Distribution
9/30/00	20,000.00	-	20,000.00	-	-	20,000.00	-	-	-	-	Marital Trst	Distribution within 65 days
DISTRIBTN	1,012,996.00	539,546.00	20,000.00	453,450.00	550,000.00	20,000.00	453,450.00	-	-	-		Distribute carry value
12/1/99	(4,500.00)	-	-	(4,500.00)	-	-	-	-	-	-	Survivor	Distribute RE tax liability; not FA
9/30/00	(95,000.00)	(95,000.00)	-	-	-	-	-	-	-	-	By-Pass Trst	Distribute mortgage
9/30/00	(4,000.00)	(4,000.00)	-	-	-	-	-	-	-	-	By-Pass Trst	Distribute A/P (rental deposit)
DISTR A/P	(103,500.00)	(99,000.00)	-	(4,500.00)	-	-	-	-	-	-		Distribute A/P; not FA
3/10/00	15,000.00	10,703.93	2,524.89	1,771.18	10,703.93	2,524.89	1,771.18	-	-	-	ABCDX	Sale
L/T LOSS	15,000.00	10,703.93	2,524.89	1,771.18	10,703.93	2,524.89	1,771.18	-	-	-		L/T Loss; not DNI

Schedule C-2. Receipts and Expenses for a Trade of Business 10/1/99 through 9/30/2000

Payor	Amount	Type	Tax1	Tax2	Tax3	Prn1	Prn2	Prn3	Inc1	Inc2	Inc3	
10/12/99 J. Rentor	(600.00)	R1 INCOME	(323.22)	(75.70)	(201.08)	-	-	-	(323.22)	(75.70)	(201.08)	Receive rent
10/12/99 J. Rentor	(900.00)	R1 INCOME	(484.83)	(113.55)	(301.62)	-	-	-	(484.83)	(113.55)	(301.62)	Receive accrued rent
12/8/99 Tax Collector	1,000.00	R1 EXPENS	713.60	168.33	118.08	-	-	-	713.60	168.33	118.08	RE tax on rental
12/12/99 J. Rentor	(2,000.00)	R1 INCOME	(1,427.19)	(336.65)	(236.16)	-	-	-	(1,427.19)	(336.65)	(236.16)	Receive rent
1/15/00 J. Rentor	(2,500.00)	R1 INCOME	(1,783.99)	(420.82)	(295.20)	-	-	-	(1,783.99)	(420.82)	(295.20)	Receive rent
2/17/00 J. Rentor	(1,500.00)	R1 INCOME	(1,070.39)	(252.49)	(177.12)	-	-	-	(1,070.39)	(252.49)	(177.12)	Receive rent
3/12/00 J. Rentor	-	R1 INCOME	-	-	-	-	-	-	-	-	-	Receive rent
4/24/00 J. Rentor	(3,000.00)	R1 INCOME	(2,163.30)	(509.69)	(327.01)	-	-	-	(2,163.30)	(509.69)	(327.01)	Receive rent
5/18/00 J. Rentor	(1,500.00)	R1 INCOME	(1,081.65)	(254.84)	(163.51)	-	-	-	(1,081.65)	(254.84)	(163.51)	Receive rent
6/17/00 J. Rentor	(1,500.00)	R1 INCOME	(1,081.65)	(254.84)	(163.51)	-	-	-	(1,081.65)	(254.84)	(163.51)	Receive rent
7/1/00 BANK	10,000.00	R1 MORTG	7,183.54	1,715.69	1,100.77	-	-	-	7,183.54	1,715.69	1,100.77	Mortgage Interest
7/1/00 BANK	5,000.00	R1 ND EXP	3,591.77	857.85	550.39	3,591.77	857.85	550.39	-	-	-	Mortgage Principal
8/13/00 J. Rentor	(1,500.00)	R1 INCOME	(1,077.53)	(257.35)	(165.12)	-	-	-	(1,077.53)	(257.35)	(165.12)	Receive rent
8/27/00 XYZ	3,900.00	R1 REPAIR	2,801.58	669.12	429.30	-	-	-	2,801.58	669.12	429.30	Unexpected repairs
8/27/00 XYZ	2,100.00	R1 EXPENS	1,508.54	360.30	231.16	-	-	-	1,508.54	360.30	231.16	Repaint and recarpet

9/1/00 Nu Tenant	(4,000.00)	N/R DEPST	(2,873.41)	(686.28)	(440.31)	(2,873.41)	(686.28)	(440.31)	-	-	-	Receive security deposit
9/1/00 Nu Tenant	(2,000.00)	R1 INCOME	(1,436.71)	(343.14)	(220.15)	-	-	-	(1,436.71)	(343.14)	(220.15)	Receive rent
9/4/00 J. Lawyer	1,000.00	R1 LEGAL	718.35	171.57	110.08	-	-	-	718.35	171.57	110.08	Evict tenant
Net Loss (Income)	2,000.00		1,713.50	437.50	(151.00)	718.35	171.57	110.08	995.15	265.93	(261.08)	
Loss (Income) for DNI			995.15	265.93	(261.08)							

Schedule C-3. Compensation of Fiduciary or of Attorneys for Fiduciary or of Agents with a Family or Affiliate Relationship to Fiduciary. From 10/1/99 through 9/30/2000

<u>Payee</u>	<u>Amount</u>	<u>Tax1</u>	<u>Tax2</u>	<u>Tax3</u>	<u>Prn1</u>	<u>Prn2</u>	<u>Prn3</u>	<u>Inc1</u>	<u>Inc2</u>	<u>Inc3</u>	
6/25/00 A. Attorney	10,000.00	10,000.00	-	-	10,000.00	-	-	-	-	-	Legal and Accting re 706
9/4/00 J. Lawyer	1,000.00	718.35	171.57	110.08	-	-	-	718.35	171.57	110.08	Evict tenant

Schedule D. Capital Changes in Chronological Order from 10/1/99 through 9/30/2000. Excludes changes to Cash and A/R.

<u>Payor/Payee</u>	<u>Amount</u>	<u>Tax1</u>	<u>Tax2</u>	<u>Tax3</u>		
10/1/99 Opening Inventory	1,280,000.00	676,480.00	158,429.44	445,090.56		
11/2/99 GNMA	(46.00)	(24.78)	(5.80)	(15.42)	GNMA	Return of Capital
12/1/99 AJE	(300,000.00)	(161,075.06)	(37,995.15)	(100,929.79)	RESIDENCE	Allocate carry value of residence
12/1/99 AJE	(20,000.00)	(10,738.34)	(2,533.01)	(6,728.65)	PERPROP	Allocate carry value of personal property
12/3/99 GNMA	(46.00)	(32.83)	(7.74)	(5.43)	GNMA	Return of Capital
12/14/99 VFINX	(100,000.00)	(71,359.53)	(16,832.62)	(11,807.85)	VFINX	Sale
1/3/00 GNMA	(46.00)	(32.83)	(7.74)	(5.43)	GNMA	Return of Capital
1/7/00 QQQ	100,000.00	71,359.53	16,832.62	11,807.85	QQQ	Buy
2/2/00 GNMA	(46.00)	(32.83)	(7.74)	(5.43)	GNMA	Return of Capital
2/23/00 QQQ	(100,000.00)	(71,359.53)	(16,832.62)	(11,807.85)	QQQ	Sale
3/3/00 GNMA	(46.00)	(32.83)	(7.74)	(5.43)	GNMA	Return of Capital
3/10/00 ABCDX	(130,000.00)	(92,767.39)	(21,882.41)	(15,350.20)	ABCDX	Sale
4/1/00 GNMA	(45.00)	(32.11)	(7.57)	(5.31)	GNMA	Return of Capital
5/2/00 GNMA	(45.00)	(32.45)	(7.65)	(4.91)	GNMA	Return of Capital
6/3/00 GNMA	(45.00)	(32.45)	(7.65)	(4.91)	GNMA	Return of Capital
7/5/00 GNMA	(45.00)	(32.33)	(7.72)	(4.95)	GNMA	Return of Capital
8/2/00 GNMA	(45.00)	(32.33)	(7.72)	(4.95)	GNMA	Return of Capital
9/3/00 GNMA	(45.00)	(32.33)	(7.72)	(4.95)	GNMA	Return of Capital
9/30/00 AJE	(50,000.00)	(35,920.42)	(8,576.52)	(5,503.06)	VFINX	Allocate carry value of distributed stock
9/30/00 AJE	(500,000.00)	(359,204.17)	(85,765.22)	(55,030.61)	RENTAL	Allocate carry value of distributed rental
9/30/00 AJE	(50,000.00)	(35,920.42)	(8,576.52)	(5,503.06)	VFINX	Allocate carry value of distributed stock
9/30/00 Closing Inventory	129,500.00	(90,855.39)	(23,814.82)	244,170.21		

Schedule D-1. Basis Changes in Chronological Order from 10/1/99 through 9/30/2000.

<u>Payor/Payee</u>	<u>Amount</u>	<u>Tax1</u>	<u>Tax2</u>	<u>Tax3</u>
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Schedule G. Summary of Allocation of Receipts and Disbursements from 10/1/99 through 9/30/2000.

	<u>Total</u>	<u>Tax1</u>	<u>Tax2</u>	<u>Tax3</u>	<u>Prn1</u>	<u>Prn2</u>	<u>Prn3</u>	<u>Inc1</u>	<u>Inc2</u>	<u>Inc3</u>	
INTEREST in DNI	(390.00)	(266.38)	(62.87)	(60.75)	-	-	-	(266.38)	(62.87)	(60.75)	Ordinary interest
INT NOM in DNI	(110.00)	(58.13)	(13.62)	(38.25)	-	-	-	(58.13)	(13.62)	(38.25)	Interest reported under another EIN
INT US in DNI	(1,000.00)	(716.00)	(169.93)	(114.07)	-	-	-	(716.00)	(169.93)	(114.07)	Interest on US obligations
DIVIDEND in DNI	(5,000.00)	(3,567.98)	(841.63)	(590.39)	-	-	-	(3,567.98)	(841.63)	(590.39)	Ordinary dividends

DIV CA	in DNI	(2,711.00)	(1,895.99)	(422.44)	(392.57)	-	-	-	(2,148.84)	(508.02)	(443.14)	Dividends from CA municipal bonds
DIV CANOM	in DNI	(400.00)	(215.48)	(50.46)	(134.05)	-	-	-	(215.48)	(50.46)	(134.05)	Dividends from CA municipal bonds
N/R RECPT		(50,389.00)	(35,932.61)	(8,501.89)	(5,954.49)	(35,679.76)	(8,416.31)	(5,903.92)	-	-	-	Non reportable receipt
R1 INCOME	in DNI	(17,000.00)	(11,930.46)	(2,819.07)	(2,250.47)	-	-	-	(11,930.46)	(2,819.07)	(2,250.47)	Rental real estate - Income
N/R DEPST		(4,000.00)	(2,873.41)	(686.28)	(440.31)	(2,873.41)	(686.28)	(440.31)	-	-	-	Non reportable business receipt
S/T GAIN		(15,000.00)	(10,703.93)	(2,524.89)	(1,771.18)	(10,703.93)	(2,524.89)	(1,771.18)	-	-	-	S/T accounting gain; not DNI
L/T GAIN		(10,000.00)	(7,135.95)	(1,683.26)	(1,180.78)	(7,135.95)	(1,683.26)	(1,180.78)	-	-	-	L/T accounting gain; not DNI
CGD		(1,000.00)	(713.60)	(168.33)	(118.08)	(713.60)	(168.33)	(118.08)	-	-	-	Capital gain distribution; not DNI
ND AGENTS		10,000.00	10,000.00	-	-	10,000.00	-	-	-	-	-	Non deductible compensation of agents
ADMIN EXP	in DNI	500.00	356.80	84.16	59.04	-	-	-	356.80	84.16	59.04	RE tax on raw land
ADMIN EXP	in DNI	800.00	520.00	176.00	104.00	260.00	88.00	52.00	260.00	88.00	52.00	Form 1041 tax preparation fee
BANK FEE	in DNI	67.56	53.48	12.64	1.44	26.74	6.32	0.72	26.74	6.32	0.72	Miscellaneous bank charges
OTHER EXP	in DNI	4,000.00	2,866.71	678.09	455.22	1,433.35	339.04	227.61	1,433.35	339.04	227.61	Portfolio Management Fee
OTHER EXP	in DNI	(389.00)	(252.85)	(85.58)	(50.57)	-	-	-	-	-	-	Reduce mgmt fee by TE income
OTHER EXP	in DNI	(207.93)	(155.35)	(52.58)	-	-	-	-	-	-	-	Adjust DNI by 2% of AGI
STATE TX	in DNI	4,250.00	1,787.50	462.50	2,000.00	1,787.50	462.50	2,000.00	-	-	-	State income tax
N/D EXP		129,659.37	111,558.20	1,988.16	16,113.01	12,150.00	1,850.00	11,556.22	-	-	6.22	Non deductible expense
N/D DEPRN		10,454.00	6,795.10	2,299.88	1,359.02	-	-	-	-	-	-	Non deductible depreciation; not FA
R1 LEGAL	in DNI	1,000.00	718.35	171.57	110.08	-	-	-	718.35	171.57	110.08	Rental RE 1 - legal
R1 REPAIR	in DNI	3,900.00	2,801.58	669.12	429.30	-	-	-	2,801.58	669.12	429.30	Rental RE 1 - repairs
R1 MORTG	in DNI	10,000.00	7,183.54	1,715.69	1,100.77	-	-	-	7,183.54	1,715.69	1,100.77	Rental RE 1 -mortgage interest
R1 EXPENS	in DNI	3,100.00	2,222.14	528.62	349.24	-	-	-	2,222.14	528.62	349.24	Rental RE 1 - other disbursement
R1 ND EXP		5,000.00	3,591.77	857.85	550.39	3,591.77	857.85	550.39	-	-	-	Rental RE 1 - non deductible expense
DISTRIBTN		1,012,996.00	539,546.00	20,000.00	453,450.00	550,000.00	20,000.00	453,450.00	-	-	-	Distribute carry value
DISTR A/P		(103,500.00)	(99,000.00)	-	(4,500.00)	-	-	-	-	-	-	Distribute A/P; not FA
L/T LOSS		15,000.00	10,703.93	2,524.89	1,771.18	10,703.93	2,524.89	1,771.18	-	-	-	L/T Loss; not DNI
SubTotal DNI (LOSS)			<u>548.54</u>	<u>19.80</u>	<u>(977.97)</u>	Losses are distributable to grantor share and/or in termination year.						
Subtotal FA INCOME (LOSS)									<u>3,900.78</u>	<u>863.08</u>	<u>1,296.14</u>	

**THE FOLLOWING ALLOCATIONS ASSUME THAT SHARE 1 IS PECUNIARY, SHARE 2 IS RESIDUARY AND SHARE 3 IS A GRANTOR SHARE.**

**The disbursements shown under "TAX1" were paid or reimbursed by the pecuniary share and were also used to reduce DNI of the residuary share where appropriate.**

Schedule G. Summary of Allocation of Receipts and Disbursements from 10/1/99 through 9/30/2000.

		Total	Tax1	Tax2	Tax3	Prn1	Prn2	Prn3	Inc1	Inc2	Inc3	
INTEREST	in DNI	(390.00)	-	(329.25)	(60.75)	-	-	-	(266.38)	(62.87)	(60.75)	Ordinary interest
INT NOM	in DNI	(110.00)	-	(71.75)	(38.25)	-	-	-	(58.13)	(13.62)	(38.25)	Interest reported under another EIN
INT US	in DNI	(1,000.00)	-	(885.93)	(114.07)	-	-	-	(716.00)	(169.93)	(114.07)	Interest on US obligations
DIVIDEND	in DNI	(5,000.00)	-	(4,409.61)	(590.39)	-	-	-	(3,567.98)	(841.63)	(590.39)	Ordinary dividends
DIV CA	in DNI	(2,711.00)	-	(2,318.43)	(392.57)	-	-	-	(2,148.84)	(508.02)	(443.14)	Dividends from CA municipal bonds
DIV CANOM	in DNI	(400.00)	-	(265.94)	(134.05)	-	-	-	(215.48)	(50.46)	(134.05)	Dividends from CA municipal bonds
N/R RECPT		(50,389.00)	-	(44,434.50)	(5,954.49)	(35,679.76)	(8,416.31)	(5,903.92)	-	-	-	Non reportable receipt
R1 INCOME	in DNI	(17,000.00)	-	(14,749.53)	(2,250.47)	-	-	-	(11,930.46)	(2,819.07)	(2,250.47)	Rental real estate - Income
N/R DEPST		(4,000.00)	-	(3,559.69)	(440.31)	(2,873.41)	(686.28)	(440.31)	-	-	-	Non reportable business receipt
S/T GAIN		(15,000.00)	-	(13,228.82)	(1,771.18)	(10,703.93)	(2,524.89)	(1,771.18)	-	-	-	S/T accounting gain; not DNI

L/T GAIN	(95,000.00)	-	(8,819.21)	(1,180.78)	(7,135.95)	(1,683.26)	(1,180.78)	-	-	-	L/T accounting gain; not DNI
RECAPTURE	(10,454.00)	-	(10,454.00)	-	-	-	-	-	-	-	Gain on depreciation recapture
CGD	(1,000.00)	-	(881.93)	(118.08)	(713.60)	(168.33)	(118.08)	-	-	-	Capital gain distribution; not DNI
ND AGENTS	10,000.00	10,000.00	-	-	10,000.00	-	-	-	-	-	Non deductible compensation of agents
ADMIN EXP in DNI	500.00		440.96	59.04	-	-	-	356.80	84.16	59.04	RE tax on raw land
ADMIN EXP in DNI	800.00	520.00	176.00	104.00	260.00	88.00	52.00	260.00	88.00	52.00	Form 1041 tax preparation fee
BANK FEE in DNI	67.56	53.48	12.64	1.44	26.74	6.32	0.72	26.74	6.32	0.72	Miscellaneous bank charges
OTHER EXP in DNI	4,000.00	2,866.71	678.09	455.22	1,433.35	339.04	227.61	1,433.35	339.04	227.61	Portfolio Management Fee
OTHER EXP in DNI	(389.00)		(338.43)	(50.57)	-	-	-	-	-	-	Reduce mgmt fee by TE income
OTHER EXP in DNI	(207.93)		(207.93)	-	-	-	-	-	-	-	Adjust DNI by 2% of AGI
STATE TX in DNI	4,250.00	-	2,250.00	2,000.00	1,787.50	462.50	2,000.00	-	-	-	State income tax
N/D EXP	129,659.37	111,558.20	1,988.16	16,113.01	12,150.00	1,850.00	11,556.22	-	-	6.22	Non deductible expense
N/D DEPRN	10,454.00	-	9,094.98	1,359.02	-	-	-	-	-	-	Non deductible depreciation; not FA
R1 LEGAL in DNI	1,000.00	-	889.92	110.08	-	-	-	718.35	171.57	110.08	Rental RE 1 - legal
R1 REPAIR in DNI	3,900.00	-	3,470.70	429.30	-	-	-	2,801.58	669.12	429.30	Rental RE 1 - repairs
R1 MORTG in DNI	10,000.00	-	8,899.23	1,100.77	-	-	-	7,183.54	1,715.69	1,100.77	Rental RE 1 - mortgage interest
R1 EXPENS in DNI	3,100.00	-	2,750.76	349.24	-	-	-	2,222.14	528.62	349.24	Rental RE 1 - other disbursement
R1 ND EXP	5,000.00	-	4,449.62	550.39	3,591.77	857.85	550.39	-	-	-	Rental RE 1 - non deductible expense
DISTRIBTN	1,012,996.00	539,546.00	20,000.00	453,450.00	550,000.00	20,000.00	453,450.00	-	-	-	Distribute carry value
DISTR A/P	(103,500.00)	(99,000.00)	-	(4,500.00)	-	-	-	-	-	-	Distribute A/P; not FA
DISTR G/L	95,454.00	95,454.00	-	-	-	-	-	-	-	-	Distribute gain or loss; not FA
L/T LOSS	15,000.00	-	13,228.82	1,771.18	10,703.93	2,524.89	1,771.18	-	-	-	L/T Loss; not DNI
SubTotal DNI (LOSS)			<u>568.31</u>	<u>(977.97)</u>	Losses are distributable to grantor share and/or in termination year.						
Subtotal FA INCOME (LOSS)								<u>4,763.86</u>	<u>1,296.14</u>		