



DISBURSEMENT REQUEST FORM

Account #:

Account Name:

Disbursement Type ACH (Instructions on file)
(check one) ACH (Instructions attached)
Check X
Wire (Instructions on file)
Wire (Instructions attached)
Other (Explain in notes section)

651-1455433

Payee:

Amount: Prin or Inc Disb: 606

Trust Transaction Description

Authorized by: Janet Craig
Input by: [Signature]
Reviewed by: [Signature]

Date: 3/19/2014
Date: 3.20.14
Date:

Notes: **Please note specific mailing instructions on the voucher.**
One Copy of the voucher to mail, the other to file. Thanks!

OPP0001522

Florida Department of State

Division of Corporations



Please print and return this page, along with your check or money order, to the Division of Corporations

2014 Annual Report Payment Voucher

Name of Entity: BERNSTEIN FAMILY REALTY LLC

Document Number: L08000054043

Tracking Number: CC6174360456

Election Contribution: No

Certificate of Status: Yes

Total Amount Due: \$143.75

For Office Use Only

- Please make check, or money order payable to: *Florida Department of State*
- Remove the check stub, if applicable
- Staple check in the top left hand corner of this voucher
- Mail to: *Division of Corporations, P.O. Box 6198, Tallahassee, FL 32314*

This voucher and your check must be received and processed by the Division of Corporations by May 1. If not received by May 1, the voucher will be cancelled.

Daytime telephone number for possible processing questions:

302-792-3502

2013 FLORIDA LIMITED LIABILITY COMPANY ANNUAL REPORT

DOCUMENT# L08000054043

Entity Name: BERNSTEIN FAMILY REALTY LLC

Current Principal Place of Business:

2753 NW 34TH STREET
BOCA RATON, FL 33434

Current Mailing Address:

OPPENHEIMER TRUST COMPANY
18 COLUMBIA TURNPIKE, 3RD FLOOR
FLORHAM PARK, NJ 07932 US

FEI Number: 26-2735064

Certificate of Status Desired: Yes

Name and Address of Current Registered Agent:

T & S REGISTERED AGENTS, LLC
4855 TECHNOLOGY WAY, SUITE 720
BOCA RATON, FL 33431 US

The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.

SIGNATURE:

Electronic Signature of Registered Agent

Date

Authorized Person(s) Detail :

Title	MGR
Name	OPPENHEIMER TRUST COMPANY
Address	OPPENHEIMER TRUST COMPANY 18 COLUMBIA TURNPIKE, 3RD FLOOR

City-State-Zip: FLORHAM PARK NJ 07932

I hereby certify that the information indicated on this report or supplemental report is true and accurate and that my electronic signature shall have the same legal effect as if made under oath; that I am a managing member or manager of the limited liability company or the receiver or trustee empowered to execute this report as required by Chapter 608, Florida Statutes; and that my name appears above, or on an attachment with all other like empowered.

SIGNATURE: OPPENHEIMER TRUST COMPANY BY: JANET
CRAIG

SENIOR VICE PRESIDENT 04/12/2013

Electronic Signature of Signing Authorized Person(s) Detail

Date

OPP0001524



Department of the Treasury
Internal Revenue Service

HOLTSVILLE, NY 00501

1/13/12 to first Jan

#000918

018928.154579.0059.001 1 AT 0.365 372



DANIEL BERNSTEIN IRREV TRUST
OPPENHEIMER TRUST COMPANY TTEE
18 COLUMBIA TPKE 3RD FL
FLORHAM PARK NJ 07932-2266

018928

Form 1099 (Rev. 9-07)

Statement for Recipients of Interest Income	Calendar Year
(Please keep this copy for your records)	2011
Recipient's Identification Number 20-7354918	Total Interest Paid or Credited \$1,814.87
PAYER'S Federal Identification Number 38-1798424	

This information is being furnished to the appropriate department of Internal Revenue Service. The amount of interest paid or credited to you in the calendar year shown is on an overpayment of federal tax. This amount may represent interest on an overpayment for more than one year, or more than one kind of tax. It may have been paid with your tax refund or by separate check; or part or all may have been applied against other taxes you owed. If you are required to file a tax return, report this interest as income on your return.

OPP0001525



HOLTSVILLE, NY 00501

000918
Bernstein

021958.823912.0067.002 1 AT 0.357 372



DANIEL BERNSTEIN IRREV TRUST
OPPENHEIMER TRUST COMPANY TTEE
18 COLUMBIA TPKE 3RD FL
FLORHAM PARK NJ 07932-2266

021958

Form 1099 (Rev. 9-07)

Statement for Recipients of Interest Income	Calendar Year
(Please keep this copy for your records)	2010
Recipient's Identification Number	Total Interest Paid or Credited
20-7354918	\$10.79
PAYER'S Federal Identification Number	
38-1798424	

This information is being furnished to the appropriate department of Internal Revenue Service. The amount of interest paid or credited to you in the calendar year shown is on an overpayment of federal tax. This amount may represent interest on an overpayment for more than one year, or more than one kind of tax. It may have been paid with your tax refund or by separate check; or part or all may have been applied against other taxes you owed. If you are required to file a tax return, report this interest as income on your return.

OPP0001526



405 SILVERSIDE RD. 2ND FLOOR • WILMINGTON, DE 19809

ACCOUNT #/NAME:

21 00 0918 0 03
BERNSTEIN/DANIEL BER

DESCRIPTION:

2013 FEDERAL FIDUCIARY INCOME TAX
PAID WITH EXTENSION

CHECK #:

0026932

DATE:

Apr 11, 2014

AMOUNT:

\$487.00

PAYEE:

UNITED STATES TREASURY

OPP0001527

Page: 1 Document Name: Oppenheimer & Co. Inc.

FDH2 - OPCO INFORMATION SYSTEMS		ADD	FED WIRE DAILY PAYMENT		04/11/14
ACCOUNT	TP	AMOUNT	APPR DATE	TRANS CODE	VALUE DATE
G511434404	01	487 . 00	/ /	WFD	20140411
S/W:	. 00	STATE:	F/W:	. 00	W/TRANS: CUR: USD
--- BENEFICIARY BANK-----			--- BY ORDER OF (CURR NAME/ADDRESS)-		
ABA/ID: 021000021			SIMON BERNSTEIN TRUST \$00303 FBO DA		
ACCT :			NIEL BERNSTEIN DTD 9/7/06 OPCO TR C		
NAME: JP MORGAN CHASE			O OF DELAWARE SUCC TTEE 405 SILVERS		
ADR1:			IDE RD 2ND FL WILMINGTON DE 19809		
ADR2:			--- FEE WAIVED: Y (Y/N) -----		
--- BENEFICIARY CUSTOMER ---3RD PARTY---			--- BENEF INFORMATION -----		
ACCT: 066603757			1		
NAME: OPPENHEIMER TRUST CO CLEARING ACCT			2		
ADR1: 18 COLUMBIA TURNPIKE			3		
ADR2: FLORHAM PARK NJ 07932			--- BANK TO BANK INFO -----		
ADR3:			1		
--- INTERMEDIARY BANK -----			2		
ABA/ID:			3		
ACCT :			FED: _____		
NAME:			BNK: _____		
ADR1:			TR1: _____		
ADR2:			TR2: _____		
F1=INQ F4=DEL F5=UPD F6=ADD F10=APPR					
WIRE REQUEST ACCEPTED , REQUIRES APPROVAL .				F1=INQUIRY	

Name: Khanh - Date: 4/11/2014 Time: 9:40:20 AM

OPP0001528

Page: 1 Document Name: Oppenheimer & Co. Inc.

G51-1434404 USD RR=J4P SIMON BERNSTEIN TRUST \$00303 PAGE: 1
DATE- 04/09/14 FBO DANIEL BERNSTEIN TEL # 561-988-8984
TD OPEN 0.00DR PRIME CASH SERIES
TDBL 0.00 MKT VAL 2,674 EQUITY 2,674 TYP-1 0.00
SDBL 0.00 HSE-EXCS 0 CASH-AVL 0 TYP-2 0.00
MFUND 2,674.94 HSE-CALL 0 BUY-POWR 0 TYP-9 0.00
CS/EQ 0.00 FDL-CALL 0 SMA-BAL 0 OTHER 0.00

MULTI-CURRENCY PLATFORM: HOLDINGS IN --> US \$

LONG/SHORT	SECURITY	DESCRIPTION	PRICE	MKT VAL
*** TYPE 1 ***				
2,674.940	ADVANTAGE BANK DEPOSIT	ABDXX *	1.000	2,674.94
	FDIC INSURED AT VARIOUS BKS			
	ACCRUED INCOME	----->	.01000	

UNPRICED ITEMS 0 PRICED ITEMS VALUE 2,674.94

N)EXT (P)REV PAGE# /ACCT (MF) TYP(T1-T9) (S:)SEC (E)ND
<F2>N&A <F3>MONEY <F4>HIST <F8>CUST <F9>FAIQ <F11>PREV <F12>MENU

Report Date: April 10, 2014 2:17 PM
Previous Close Date: April 9, 2014

Pending Disbursements

* Indicates changed from beginning of day

Serial/ Check #	Account/ Payee #	Disb #	Account/ Payee Name	Disb Type	Payment Act Meth	Pmnt/Print Date	Status	Pmnt/Gross Amount	Income Amount	Trans	Principal Amount	Trans
000005	21 00 0918 0 03		BERNSTEIN/DANIEL BER	A	1 C	04/11/2014		487.00			487.00	639
		01						487.00				
	00015		UNITED STATES TREASURY									

Description Lines

2013 FEDERAL FIDUCIARY INCOME TAX
PAID WITH EXTENSION

Report Date: April 10, 2014 2:17 PM
Previous Close Date: April 9, 2014

Pending Disbursements

* Indicates changed from beginning of day

TOTALS FOR ALL RECORDS SELECTED

PAYMENT METHOD		CASH CHANGE		WITHHOLDING	
Checks	1	Income Cash	0.00	Federal	0.00
Consolidated Checks	0	Principal Cash	487.00	State	0.00
Credit Advices	0			Cat 3 - FICA	0.00
Direct Deposit	0			Cat 3 - Other	0.00
Consolidated Payer	0			Category 4	0.00
Transaction Only	0			Category 5	0.00
				Category 6	0.00
Total	1	Total	487.00	Total	0.00



18 COLUMBIA TURNPIKE • FLORHAM PARK, NJ 07932

ACCOUNT #/NAME:21 00 0918 0 03
BERNSTEIN/DANIEL BER**DESCRIPTION:**2011 FEDERAL FIDUCIARY ESTIMATED TAX
VOUCHER 4**CHECK #:** 0021381
DATE: Dec 22, 2011
AMOUNT: \$657.00**PAYEE:**

UNITED STATES TREASURY



18 COLUMBIA TURNPIKE • FLORHAM PARK, NJ 07932

ACCOUNT #/NAME:21 00 0918 0 03
BERNSTEIN/DANIEL BER**DESCRIPTION:**2011 FEDERAL FIDUCIARY ESTIMATED TAX
VOUCHER 3**CHECK #:** 0020582
DATE: Aug 31, 2011
AMOUNT: \$657.00**PAYEE:**

UNITED STATES TREASURY



18 COLUMBIA TURNPIKE • FLORHAM PARK, NJ 07932

ACCOUNT #/NAME:21 00 0918 0 03
BERNSTEIN/DANIEL BER**DESCRIPTION:**2011 FEDERAL ESTIMATED FIDUCIARY TAX
VOUCHER 2**CHECK #:** 0020333
DATE: Jul 13, 2011
AMOUNT: \$1,139.00**PAYEE:**

UNITED STATES TREASURY

OPP0001532

ESTIMATED TAX WORKSHEET FOR FORM 1041-ES

A. 2011 Estimated Tax		A	
B. Enter 90% of Line A	B		
C. Enter 100% of tax on 2010 FORM 1041	C	2,625.	
D. Required Annual Payment (Smaller of lines B or C)	D		2,625.
E. Income tax withheld (if applicable)	E		
F. Balance (As rounded to the nearest multiple of 4)	F		2,628.

Record of Estimated Tax Payments

Payment number	(a) Date	(b) Amount	(c) 2010 overpayment credit applied	(d) Total amount paid and credited (add (b) and (c))
1	04/18/2011	1,139 } 482.	175.	657.
2	06/15/2011	} 657.		657.
3	09/15/2011	657.		657.
4	01/17/2012	657.		657.
Total		2,453.	175.	2,628.

For the Account of: *SIMON BERNSTEIN IRREVOCABLE TRUST U/A 9/7/06*
FBO DANIEL BERNSTEIN
OPPENHEIMER TRUST CO OF DE, SUCCESSOR TRUSTEE

Report Date: **03/19/2015 4:12 PM**
Previous Close Date: **03/18/2015**

Account Number: *21 00 0918 0 03*

Reconstruct Account Holdings As Of 05/26/2014

CUSIP	Security Name	Shares / Par	Investment	Unit Price	Market Value	Price Date
00758Z908	ADVANTAGE BANK DEPOSIT	2,187.9600	2,187.96	0.00	2,187.96	
991004995	BERNSTEIN FAMILY REALTY LLC	0.3334	33.34	0.00	33.34	
994000990	LIC HOLDINGS INC 1.33% SHARE	1.0000	1.00	0.00	1.00	
	Total Securities	2,189.2934	2,222.30		2,222.30	
	Income Cash		61.96		61.96	
	Principal Cash		-61.96		-61.96	
	TOTAL		2,222.30		2,222.30	

Simon Bernstein fbo Daniel Bernstein
EIN: 20-7354918

Tax Year 2008

Original return filed

Total tax = \$0.00
Payments as shown on return = \$42,131.00
Overpayment as shown on return = \$42,131.00
Refund due = \$42,131.00
Refund check was received but not cashed and was voided and returned to the IRS when the amended return was filed (see letter to IRS dated 11/15/10 sent with amended return).

Amended return filed

Total tax = \$8,261.00
Payments as shown on return = \$42,131.00
Overpayment as shown on return - \$33,870.00
Credit to 2009 = \$8,300.00
Refund due = \$25,570.00
Refund check for \$27,384.69 posted 1/20/11 (\$25,569.82 plus interest of \$1,814.87)

Tax Year 2009

Return filed

Total tax = \$2,771.00
Payments as shown on return = \$8,300.00
Overpayment as shown on return = \$5,529.00
Credit to 2010 = \$2,800.00
Refund due = \$2,729.00
Refund check for \$2,739.79 posted 1/3/11 (\$2,729.00 plus interest of \$10.79)

Tax Year 2010

Return filed

Total tax = \$158.00
Payments as shown on return = \$2,800.00
Overpayment as shown on return = \$2,642.00
Credit to 2011 = \$160.00
Refund due = \$2,482.00
Refund check posted 10/24/11

Tax Year 2011

Original return filed (payments on account were reported as \$2,628.00 but should have been \$2,613.00 = difference of \$15.00)

Total tax = \$0.00
Payments as shown on return = \$2,628.00 (should have been \$2,613.00)
Overpayment as shown on return = \$2,628.00 (should have been \$2,613.00)
Credit to 2012 = \$2,628.00 (should have been \$2,613.00)
Refund due = \$0.00

Tax Year 2011 -continued

Amended return filed

Total tax = \$463.00

Payments as shown on return = \$2,628.00 (should have been \$2,613.00-see above re: \$15.00 difference)

Overpayment as shown on return = \$2,165.00 (should have been \$2,150.00-see above re: \$15.00 difference)

Credit to 2012 = \$464.00

Refund due = \$1,701.00 (should have been \$1,686.00-see above re: \$15.00 difference)

Per IRS notice dated 10/15/12, we were notified that the IRS credited the entire refund (\$2,613.00) from the original 2011 return to 2012. They subsequently did not follow the instructions on the amended return. Since the IRS did this, the \$463.00 total tax was not deducted from the payments reported. We received a notice from the IRS dated 4/15/13 of tax due of \$463.00 plus interest of \$14.07 which was paid on 5/15/13.

Tax Year 2012

Return filed

Total tax = \$0.00

Payments as shown on return = \$464.00

Refund due = \$464.00

Payments were actually \$2,613.00 (see Tax Year 2012 for explanation). The total refund of \$2,674.93 was posted 2/12/14 (\$2,613.00 plus interest \$61.93)

Tax Year 2013

Return filed

Total tax = \$487.00

Payments as shown on return = \$487.00

Overpayment as shown on return = \$0.00

EXTENSION GRANTED TO 09/15/2009

Form 1041

Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return for Estates and Trusts

2008

For calendar year 2008 or fiscal year beginning

, 2008 and ending

OMB No. 1545-0092

A Type of entity: ☐ Decedent's estate ☐ Simple trust ☒ Complex trust ☐ Qualified disability trust ☒ ESBT (S portion only) ☐ Grantor type trust ☐ Bankruptcy estate-Ch. 7 ☐ Bankruptcy estate-Ch. 11 ☐ Pooled income fund		Name of estate or trust (If a grantor type trust, see page 14 of the instructions.) DANIEL BERNSTEIN IRREVOCABLE TRUST Name and title of fiduciary OPPENHEIMER TRUST COMPANY, TRUSTEE Number, street, and room or suite no. (If a P.O. box, see page 16 of the instructions.) 18 COLUMBIA TURNPIKE, 3RD FLOOR City or town, state, and ZIP code FLORHAM PARK NJ 07932		C Employer identification number 20 7354918 D Date entity created 09/01/2006 E Nonexempt charitable and split-interest trusts, check applicable boxes (see pg 16 of the instr.): ☐ Described in section 4947(a)(1) ☐ Not a private foundation ☐ Described in section 4947(a)(2)	
B No. of Schedules K-1 attached 0		F Check applicable boxes: ☐ Initial return ☐ Final return ☐ Amended return ☒ Change in fiduciary ☒ Change in fiduciary's name ☒ Change in fiduciary's address			
G Check here if the estate or filing trust made a section 645 election ☐					

Income	1	Interest income		1	
	2 a	Total ordinary dividends	SEE STATEMENT 1	2a	2,026.
	b	Qualified dividends allocable to: (1) Beneficiaries 0. (2) Estate or trust	572.		
	3	Business income or (loss). Attach Schedule C or C-EZ (Form 1040)		3	
	4	Capital gain or (loss). Attach Schedule D (Form 1041)		4	<3,000.>
	5	Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)		5	
	6	Farm income or (loss). Attach Schedule F (Form 1040)		6	
	7	Ordinary gain or (loss). Attach Form 4797		7	
	8	Other income. List type and amount		8	
9	Total income. Combine lines 1, 2a, and 3 through 8		9	<974.>	
Deductions	10	Interest. Check if Form 4952 is attached ☐		10	
	11	Taxes		11	
	12	Fiduciary fees		12	490.
	13	Charitable deduction (from Schedule A, line 7)		13	
	14	Attorney, accountant, and return preparer fees		14	
	15 a	Other deductions not subject to the 2% floor (attach schedule)		15a	
	b	Allowable miscellaneous itemized deductions subject to the 2% floor	SEE STATEMENT 2	15b	362.
	16	Add lines 10 through 15b		16	852.
	17	Adjusted total income or (loss). Subtract line 16 from line 9	<1,826.>	17	
	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)		19	
20	Exemption		20	100.	
21	Add lines 18 through 20		21	100.	
Tax and Payments	22	Taxable income. Subtract line 21 from line 17. If a loss, see page 23 of the instructions		22	<1,926.>
	23	Total tax (from Schedule G, line 7)		23	0.
	24	Payments: a 2008 estimated tax payments and amount applied from 2007 return		24a	42,131.
	b	Estimated tax payments allocated to beneficiaries (from Form 1041-T)		24b	
	c	Subtract line 24b from line 24a		24c	42,131.
	d	Tax paid with Form 7004 (see page 24 of the instructions)		24d	
	e	Federal income tax withheld. If any is from Form(s) 1099, check ☐		24e	
	f	Other payments: f Form 2439 ; g Form 4136 ; Total		24f	
	25	Total payments. Add lines 24c through 24e, and 24f		25	42,131.
	26	Estimated tax penalty (see page 24 of the instructions)		26	
27	Tax due. If line 25 is smaller than the total of lines 23 and 26, enter amount owed		27		
28	Overpayment. If line 25 is larger than the total of lines 23 and 26, enter amount overpaid		28	42,131.	
29	Amount of line 28 to be: a Credited to 2009 estimated tax ; b Refunded		29	42,131.	

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.	
	Signature of fiduciary or officer representing fiduciary	Date
Paid	Preparer's signature	Date
	Firm's name (or yours if self-employed), address, and ZIP code	Check if self-employed ☐ Preparer's SSN or PTIN
Use Only LHA	GOLDSTEIN LEWIN & CO. 1675 N. MILITARY TRAIL, FIFTH FLOOR BOCA RATON, FL 33486	EIN 59 2147155
	Phone no. (561) 994-5050	

810801
12-31-08 For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

OPP0001537



Oppenheimer Trust Company
18 Columbia Turnpike
Florham Park, NJ 07932
Phone 973-245-4635
Fax 973-245-4699

November 16, 2010

Department of the Treasury
Internal Revenue Service Center
Cincinnati, OH 45999-0048

Re: Daniel Bernstein Irrevocable Trust EIN 20-7354918
Amended 2008 Form 1041

Gentlemen:

Enclosed for the above referenced trust are:

Amended 2008 Form 1041

Voided United States Treasury Check No. 2309 98884750 dated 9/29/2009 in the
amount of \$42,130.82 (refund from the return originally filed on 8/19/2009)

Please note that the amount of the voided refund check we are returning has been
reported in the 2008 tax payments on the amended return.

If you have any questions, please contact us.

Sincerely,

A handwritten signature in cursive script, appearing to read "Janet Sigalos".

Janet Sigalos
Vice President & Operations Manager

OPP0001538

United States Treasury ¹⁵⁻⁵¹/₀₀₀ A 623,761,704

09 29 09 25 AUSTIN, TEXAS 2309 98884750

2309 98884750 20091700 105 2DANI CNCNATIF-1041 REF

Pay to the order of DANIEL BERNSTEIN IRREV TRUST
TRACI KRATISH PARTNER
18 COLUMBIA TURNPIKE 3RD FL
FLORHAM PARK NJ 07932

VOID AFTER ONE YEAR

12/08 50 ***42130*82

4918

REGIONAL DISBURSING OFFICER

001

Robert C. M...

⑈2309⑈ ⑆000000518⑆ 988847508⑈ 050909

EXTENSION GRANTED TO 3/15/2009
Form 1041 Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return for Estates and Trusts

2008

For calendar year 2008 or fiscal year beginning

, 2008 and ending

OMB No. 1545-0092

A Type of entity:

- ☐ Decedent's estate
☐ Simple trust
☒ Complex trust
☐ Qualified disability trust
☒ ESBT (S portion only)
☐ Grantor type trust
☐ Bankruptcy estate-Ch. 7
☐ Bankruptcy estate-Ch. 11
☐ Pooled income fund

Name of estate or trust (If a grantor type trust, see page 14 of the instructions.)

DANIEL BERNSTEIN IRREVOCABLE TRUST
Name and title of fiduciary

OPPENHEIMER TRUST COMPANY, TRUSTEE
Number, street, and room or suite no. (If a P.O. box, see page 15 of the instructions.)

18 COLUMBIA TURNPIKE, 3RD FLOOR
City or town, state, and ZIP code

FLORHAM PARK

NJ 07932

C Employer identification number
20 7354918

D Date entity created

09/01/2006

E Nonexempt charitable and split-interest trusts, check applicable boxes (see pg 16 of the instr.):

- ☐ Described in section 4947(a)(1)
☐ Not a private foundation
☐ Described in section 4947(a)(2)

B No. of Schedules K-1 attached

0

F Check applicable boxes:

- ☐ Initial return ☐ Final return ☒ Amended return
☒ Change in fiduciary ☒ Change in fiduciary's name

☐ Change in trust's name

☒ Change in fiduciary's address

G Check here if the estate or filing trust made a section 645 election

Income	1	Interest income		1	
	2 a	Total ordinary dividends	SEE STATEMENT 1	2a	2,026.
	b	Qualified dividends allocable to: (1) Beneficiaries 0. (2) Estate or trust	572.		
	3	Business income or (loss). Attach Schedule C or C-EZ (Form 1040)		3	
	4	Capital gain or (loss). Attach Schedule D (Form 1041)		4	<3,000.>
	5	Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)		5	
	6	Farm income or (loss). Attach Schedule F (Form 1040)		6	
	7	Ordinary gain or (loss). Attach Form 4797		7	
	8	Other income. List type and amount		8	
9	Total income. Combine lines 1, 2a, and 3 through 8		9	<974.>	
Deductions	10	Interest. Check if Form 4952 is attached		10	
	11	Taxes		11	
	12	Fiduciary fees		12	490.
	13	Charitable deduction (from Schedule A, line 7)		13	
	14	Attorney, accountant, and return preparer fees		14	
	15 a	Other deductions not subject to the 2% floor (attach schedule)		15a	
	b	Allowable miscellaneous itemized deductions subject to the 2% floor	SEE STATEMENT 2	15b	362.
	16	Add lines 10 through 15b		16	852.
	17	Adjusted total income or (loss). Subtract line 16 from line 9	17	<1,826.>	
	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)		19	
20	Exemption		20	100.	
21	Add lines 18 through 20		21	100.	
Tax and Payments	22	Taxable income. Subtract line 21 from line 17. If a loss, see page 23 of the instructions		22	<1,926.>
	23	Total tax (from Schedule G, line 7)		23	8,261.
	24	Payments: a 2008 estimated tax payments and amount applied from 2007 return		24a	42,131.
	b	Estimated tax payments allocated to beneficiaries (from Form 1041-T)		24b	
	c	Subtract line 24b from line 24a		24c	42,131.
	d	Tax paid with Form 7004 (see page 24 of the instructions)		24d	
	e	Federal income tax withheld. If any is from Form(s) 1099, check		24e	
	f	Other payments: f Form 2439		24f	
	g	Form 4136		24g	
	24h	Total payments. Add lines 24c through 24e, and 24h		24h	42,131.
25	Estimated tax penalty (see page 24 of the instructions)		25		
26	Tax due. If line 25 is smaller than the total of lines 23 and 26, enter amount owed		26		
27	Overpayment. If line 25 is larger than the total of lines 23 and 26, enter amount overpaid		27		
28	Amount of line 28 to be: a Credited to 2009 estimated tax	8,300.	28	33,870.	
29	b Refunded		29	25,570.	

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of fiduciary or officer representing fiduciary

Date

EIN of fiduciary if a financial institution

May the IRS discuss this return with the preparer shown below (see instr.?)

☒ Yes ☐ No

Paid

Preparer's signature

Date

Check if self-employed

Preparer's SSN or PTIN

P00127193

Preparer's Use Only

Firm's name (or yours if self-employed), address, and ZIP code

CBIZ ACCT'G, TAX & ADVISORY OF FL, LLC
1675 N. MILITARY TRAIL, 5TH FLOOR
BOCA RATON, FL 33486

EIN

34 1900735

Phone no.

(561) 994-5050

810801 12-31-08

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

Form 1041 (2008)

United States Treasury ¹⁵⁻⁵¹/₀₀₀ S 611,677,861
G511434404
Check No. 

01 11 11 58 AUSTIN, TEXAS 2310 47676448
2310 47676448 20091700 IO5 2DANI CNCNATIF-1041 REF
Pay to the order of DANIEL BERNSTEIN IRREV TRUST 12/08
OPPENHEIMER TRUST COMPANY TTEE 48
18 COLUMBIA TPKE 3RD FL
FLORHAM PARK NJ 07932-2266
\$**27384*69

001293
4918 1,814.87 INTEREST 261 DAYS
REGIONAL DISBURSING OFFICER 454
VOID AFTER ONE YEAR
Plf. A. Blah

⑈ 23100 ⑈ ⑆000000518⑆ 476764486⑈ 050111

1/20/11 posted to Mc



201051 FT 05 200812
003007
Department of the Treasury
Internal Revenue Service
Cincinnati OH 45999-0038

2222
07932 IRS USE ONLY

17254-742-17055-0 B0053088 210
207354918 SB V
For assistance, call:
1-800-829-0115

Notice Number: CP210
Date: January 3, 2011

Taxpayer Identification Number:
20-7354918
Tax Form: 1041
Tax Period: December 31, 2008

007638.824632.0028.002 1 SP 0.440 702



DANIEL BERNSTEIN IRREV TRUST
OPPENHEIMER TRUST COMPANY TTEE
18 COLUMBIA TURNPIKE 3RD FL
FLORHAM PARK NJ 07932

Amount of Refund
\$25,569.82

007638

17244-234-37820-9

Statement of Adjustment to Your Account

Overpayment on Account Before Adjustment \$33,830.82

Adjustment Computation

Tax - Increase \$8,261.00

Net Adjustment Charge \$8,261.00

Overpayment \$25,569.82

This is a result of your inquiry of November 16, 2010.

+ 1,814.87 Interest

Status of Your Account - Refund

We'll refund your overpayment (plus interest when applicable), if you owe no other taxes or have no other debts the law requires us to collect.

Status of Your Account (Exam)

This notice isn't the result of an examination of your return. We notify a taxpayer when we select his/her return for examination.

For tax forms, instructions and information visit www.irs.gov. (Access to this site will not provide you with your specific taxpayer account information.)

OPP0001542



Internal Revenue Service

United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Request Date: 09-23-2013
Response Date: 09-23-2013
Tracking Number: 100172569289

Account Transcript

FORM NUMBER: 1041

TAX PERIOD: Dec. 31, 2009

TAXPAYER IDENTIFICATION NUMBER: 20-7354918

DANIEL BERNSTEIN IRREV TRUST
OPPENHEIMER TRUST COMPANY TTEE
18 COLUMBIA TPKE 3RD FL
FLORHAM PARK, NJ 07932-2266-995

016745

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

ACCOUNT BALANCE: \$0.00
ACCRUED INTEREST: \$0.00
ACCRUED PENALTY: \$0.00

AS OF: Jul. 15, 2013
AS OF: May 11, 2010

ACCOUNT BALANCE
PLUS ACCRUALS
(THIS IS NOT A
PAYOFF AMOUNT): \$0.00

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

TOTAL INCOME: -\$1,797.00
TOTAL DEDUCTIONS: \$181.00
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 (WHICHEVER IS LATER) Nov. 12, 2010
PROCESSED DATE Dec. 27, 2010

CODE	EXPLANATION OF TRANSACTION	TRANSACTIONS CYCLE	DATE	AMOUNT
150	Tax return filed 17244-331-16807-0	201050	12-27-2010	\$2,771.00
460	Extension of time to file ext. Date 09-15-2010		06-07-2010	\$0.00
710	Credit you chose to transfer from prior tax period		04-15-2009	-\$8,300.00
836	Refund you chose to apply to next year's taxes		04-15-2010	\$2,800.00
776	Interest credited to your account		12-27-2010	-\$10.79
846	Refund issued		12-27-2010	\$2,739.79

This Product Contains Sensitive Taxpayer Data

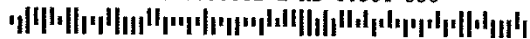
OPP0001543



Internal Revenue Service
United States Department of the Treasury
PHILADELPHIA, PA 19255-1498

Tracking ID: 100172569289
Date of Issue: 09-23-2013

016745.229578.0073.002 1 AB 0.384 536



DANIEL BERNSTEIN IRREV TRUST
18 COLUMBIA TPKE 3RD FL
FLORHAM PARK, NJ 07932



016745

Tax Period: December, 2009

Information about the Request We Received

In this letter, we'll report the status of the request we received.

We've enclosed the transcript or transcripts that you requested on September 23, 2013.

A transcript of account shows a summary of your tax return and subsequent actions taken. These actions could include payments, amended returns, and corrections we made to the original return due to math mistakes.

Information for current tax years is available immediately on our computer systems. Delivery time to you depends on how you submit your request and the delivery method you select to receive the information.

If you have any questions about information contained in the transcripts or other enclosed information, please call us at the IRS telephone number listed in your local directory or at 1-800-829-0115.

Sincerely Yours,

Patricia LaPosta

Patricia LaPosta, Director
Electronic Products & Svcs Support

Enclosures:
Account Transcript

OPP0001544

EXTENSION GRANTED TO 09/15/2010

Form 1041

Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return for Estates and Trusts

2009

For calendar year 2009 or fiscal year beginning

, 2009 and ending

OMB No. 1545-0002

A Type of entity: ☐ Decedent's estate ☐ Simple trust ☒ Complex trust ☐ Qualified disability trust ☒ ESBT (S portion only) ☐ Grantor type trust ☐ Bankruptcy estate-Ch. 7 ☐ Bankruptcy estate-Ch. 11 ☐ Pooled income fund		Name of estate or trust (If a grantor type trust, see page 14 of the instructions.) DANIEL BERNSTEIN IRREVOCABLE TRUST Name and title of fiduciary OPPENHEIMER TRUST COMPANY, TRUSTEE Number, street, and room or suite no. (If a P.O. box, see page 16 of the instructions.) 18 COLUMBIA TURNPIKE, 3RD FLOOR City or town, state, and ZIP code FLORHAM PARK NJ 07932		C Employer identification number 20 7354918 D Date entity created 09/01/2006 E Nonexempt charitable and split-interest trusts, check applicable boxes (see pg 16 of the instr.): ☐ Described in section 4947(a)(1) ☐ Not a private foundation ☐ Described in section 4947(a)(2)	
B No. of Schedules K-1 attached 0		☐ Initial return ☐ Final return ☐ Amended return ☒ Change in fiduciary ☒ Change in fiduciary's name ☒ Change in fiduciary's address			

G Check here if the estate or filing trust made a section 645 election ☐

Income	1	Interest income	1	
	2a	Total ordinary dividends	2a	1,203.
	b	Qualified dividends allocable to: (1) Beneficiaries 0. (2) Estate or trust 550.		
	3	Business income or (loss). Attach Schedule C or C-EZ (Form 1040)	3	
	4	Capital gain or (loss). Attach Schedule D (Form 1041)	4	<3,000.>
	5	Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)	5	
	6	Farm income or (loss). Attach Schedule F (Form 1040)	6	
	7	Ordinary gain or (loss). Attach Form 4797	7	
	8	Other income. List type and amount	8	
9	Total income. Combine lines 1, 2a, and 3 through 8	9	<1,797.>	
Deductions	10	Interest. Check if Form 4952 is attached ☐	10	
	11	Taxes	11	
	12	Fiduciary fees	12	
	13	Charitable deduction (from Schedule A, line 7)	13	
	14	Attorney, accountant, and return preparer fees	14	
	15a	Other deductions not subject to the 2% floor (attach schedule)	15a	
	15b	Allowable miscellaneous itemized deductions subject to the 2% floor	15b	81.
	16	Add lines 10 through 15b	16	81.
	17	Adjusted total income or (loss). Subtract line 16 from line 9	17	<1,878.>
	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)	19	
20	Exemption	20	100.	
21	Add lines 18 through 20	21	100.	
Tax and Payments	22	Taxable income. Subtract line 21 from line 17. If a loss, see page 23 of the instructions	22	<1,978.>
	23	Total tax (from Schedule G, line 7)	23	2,771.
	24	Payments: a 2009 estimated tax payments and amount applied from 2008 return	24a	8,300.
	b	Estimated tax payments allocated to beneficiaries (from Form 1041-T)	24b	
	c	Subtract line 24b from line 24a	24c	8,300.
	d	Tax paid with Form 7004 (see page 24 of the instructions)	24d	
	e	Federal income tax withheld. If any is from Form(s) 1099, check ☐	24e	
	f	Other payments: f Form 2439 ; g Form 4136 ; Total	24h	
	25	Total payments. Add lines 24c through 24e, and 24h	25	8,300.
	26	Estimated tax penalty (see page 24 of the instructions)	26	
27	Tax due. If line 25 is smaller than the total of lines 23 and 26, enter amount owed	27		
28	Overpayment. If line 25 is larger than the total of lines 23 and 26, enter amount overpaid	28	5,529.	
29	Amount of line 28 to be: a Credited to 2010 estimated tax 2,800. ; b Refunded	29	2,729.	

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		May the IRS discuss this return with the preparer shown below (see instr.)? ☒ Yes ☐ No
	Signature of fiduciary or officer representing fiduciary	Date	
Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed ☐
	Firm's name (or yours if self-employed), address, and ZIP code	Preparer's SSN or PTIN	EIN

Firm's name (or yours if self-employed), address, and ZIP code: **CBIZ GOLDSTEIN LEWIN**
1675 N. MILITARY TRAIL, FIFTH FLOOR
BOCA RATON, FL 33486
 Phone no. (561) 994-5050

910801 11-30-09 For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form 1041 (2009)

OPP0001545

	United States Treasury	15-51 000	\$ 611,420,262 <i>651143404</i>	
	12 28 10 52 AUSTIN, TEXAS	2310 47488876	20091700 I05 2DANI CNCNATIF-1041 REF	Check No.
	Pay to the order of	DANIEL BERNSTEIN IRREV TRUST OPPENHEIMER TRUST COMPANY TTEE 18 COLUMBIA TURNPIKE 3RD FL FLORHAM PARK NJ 07932	12/09 76	\$****2739*79
	4918	10.79 INTEREST 36 DAYS	REGIONAL CASHIER/NO OFFICER 	VOID AFTER ONE YEAR

001942

231000 0000000518 474888766 051210

1/3/11 - posted to A/C

OPP0001546



Internal Revenue Service
United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Request Date: 09-23-2013
Response Date: 09-23-2013
Tracking Number: 100172569289

Account Transcript

FORM NUMBER: 1041

TAX PERIOD: Dec. 31, 2010

TAXPAYER IDENTIFICATION NUMBER: 20-7354918

DANIEL BERNSTEIN IRREV TRUST
OPPENHEIMER TRUST COMPANY TTEE
18 COLUMBIA TPKE 3RD FL
FLORHAM PARK, NJ 07932-2266-995

016762

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

ACCOUNT BALANCE: \$0.00
ACCRUED INTEREST: \$0.00
ACCRUED PENALTY: \$0.00

AS OF: Jul. 15, 2013
AS OF: Apr. 15, 2011

ACCOUNT BALANCE
PLUS ACCRUALS
(THIS IS NOT A
PAYOFF AMOUNT): \$0.00

*** INFORMATION FROM THE RETURN OR AS ADJUSTED ***

TOTAL INCOME: -\$1,658.00
TOTAL DEDUCTIONS: \$2,643.00
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 (WHICHEVER IS LATER) Sep. 15, 2011
PROCESSED DATE Oct. 17, 2011

CODE	EXPLANATION OF TRANSACTION	TRANSACTIONS CYCLE	DATE	AMOUNT
150	Tax return filed 17244-260-02904-1	201140	10-17-2011	\$158.00
716	Credit you chose to transfer from prior tax period		04-15-2010	-\$2,800.00
460	Extension of time to file ext. Date 09-15-2011		06-06-2011	\$0.00
836	Refund you chose to apply to next year's taxes		04-15-2011	\$160.00
846	Refund issued		10-17-2011	\$2,482.00

This Product Contains Sensitive Taxpayer Data

OPP0001547



Internal Revenue Service

United States Department of the Treasury
PHILADELPHIA, PA 19255-1498

016762.229578.0073.002 1 AB 0.384 536



Tracking ID: 100172569289
Date of Issue: 09-23-2013

DANIEL BERNSTEIN IRREV TRUST
18 COLUMBIA TPKE 3RD FL
FLORHAM PARK, NJ 07932



016762

Tax Period: December, 2010

Information about the Request We Received

In this letter, we'll report the status of the request we received.

We've enclosed the transcript or transcripts that you requested on September 23, 2013.

A transcript of account shows a summary of your tax return and subsequent actions taken. These actions could include payments, amended returns, and corrections we made to the original return due to math mistakes.

Information for current tax years is available immediately on our computer systems. Delivery time to you depends on how you submit your request and the delivery method you select to receive the information.

If you have any questions about information contained in the transcripts or other enclosed information, please call us at the IRS telephone number listed in your local directory or at 1-800-829-0115.

Sincerely Yours,

Patricia LaPosta

Patricia LaPosta, Director
Electronic Products & Svcs Support

Enclosures:
Account Transcript

OPP0001548

A Type of entity (see instr.):		For calendar year 2010 or fiscal year beginning		, 2010, and ending		, 20	
☐ Decedent's estate ☐ Simple trust ☒ Complex trust ☐ Qualified disability trust ☒ ESST (S portion only) ☐ Grantor type trust ☐ Bankruptcy estate - Ch. 7 ☐ Bankruptcy estate - Ch. 11 ☐ Pooled income fund		Name of estate or trust (If a grantor type trust, see page 15 of the instructions.)		C Employer identification number		20-7354918	
		DANIEL BERNSTEIN IRREV TRUST		D Date entity created		09/01/2010	
		Name and title of fiduciary		E Nonexempt charitable and split-interest trusts, check applicable boxes (see page 16 of the instr.):			
		OPPENHEIMER TRUST COMPANY		☐ Described in section 4947(a)(1) ☐ Not a private foundation ☐ Described in section 4947(a)(2)			
		Number, street, and room or suite no. (If a P.O. box, see page 15 of the instructions.)					
		18 COLUMBIA TURNPIKE					
		City or town, state, and ZIP code					
		FLORHAM PARK, NJ 07932-2289					

B Number of Schedules K-1 attached (see instructions) NONE	F Check applicable boxes:	Initial return ☐	Final return ☐	Amended return ☐	Change in trust's name ☐	Change in fiduciary's address ☐
	Change in fiduciary ☐	Change in fiduciary's name ☐				

G Check here if the estate or filing trust made a section 645 election ☐

Income	1 Interest income	SEE STATEMENT 1	1	11.
	2a Total ordinary dividends	SEE STATEMENT 1	2a	1,331.
	b Qualified dividends allocable to: (1) Beneficiaries	NONE (2) Estate or trust		612.
	3 Business income or (loss). Attach Schedule C or C-EZ (Form 1040)		3	
	4 Capital gain or (loss). Attach Schedule D (Form 1041)		4	-3,000.
	5 Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)		5	
	6 Farm income or (loss). Attach Schedule F (Form 1040)		6	
	7 Ordinary gain or (loss). Attach Form 4797		7	
	8 Other income. List type and amount		8	
9 Total income. Combine lines 1, 2a, and 3 through 8		9	-1,658.	
Deductions	10 Interest. Check if Form 4952 is attached ☐		10	
	11 Taxes		11	
	12 Fiduciary fees		12	19.
	13 Charitable deduction (from Schedule A, line 7)		13	
	14 Attorney, accountant, and return preparer fees		14	2,524.
	15a Other deductions not subject to the 2% floor (attach schedule)		15a	
	b Allowable miscellaneous itemized deductions subject to the 2% floor		15b	
	16 Add lines 10 through 15b		16	2,543.
	17 Adjusted total income or (loss). Subtract line 16 from line 9	17	-4,201.	
	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)		19	
20 Exemption		20	100.	
21 Add lines 18 through 20		21	100.	
Tax and Payments	22 Taxable income. Subtract line 21 from line 17. If a loss, see page 23 of the instructions		22	-4,301.
	23 Total tax (from Schedule G, line 7)		23	158.
	24 Payments: a 2010 estimated tax payments and amount applied from 2009 return		24a	2,800.
	b Estimated tax payments allocated to beneficiaries (from Form 1041-T)		24b	
	c Subtract line 24b from line 24a		24c	2,800.
	d Tax paid with Form 7004 (see page 24 of the instructions)		24d	
	e Federal income tax withheld. If any is from Form(s) 1099, check ☐		24e	
	Other payments: f Form 2439 ; g Form 4136 ; Total		24h	
	25 Total payments. Add lines 24c through 24e, and 24h		25	2,800.
	26 Estimated tax penalty (see page 24 of the instructions)		26	
27 Tax due. If line 25 is smaller than the total of lines 23 and 26, enter amount owed		27	NONE	
28 Overpayment. If line 25 is larger than the total of lines 23 and 26, enter amount overpaid		28	2,642.	
29 Amount of line 28 to be: a Credited to 2011 estimated tax 160. ; b Refunded		29	2,482.	

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Paid Preparer Use Only	Signature of fiduciary or officer representing fiduciary		Date	22-3831284	May the IRS discuss this return with the preparer shown below (see instr.)? ☒ Yes ☐ No PTIN P00000482
	Print/Type preparer's name		Preparer's signature	Date	
	LOUIS J. DEROSE		<i>Louis J. Dero</i>	08/31/2011	
	Firm's name		Firm's EIN		
THOMSON REUTERS (TAX & ACCOUNTING)		75-1297386			
Firm's address		Phone no.			
343 THORNALL STREET, 7TH FL STE 710					
EDISON, NJ 08837					

**Application for Automatic Extension of Time To File Certain
Business Income Tax, Information, and Other Returns**

► File a separate application for each return.
► See separate instructions.

OMB No. 1545-0233

Print
or
Type

Name	Identifying number
DANIEL BERNSTEIN IRREV TRUST	20-7354918
Number, street, and room or suite no. (If P.O. box, see instructions.)	
18 COLUMBIA TURNPIKE	
City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code)).	
FLORHAM PARK, NJ 07932-2289	

Note. File request for extension by the due date of the return for which the extension is granted. See instructions before completing this form.

Part I Automatic 5-Month Extension

1a Enter the form code for the return that this application is for (see below) 0 5

Application Is For:	Form Code	Application Is For:	Form Code
Form 1065	09	Form 1041 (estate other than a bankruptcy estate)	04
Form 8804	31	Form 1041 (trust)	05

Part II Automatic 6-Month Extension

b Enter the form code for the return that this application is for (see below)

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-ND (section 4951 taxes)	20
Form 706-GS(T)	02	Form 1120-PC	21
Form 1041 (bankruptcy estate only)	03	Form 1120-POL	22
Form 1041-N	06	Form 1120-REIT	23
Form 1041-QFT	07	Form 1120-RIC	24
Form 1042	08	Form 1120S	25
Form 1065-B	10	Form 1120-SF	26
Form 1066	11	Form 3520-A	27
Form 1120	12	Form 8612	28
Form 1120-C	34	Form 8613	29
Form 1120-F	15	Form 8725	30
Form 1120-FSC	16	Form 8831	32
Form 1120-H	17	Form 8876	33
Form 1120-L	18	Form 8924	35
Form 1120-ND	19	Form 8928	36

2 If the organization is a foreign corporation that does not have an office or place of business in the United States, check here ☐

3 If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here ☐

If checked, attach a schedule, listing the name, address, and Employer Identification Number (EIN) for each member covered by this application.

Part III All Filers Must Complete This Part

4 If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here ☐

5 a The application is for calendar year 20 11, or tax year beginning _____, 20_____, and ending _____, 20_____

b Short tax year. If this tax year is less than 12 months, check the reason:

☐ Initial return ☐ Final return ☐ Change in accounting period ☐ Consolidated return to be filed

6 Tentative total tax **6** NONE

7 Total payments and credits (see instructions) **7** 2,628.

8 Balance due. Subtract line 7 from line 6 (see instructions) **8**

For Privacy Act and Paperwork Reduction Act Notice, see separate Instructions.

Form **7004** (Rev. 11-2011)



Internal Revenue Service

United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Request Date: 09-23-2013
Response Date: 09-23-2013
Tracking Number: 100172569289

Account Transcript

FORM NUMBER: 1041

TAX PERIOD: Dec. 31, 2011

TAXPAYER IDENTIFICATION NUMBER: 20-7354918

DANIEL BERNSTEIN IRREV TRUST
OPPENHEIMER TRUST COMPANY TTEE
18 COLUMBIA TPKE 3RD FL
FLORHAM PARK, NJ 07932-2266-995

016737

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

ACCOUNT BALANCE: \$0.00
ACCRUED INTEREST: \$1.37
ACCRUED PENALTY: \$2.31

AS OF: Oct. 07, 2013
AS OF: Apr. 15, 2012

ACCOUNT BALANCE
PLUS ACCRUALS
(THIS IS NOT A
PAYOFF AMOUNT): \$3.68

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

TOTAL INCOME: \$45.00
TOTAL DEDUCTIONS: \$763.00
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 (WHICHEVER IS LATER) Sep. 17, 2012
PROCESSED DATE Oct. 15, 2012

CODE	EXPLANATION OF TRANSACTION	TRANSACTIONS CYCLE	DATE	AMOUNT
150	Tax return filed 17244-259-26701-2	201240	10-15-2012	\$0.00
660	Estimated tax payment		07-15-2011	-\$1,139.00
660	Estimated tax payment		09-10-2011	-\$657.00
716	Credit you chose to transfer from prior tax period		04-15-2011	-\$160.00
660	Estimated tax payment		01-03-2012	-\$657.00
460	Extension of time to file ext. Date 09-15-2012		06-04-2012	\$0.00
836	Refund you chose to apply to next year's taxes		04-15-2012	\$2,613.00
976	Duplicate return filed 17244-033-19917-3		02-01-2013	\$0.00
290	Additional tax assessed 17254-481-17048-3	201313	04-15-2013	\$463.00

OPP0001551

Tracking Number: 100172569289

196	Interest charged for late payment	201313	04-15-2013	\$14.07
670	Payment		05-20-2013	-\$477.07

This Product Contains Sensitive Taxpayer Data

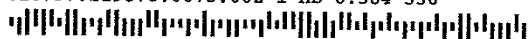
OPP0001552



Internal Revenue Service

United States Department of the Treasury
PHILADELPHIA, PA 19255-1498

016737.229578.0073.002 1 AB 0.384 536



Tracking ID: 100172569289
Date of Issue: 09-23-2013

DANIEL BERNSTEIN IRREV TRUST
18 COLUMBIA TPKE 3RD FL
FLORHAM PARK, NJ 07932



016737

Tax Period: December, 2011

Information about the Request We Received

In this letter, we'll report the status of the request we received.

We've enclosed the transcript or transcripts that you requested on September 23, 2013.

A transcript of account shows a summary of your tax return and subsequent actions taken. These actions could include payments, amended returns, and corrections we made to the original return due to math mistakes.

Information for current tax years is available immediately on our computer systems. Delivery time to you depends on how you submit your request and the delivery method you select to receive the information.

If you have any questions about information contained in the transcripts or other enclosed information, please call us at the IRS telephone number listed in your local directory or at 1-800-829-0115.

Sincerely Yours,

Patricia LaPosta, Director
Electronic Products & Svcs Support

Enclosures:
Account Transcript

OPP0001553

A Check all that apply:

☐ Decedent's estate

☐ Simple trust

☒ Complex trust

☐ Qualified disability trust

☒ ESBT (S portion only)

☐ Grantor type trust

☐ Bankruptcy estate - Ch. 7

☐ Bankruptcy estate - Ch. 11

☐ Pooled income fund

For calendar year 2011 or fiscal year beginning _____, 2011, and ending _____, 20

Name of estate or trust (If a grantor type trust, see the instructions.)
DANIEL BERNSTEIN IRREV TRUST

Name and title of fiduciary
OPPENHEIMER TRUST COMPANY

Number, street, and room or suite no. (If a P.O. box, see the instructions.)
18 COLUMBIA TURNPIKE

City or town, state, and ZIP code
FLORHAM PARK, NJ 07932-2289

C Employer identification number
20-7354918

D Date entity created
09/01/2010

E Nonexempt charitable and split-interest trusts, check applicable box(es), see instructions.

☐ Described in sec. 4947(a)(1). Check here if not a private foundation . . . ☐

☐ Described in sec. 4947(a)(2)

B Number of Schedules K-1 attached (see instructions) **NONE**

F Check applicable boxes:

☐ Initial return ☐ Final return ☐ Amended return

☐ Change in fiduciary ☐ Change in fiduciary's name ☐ Change in fiduciary's address

G Check here if the estate or filing trust made a section 645 election . . . ☐

Income	1	Interest income	SEE STATEMENT 1.	1	1,815.
	2a	Total ordinary dividends	SEE STATEMENT 1.	2a	1,230.
	b	Qualified dividends allocable to: (1) Beneficiaries	NONE (2) Estate or trust	567.	
	3	Business income or (loss). Attach Schedule C or C-EZ (Form 1040)		3	
	4	Capital gain or (loss). Attach Schedule D (Form 1041)		4	-3,000.
	5	Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)		5	
	6	Farm income or (loss). Attach Schedule F (Form 1040)		6	
	7	Ordinary gain or (loss). Attach Form 4797		7	
	8	Other income. List type and amount		8	
9	Total income. Combine lines 1, 2a, and 3 through 8		9	45.	
Deductions	10	Interest. Check if Form 4952 is attached ☐		10	
	11	Taxes		11	
	12	Fiduciary fees		12	663.
	13	Charitable deduction (from Schedule A, line 7)		13	
	14	Attorney, accountant, and return preparer fees		14	275.
	15a	Other deductions not subject to the 2% floor (attach schedule)		15a	
	b	Allowable miscellaneous itemized deductions subject to the 2% floor		15b	
	16	Add lines 10 through 15b		16	938.
	17	Adjusted total income or (loss). Subtract line 16 from line 9	17	-893.	
	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)		19	
Tax and Payments	20	Exemption		20	100.
	21	Add lines 18 through 20		21	100.
	22	Taxable income. Subtract line 21 from line 17. If a loss, see instructions		22	-993.
	23	Total tax (from Schedule G, line 7)		23	NONE
	24	Payments: a 2011 estimated tax payments and amount applied from 2010 return	5/15/2013	24a	2,628.
	b	Estimated tax payments allocated to beneficiaries (from Form 1041-T)		24b	
	c	Subtract line 24b from line 24a	5/15/2013	24c	2,628.
	d	Tax paid with Form 7004 (see instructions)		24d	
	e	Federal income tax withheld. If any is from Form(s) 1099, check ☐		24e	
	Other payments: f Form 2439 ; g Form 4136 ; Total		24h		
25	Total payments. Add lines 24c through 24e, and 24h	5/15/2013	25	2,628.	
26	Estimated tax penalty (see instructions)		26		
27	Tax due. If line 25 is smaller than the total of lines 23 and 26, enter amount owed		27	NONE	
28	Overpayment. If line 25 is larger than the total of lines 23 and 26, enter amount overpaid	5/15/2013	28	2,628.	
29	Amount of line 28 to be: a Credited to 2012 estimated tax 2,628. ; b Refunded		29		

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of fiduciary or officer representing fiduciary: James Craig Date: 22-3831284

Print/Type preparer's name: LOUIS J. DEROSE Preparer's signature: [Signature] Date: 09/10/2012

Firm's name: THOMSON REUTERS (TAX & ACCOUNTING) Check if self-employed ☐ PTIN: P00000482

Firm's address: 343 THORNALL STREET, 7TH FL STE 710 Firm's EIN: 75-1297386

EDISON, NJ 08837 Phone no.:

Form 1041

Department of the Treasury - Internal Revenue Service
U.S. Income Tax Return for Estates and Trusts

2011

OMB No. 1545-0092

A Check all that apply:

☐ Decedent's estate

☐ Simple trust

☒ Complex trust

☒ Qualified disability trust

☒ ESBT (S portion only)

☐ Grantor type trust

☐ Bankruptcy estate - Ch. 7

☐ Bankruptcy estate - Ch. 11

☐ Pooled income fund

For calendar year 2011 or fiscal year beginning , 2011, and ending , 20

Name of estate or trust (If a grantor type trust, see the instructions.)

DANIEL BERNSTEIN IRREV TRUST

Name and title of fiduciary

OPPENHEIMER TRUST COMPANY

Number, street, and room or suite no. (If a P.O. box, see the instructions.)

18 COLUMBIA TURNPIKE

City or town, state, and ZIP code

FLORHAM PARK, NJ 07932-2289

C Employer identification number

20-7354918

D Date entity created

09/01/2010

E Nonexempt charitable and split-interest trusts, check applicable box(es), see instructions.

☐ Described in sec. 4947(a)(1). Check here if not a private foundation . . . ☐

☐ Described in sec. 4947(a)(2)

☐ Change in trust's name

☐ Change in fiduciary's address

B Number of Schedules K-1 attached (see instructions) **NONE**

F Check applicable boxes:

☐ Initial return ☐ Final return ☒ Amended return

☐ Change in fiduciary ☐ Change in fiduciary's name

G Check here if the estate or filing trust made a section 645 election ☐

Income

1 Interest income SEE STATEMENT 1

2a Total ordinary dividends SEE STATEMENT 1

b Qualified dividends allocable to: (1) Beneficiaries NONE (2) Estate or trust 567.

3 Business income or (loss). Attach Schedule C or C-EZ (Form 1040)

4 Capital gain or (loss). Attach Schedule D (Form 1041)

5 Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)

6 Farm income or (loss). Attach Schedule F (Form 1040)

7 Ordinary gain or (loss). Attach Form 4797

8 Other income. List type and amount

9 Total income. Combine lines 1, 2a, and 3 through 8 45.

Deductions

10 Interest. Check if Form 4952 is attached ☐

11 Taxes

12 Fiduciary fees 663.

13 Charitable deduction (from Schedule A, line 7)

14 Attorney, accountant, and return preparer fees 275.

15a Other deductions not subject to the 2% floor (attach schedule)

b Allowable miscellaneous itemized deductions subject to the 2% floor

16 Add lines 10 through 15b 938.

17 Adjusted total income or (loss). Subtract line 16 from line 9 -893.

18 Income distribution deduction (from Schedule B, line 15). Attach Schedules K-1 (Form 1041)

19 Estate tax deduction including certain generation-skipping taxes (attach computation)

20 Exemption 100.

21 Add lines 18 through 20 100.

Tax and Payments

22 Taxable income. Subtract line 21 from line 17. If a loss, see instructions -993.

23 Total tax (from Schedule G, line 7) 463.

24 Payments: a 2011 estimated tax payments and amount applied from 2010 return 5/6 2,628.

b Estimated tax payments allocated to beneficiaries (from Form 1041-T)

c Subtract line 24b from line 24a 2,628.

d Tax paid with Form 7004 (see instructions)

e Federal income tax withheld. If any is from Form(s) 1099, check ☐

Other payments: f Form 2439 ; g Form 4136 ; Total

25 Total payments. Add lines 24c through 24e, and 24h 2,628.

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 NONE

28 Overpayment. If line 25 is larger than the total of lines 23 and 26, enter amount overpaid 5/6 2,150.

29 Amount of line 28 to be: a Credited to 2012 estimated tax 464. ; b Refunded 1,701.

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of fiduciary or officer representing fiduciary Date 22-3831284

Print/Type preparer's name Preparer's signature Date 12/27/2012

LOUIS J. DEROSE

Firm's name THOMSON REUTERS (TAX & ACCOUNTING)

Firm's address 343 THORNALL STREET, 7TH FL STE 710

EDISON, NJ 08837

Check if self-employed ☐ PTIN P00000482

Firm's EIN 75-1297386

Phone no.

For Paperwork Reduction Act Notice, see the separate instructions.

1F1010 2.000

Form 1041 (2011)

S

OPP0001555



For assistance, call:
1-800-829-0115

Notice Number: CP145
Date: October 15, 2012

Taxpayer Identification Number:
20-7354918
Tax Form: 1041
Tax Period: December 31, 2011

058496.252436.0243.006 1 AB 0.374 702



DANIEL BERNSTEIN IRREV TRUST
OPPENHEIMER TRUST COMPANY TTEE
18 COLUMBIA TPKE 3RD FL
FLORHAM PARK NJ 07932-2266

058496

Application of Overpayment

On the return identified above, you asked to have \$2,628.00 applied to your next tax period.

We were able to apply only \$2,613.00 of the amount because of one of the following reasons:

- (1) There was an error on your return, or
- (2) You had an outstanding balance on another account, or
- (3) A penalty amount was charged to your account, or
- (4) The payments claimed on your return were more than the total amount credited to your account, or
- (5) A condition on your account will not allow the application of your credit at this time.

If (1), (2), or (3) above apply, you should receive a separate notice explaining the decrease in your overpayment.

If (4) applies, and you do not believe all your payments were properly credited to your account, or if (5) applies, and you do not receive notification from us within 45 days regarding the credit, please call us at the toll-free number near the top of this notice.

No further action is required by you. However, you should keep this notice with your records for preparing your next tax return. If you have any questions, you may call us at the number listed above.

Thank you for your cooperation.

For tax forms, instructions and information visit www.irs.gov. (Access to this site will not provide you with your specific taxpayer account information.)



For assistance, call:
1-800-829-0115

Notice Number: CP220
Date: April 15, 2013

Taxpayer Identification Number:
20-7354918
Tax Form: 1041
Tax Period: December 31, 2011

030328.313030.0130.003 1 AB 0.384 700



DANIEL BERNSTEIN IRREV TRUST
OPPENHEIMER TRUST COMPANY TTEE
18 COLUMBIA TPKE 3RD FL
FLORHAM PARK NJ 07932-2266



030328

Amount You Owe
as of: May 6, 2013

\$477.07

17244-259-26701-2

Statement of Adjustment to Your Account

Balance Due on Account Before Adjustment \$.00

Adjustment Computation

Tax - Increase	\$463.00	
Interest Charged	\$14.07	
Net Adjustment Charge		\$477.07
Total Amount You Owe		\$477.07

What You Need to Do

Pay the amount you owe now by using one of the following methods. To avoid additional penalty and/or interest, we must receive your payment by May 6, 2013. The Electronic Federal Tax Payment System (EFTPS) is the preferred method to ensure your tax payments are on time and secure.

- **EFTPS**

- If you are currently enrolled, go to www.eftps.gov or call 1-800-555-4477.
- To learn more about EFTPS and other electronic payment options, including credit card payments, visit www.irs.gov keyword: e-pay.

- **Check or Money Order**

- Make your check or money order payable to the **United States Treasury**;
- Write your taxpayer identification number, tax form number, tax period, and your phone number on your payment; and
- Mail your payment with the payment voucher located at the bottom of this notice in the enclosed envelope.

If you choose to pay by check or money order, please allow enough mailing time so that we receive your payment by May 6, 2013.



Internal Revenue Service
United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Request Date: 09-23-2013
Response Date: 09-23-2013
Tracking Number: 100172569289

Account Transcript

FORM NUMBER: 1041

TAX PERIOD: Dec. 31, 2012

TAXPAYER IDENTIFICATION NUMBER: 20-7354918

DANIEL BERNSTEIN IRREV TRUST
OPPENHEIMER TRUST COMPANY TTEE
18 COLUMBIA TPKE 3RD FL
FLORHAM PARK, NJ 07932-2266-995

016765

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

ACCOUNT BALANCE:	-\$2,613.00	
ACCRUED INTEREST:	\$0.00	AS OF: Jul. 15, 2013
ACCRUED PENALTY:	\$0.00	AS OF:

ACCOUNT BALANCE
PLUS ACCRUALS
(THIS IS NOT A
PAYOFF AMOUNT):

-\$2,613.00

*** INFORMATION FROM THE RETURN OR AS ADJUSTED ***

TOTAL INCOME:	0.00
TOTAL DEDUCTIONS:	0.00
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 NOT PRESENT FOR THIS ACCOUNT

CODE	EXPLANATION OF TRANSACTION	TRANSACTIONS CYCLE	DATE	AMOUNT
	No tax return filed			
716	Credit you chose to transfer from prior tax period		04-15-2012	-\$2,613.00
460	Extension of time to file ext. Date 09-15-2013		07-15-2013	\$0.00

This Product Contains Sensitive Taxpayer Data

OPP0001558

Form 1041

Department of the Treasury - Internal Revenue Service

U.S. Income Tax Return for Estates and Trusts

Information about Form 1041 and its separate instructions is at www.irs.gov/form1041.

2012

OMB No. 1545-0092

A Check all that apply:		For calendar year 2012 or fiscal year beginning		, 2012, and ending		, 20	
☐	Decedent's estate	Name of estate or trust (If a grantor type trust, see the instructions.)					
☐	Simple trust	DANIEL BERNSTEIN IRREV TRUST					
☒	Complex trust	Name and title of fiduciary					
☒	Qualified disability trust	OPPENHEIMER TRUST COMPANY					
☐	ESBT (S portion only)	Number, street, and room or suite no. (If a P.O. box, see the instructions.)					
☐	Grantor type trust	18 COLUMBIA TURNPIKE					
☐	Bankruptcy estate- Ch. 7	City or town, state, and ZIP code					
☐	Bankruptcy estate- Ch. 11	FLORHAM PARK, NJ 07932-2289					
☐	Pooled income fund						
B Number of Schedules K-1 attached (see instructions) 1		F Check applicable boxes:		Initial return ☐ Final return ☐		Amended return ☐	
		Change in fiduciary ☐		Change in fiduciary's name ☐		Change in fiduciary's address ☐	
G Check here if the estate or filing trust made a section 645 election ☐							

Income	1	Interest income	1	
	2a	Total ordinary dividends SEE STATEMENT 1	2a	1,154.
	b	Qualified dividends allocable to: (1) Beneficiaries 601 (2) Estate or trust NONE		
	3	Business income or (loss). Attach Schedule C or C-EZ (Form 1040)	3	
	4	Capital gain or (loss). Attach Schedule D (Form 1041)	4	-3,000.
	5	Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)	5	
	6	Farm income or (loss). Attach Schedule F (Form 1040)	6	
	7	Ordinary gain or (loss). Attach Form 4797	7	
	8	Other income. List type and amount	8	
9	Total income. Combine lines 1, 2a, and 3 through 8	9	-1,846.	
Deductions	10	Interest. Check if Form 4952 is attached ☐	10	
	11	Taxes	11	
	12	Fiduciary fees	12	759.
	13	Charitable deduction (from Schedule A, line 7)	13	
	14	Attorney, accountant, and return preparer fees	14	275.
	15a	Other deductions not subject to the 2% floor (attach schedule)	15a	
	b	Allowable miscellaneous itemized deductions subject to the 2% floor	15b	
	16	Add lines 10 through 15b	16	1,034.
	17	Adjusted total income or (loss). Subtract line 16 from line 9	17	-2,880.
	18	Income distribution deduction (from Schedule B, line 15). Attach Schedules K-1 (Form 1041)	18	120.
	19	Estate tax deduction including certain generation-skipping taxes (attach computation)	19	
20	Exemption	20	100.	
21	Add lines 18 through 20	21	220.	
Tax and Payments	22	Taxable income. Subtract line 21 from line 17. If a loss, see instructions	22	-3,100.
	23	Total tax (from Schedule G, line 7)	23	NONE
	24	Payments: a 2012 estimated tax payments and amount applied from 2011 return	24a	464.
	b	Estimated tax payments allocated to beneficiaries (from Form 1041-T)	24b	
	c	Subtract line 24b from line 24a	24c	464.
	d	Tax paid with Form 7004 (see instructions)	24d	
	e	Federal income tax withheld. If any is from Form(s) 1099, check ☐	24e	
	f	Other payments: Form 2439 ; g Form 4136 ; Total	24f	
	25	Total payments. Add lines 24c through 24e, and 24f	25	464.
26	Estimated tax penalty (see instructions)	26		
27	Tax due. If line 25 is smaller than the total of lines 23 and 26, enter amount owed	27	NONE	
28	Overpayment. If line 25 is larger than the total of lines 23 and 26, enter amount overpaid	28	464.	
29	Amount of line 28 to be: a Credited to 2013 estimated tax ; b Refunded	29	464.	

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Paid Preparer Use Only	Signature of preparer or officer representing fiduciary	Date	EIN of fiduciary if a financial institution	Check ☒ if self-employed	PTIN
	Print/Type preparer's name	LOUIS J. DEROSE	09/12/2013		P00000482
	Firm's name	THOMSON REUTERS (TAX & ACCOUNTING)	Firm's EIN	75-1297386	
	Firm's address	343 THORNALL STREET, 7TH FL STE 710 EDISON, NJ 08837	Phone no.		

For Paperwork Reduction Act Notice, see the separate instructions.

2F1010 2.000

Form 1041 (2012)

S

OPP0001559

Mc 0918
posted 4/14/17

United States Treasury ¹⁵⁻⁵¹/₀₀₀ P 495,163,280

Check No. 

02 04 14 20091700 KANSAS CITY, MO 4034 03566926
000181354449 4034 03566926 T 00002014020170

Pay to the order of
DANIEL BERNSTEIN IRREV TRUST
OPPENHEIMER TRUST COMPANY TTEE
18 COLUMBIA TPKE 3RD FL
FLORHAM PARK NJ 07932 2266

\$*****2674*93
VOID AFTER ONE YEAR

DANI CINCIN 12/2012 F-1041 REF 05
61.93 INT 285 DAYS



FL0348 0000000518 035669260 050214

201340

001063

07932

IRS USE ONLY

1/27/13 2013-000001-3
207354918DU093340
SB V

Department of the Treasury
Internal Revenue Service
Cincinnati OH 45999-0058

For assistance, call:
1-800-829-0115

Notice Number: CP267

Date: October 21, 2013

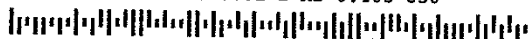
Taxpayer Identification Number:

20-7354918

Tax Form: 1041

Tax Period: December 31, 2012

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DANIEL BERNSTEIN IRREV TRUST
OPPENHEIMER TRUST COMPANY TTEE
18 COLUMBIA TPKE 3RD FL
FLORHAM PARK NJ 07932-2266

Your Copy

000360

OVERPAYMENT NOTICE - RESPONSE REQUIRED

201403

WHERE DO YOU WANT US TO APPLY YOUR CREDITS?

Our records show a potential overpayment on your account. You have more credits (including deposits or estimated payments) than the amount you claimed on Form 1041 for the tax period December 31, 2012. We show the following information:

Description	Amount
Total Tax on Return	\$0.00
Less:	
Estimated Tax Payments	\$0.00
Credit Applied From Prior Period (CR)	\$2,613.00
Other Credits	\$0.00
Total Deposits and Credits	\$2,613.00
Overpayment Applied To Next Period	\$0.00
Interest	\$0.00
Remaining Overpayment	\$2,613.00

501.93

Please check your records against the credit(s) we show below for this tax period to ensure that all your payments were applied correctly. Call the telephone number shown above and tell us if we have misapplied any of your credits. Please identify these credits by tax form, tax period, and amount; then tell us where you want them applied. **Please reply within thirty days of the notice date.**

If you don't reply, or if you reply and there is still an overpayment on the account after we make any requested changes, we may apply the overpayment to any other outstanding balance you may owe before issuing a refund.

Date	Amount
04/15/2012 CR	\$2,613.00

For tax forms, instructions and information visit www.irs.gov. (Access to this site will not provide you with your specific taxpayer account information.)

Form 1041

Department of the Treasury - Internal Revenue Service

U.S. Income Tax Return for Estates and Trusts

Information about Form 1041 and its separate instructions is at www.irs.gov/form1041.

2013

OMB No. 1545-0092

A Check all that apply:

- ☐ Decedent's estate
- ☐ Simple trust
- ☒ Complex trust
- ☒ Qualified disability trust
- ☒ ESBT (S portion only)
- ☐ Grantor type trust
- ☐ Bankruptcy estate - Ch. 7
- ☐ Bankruptcy estate - Ch. 11
- ☐ Pooled income fund

For calendar year 2013 or fiscal year beginning

, 2013, and ending , 20

Name of estate or trust (If a grantor type trust, see the instructions.)

DANIEL BERNSTEIN IRREV TRUST

Name and title of fiduciary

OPPENHEIMER TRUST COMPANY OF DELAWARE

Number, street, and room or suite no. (If a P.O. box, see the instructions.)

405 SILVERSIDE RD - SUITE 250

City or town, state or province, country, and ZIP or foreign postal code

WILMINGTON, DE 19809

C Employer identification number

20-7354918

D Date entity created

09/01/2010

E Nonexempt charitable and split-interest trusts, check applicable box(es), see instructions.

☐ Described in sec. 4947(a)(1). Check hereif not a private foundation . . . ☐

Described in sec. 4947(a)(2)

Net operating loss carryback

☒ Change in fiduciary's address

B Number of Schedules K-1 attached (see instructions) 1

F Check applicable boxes:

Initial return

Final return

Amended return

Change in trust's name

Change in fiduciary

☒ Change in fiduciary's name

G Check here if the estate or filing trust made a section 645 election

Trust EIN

Income	1	Interest income	1	
	2a	Total ordinary dividends	2a	333.
	b	Qualified dividends allocable to: (1) Beneficiaries NONE (2) Estate or trust 149.		
	3	Business income or (loss). Attach Schedule C or C-EZ (Form 1040)	3	
	4	Capital gain or (loss). Attach Schedule D (Form 1041)	4	6,267.
	5	Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)	5	
	6	Farm income or (loss). Attach Schedule F (Form 1040)	6	
	7	Ordinary gain or (loss). Attach Form 4797	7	
	8	Other income. List type and amount	8	
9	Total income. Combine lines 1, 2a, and 3 through 8	9	6,600.	
Deductions	10	Interest. Check if Form 4952 is attached ☐	10	
	11	Taxes	11	
	12	Fiduciary fees	12	331.
	13	Charitable deduction (from Schedule A, line 7)	13	
	14	Attorney, accountant, and return preparer fees	14	472.
	15a	Other deductions not subject to the 2% floor (attach schedule)	15a	
	b	Net operating loss deduction (see instructions)	15b	
	c	Allowable miscellaneous itemized deductions subject to the 2% floor	15c	
	16	Add lines 10 through 15c	16	803.
	17	Adjusted total income or (loss). Subtract line 16 from line 9	17	5,797.
	18	Income distribution deduction (from Schedule B, line 15). Attach Schedules K-1 (Form 1041)	18	
Tax and Payments	19	Estate tax deduction including certain generation-skipping taxes (attach computation)	19	
	20	Exemption	20	100.
	21	Add lines 18 through 20	21	100.
	22	Taxable income. Subtract line 21 from line 17. If a loss, see instructions	22	5,697.
	23	Total tax (from Schedule G, line 7)	23	487.
	24	Payments: a 2013 estimated tax payments and amount applied from 2012 return	24a	
	b	Estimated tax payments allocated to beneficiaries (from Form 1041-T)	24b	
	c	Subtract line 24b from line 24a	24c	
	d	Tax paid with Form 7004 (see instructions)	24d	487.
	e	Federal income tax withheld. If any is from Form(s) 1099, check ☐	24e	
	f	Other payments: f Form 2439 ; g Form 4136 ; Total	24h	
25	Total payments. Add lines 24c through 24e, and 24h	25	487.	
26	Estimated tax penalty (see instructions)	26		
27	Tax due. If line 25 is smaller than the total of lines 23 and 26, enter amount owed	27	NONE	
28	Overpayment. If line 25 is larger than the total of lines 23 and 26, enter amount overpaid	28		
29	Amount of line 28 to be: a Credited to 2014 estimated tax ; b Refunded	29		

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of fiduciary or officer representing fiduciary

Date

22-3831284

EIN of fiduciary if a financial institution

May the IRS discuss this return with the preparer shown below (see instr.)? ☒ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name

LOUIS J. DEROSE

Preparer's signature

Date

09/09/2014

Check ☐ if PTIN

self-employed

P00000482

Firm's name ERNST & YOUNG U.S. LLP

Firm's EIN 34-6565596

Firm's address 99 WOOD AVENUE SOUTH

Phone no. 732-767-9100

ISELIN, NJ 08830

For Paperwork Reduction Act Notice, see the separate instructions.

3F1010 1.000

Form 1041 (2013)

S

OPP0001562



Department of the Treasury
Internal Revenue Service

HOLTSVILLE, NY 00501

11/13/12 to First Day

#000917

018923.154579.0059.001 1 AT 0.365 372



JACOB BERNSTEIN IRREV TRUST
OPPENHEIMER TRUST COMPANY TTEE
18 COLUMBIA TPKE 3RD FL
FLORHAM PARK NJ 07932-2266

018923

Form 1099 (Rev. 9-07)

Statement for Recipients of Interest Income (Please keep this copy for your records)	Calendar Year 2011
Recipient's Identification Number 20-7294171	Total Interest Paid or Credited \$1,814.80
PAYER'S Federal Identification Number 38-1798424	

This information is being furnished to the appropriate department of Internal Revenue Service. The amount of interest paid or credited to you in the calendar year shown is on an overpayment of federal tax. This amount may represent interest on an overpayment for more than one year, or more than one kind of tax. It may have been paid with your tax refund or by separate check; or part or all may have been applied against other taxes you owed. If you are required to file a tax return, report this interest as income on your return.

OPP0001563



Department of the Treasury
Internal Revenue Service

HOLTSVILLE, NY 00501

000917

021953.823912.0067.002 1 AT 0.357 372



JACOB BERNSTEIN IRREV TRUST
OPPENHEIMER TRUST COMPANY TTEE
18 COLUMBIA TPKE 3RD FL
FLORHAM PARK NJ 07932-2266

021953

Form 1099 (Rev. 9-07)

Statement for Recipients of Interest Income (Please keep this copy for your records)	Calendar Year 2010
Recipient's Identification Number 20-7294171	Total Interest Paid or Credited \$10.79
PAYER'S Federal Identification Number 38-1798424	

This information is being furnished to the appropriate department of Internal Revenue Service. The amount of interest paid or credited to you in the calendar year shown is on an overpayment of federal tax. This amount may represent interest on an overpayment for more than one year, or more than one kind of tax. It may have been paid with your tax refund or by separate check; or part or all may have been applied against other taxes you owed. If you are required to file a tax return, report this interest as income on your return.

OPP0001564



DISBURSEMENT REQUEST FORM

Account #:	0917	6511 434 396
Account Name:	Bernstein fbo Jacob	
Disbursement Type	ACH (Instructions on file)	
(check one)	ACH (Instructions attached)	
	Check	
	Wire (Instructions on file)	
	Wire (Instructions attached)	
	Other Journal (Explain in notes section)	
Payee:	Bernstein Family Realty 3316	
	OTC # 0919	
Amount:	3,000.00	Prin or Inc P
Trust Transaction	Transfer to Bernstein Family Realty to cover	
Description	household expenses	
	651-1455433	
Authorized by:	Janet Craig Janet Craig	Date: 12/26/2012
Input by:	Helen A. B.	Date: 12-27-12
Reviewed by:		Date:

Notes:

OPP0001565

Report Date: *December 27, 2012*
Requested By: *HELEN DEROSA*

OPPENHEIMER TRUST COMPANY

As of Close
<i>December 26, 2012</i>

Pending Disbursement Transaction Listing

TOTALS FOR ALL RECORDS SELECTED

PAYMENT METHOD		CASH CHANGE		WITHHOLDING	
Checks	0	Income Cash	0.00	Federal	0.00
Consolidated Checks	0	Principal Cash	3,000.00	State	0.00
Credit Advices	0			Cat 3 - FICA	0.00
Direct Deposit	0			Cat 3 - Other	0.00
Consolidated Payer	0			Category 4	0.00
Transaction Only	1			Category 5	0.00
				Category 6	0.00
Total	1	Total	3,000.00	Total	0.00

Report Date: December 27, 2012
Requested By: HELEN DEROSA

OPPENHEIMER TRUST COMPANY

As of Close
December 26, 2012

Pending Disbursement Transaction Listing

Serial/ Check #	Account / Payee #	Disb #	Account / Payee Name	Disb Type	Payment Act Meth	Pmnt/Print Date	Status	Pmnt/Gross Amount	Income Amount Trans	Principal Amount Trans
000036	21 00 0917 0 03	01	BERNSTEIN/JAKE	A	1 T	12/27/2012		3,000.00		3,000.00 031
	03316		BERNSTEIN FAMILY REALTY ACCOUNT # 0919					3,000.00		

Description Lines

TRANSFER TO BERNSTEIN FAMILY REALTY
TO COVER HOUSEHOLD EXPENSES
TRF TO OPPENHEIMER A/C #G51-1455433

917
Dish

Oppenheimer Trust Company Journals
Bernstein Trusts

RR Code	Control #	ClientName	Debit Brokerage A/C #	Debit A/C Type	Debit Trailer 1st line	Debit Trailer 2nd Line	Credit Brokerage A/C#	Credit A/C Type	Credit Trailer 1st Line	Credit Trailer 2nd line	Amount	Cusip	Quantity	Trans code
			G511434388	01	Trf to G511455433		G511455433	01	Trf from G511434388		3000.00			JNL
			G511434396	01	Trf to G511455433		G511455433	01	Trf from G511434396		3000.00			JNL
			G511434404	01	Trf to G511455433		G511455433	01	Trf from G511434404		3000.00			JNL

OPP0001568



DISBURSEMENT REQUEST FORM

Account #:

Account Name:

Disbursement Type ACH (Instructions on file)
(check one) ACH (Instructions attached)
Check
Wire (Instructions on file)
Wire (Instructions attached)
Other Journal (Explain in notes section)

Payee:
 3316

Amount: Prin or Inc 031

Trust Transaction
Description

Authorized by: Janet Craig
Input by:
Reviewed by:

Date: 1/30/2013
Date: 1/30/13
Date: 1/30/13

Notes:

09/12

2

Oppenheimer Trust Company Journals
Bernstein Trusts

RR Code	Control #	ClientName	Debit Brokerage A/C #	Debit A/C Type	Debit Trailer 1st line	Debit Trailer 2nd Line	Credit Brokerage A/C#	Credit A/C Type	Credit Trailer 1st Line	Credit Trailer 2nd line	Amount	Cusip	Quantity	Trans code
			G511434396	01	Trf to G511455433		G511455433	01	Trf from G511434396		3000.00			JNL
			G511434404	01	Trf to G511455433		G511455433	01	Trf from G511434404		3000.00			JNL

OPP0001570



405 SILVERSIDE RD. 2ND FLOOR • WILMINGTON, DE 19809

ACCOUNT #/NAME:

21 00 0917 0 03
BERNSTEIN/JAKE

DESCRIPTION:

2013 FEDERAL FIDUCIARY INCOME TAX
PAID WITH EXTENSION

CHECK #:

0026931

DATE:

Apr 11, 2014

AMOUNT:

\$555.00

PAYEE:

UNITED STATES TREASURY

OPP0001571

Page: 1 Document Name: Oppenheimer & Co. Inc.

FDH2 - OPCO INFORMATION SYSTEMS	ADD	FED WIRE DAILY PAYMENT	04/11/14
ACCOUNT TP	AMOUNT APPR DATE	TRANS CODE	VALUE DATE
G511434396 01	555 . 00 / /	WFD	20140411
S/W:	. 00 STATE:	F/W:	. 00 W/TRANS: CUR: USD
--- BENEFICIARY BANK-----		--- BY ORDER OF (CURR NAME/ADDRESS)-	
ABA/ID: 021000021		SIMON BERNSTEIN TRUST \$00303 FBO JA	
ACCT :		COB BERNSTEIN DTD 9/7/06 OPCO TR CO	
NAME: JP MORGAN CHASE		OF DELAWARE SUCC TTEE 405 SILVERSI	
ADR1:		DE RD 2ND FL WILMINGTON DE 19809	
ADR2:		--- FEE WAIVED: Y (Y/N) -----	
--- BENEFICIARY CUSTOMER ---3RD PARTY---		--- BENEF INFORMATION -----	
ACCT: 066603757		1	
NAME: OPPENHEIMER TRUST CO CLEARING ACCT		2	
ADR1: 18 COLUMBIA TURNPIKE		3	
ADR2: FLORHAM PARK NJ 07932		--- BANK TO BANK INFO -----	
ADR3:		1	
--- INTERMEDIARY BANK -----		2	
ABA/ID:		3	
ACCT :		FED: _____	
NAME:		BNK: _____	
ADR1:		TR1: _____	
ADR2:		TR2: _____	
F1=INQ F4=DEL F5=UPD F6=ADD F10=APPR			
WIRE REQUEST ACCEPTED ,		REQUIRES APPROVAL . F1=INQUIRY	

Name: khanh - Date: 4/11/2014 Time: 9:39:31 AM

OPP0001572

Report Date: April 10, 2014 2:17 PM
Previous Close Date: April 9, 2014

Pending Disbursements

* Indicates changed from beginning of day

Serial/ Check #	Account/ Payee #	Disb #	Account/ Payee Name	Disb Type	Payment Act Meth	Pmnt/Print Date	Status	Pmnt/Gross Amount	Income Amount	Trans	Principal Amount	Trans
000004	21 00 0917 0 03		BERNSTEIN/JAKE	A	1 C	04/11/2014		555.00			555.00	639
		01						555.00				
	00015		UNITED STATES TREASURY									

Description Lines

2013 FEDERAL FIDUCIARY INCOME TAX
PAID WITH EXTENSION

Report Date: April 10, 2014 2:17 PM
Previous Close Date: April 9, 2014

Pending Disbursements

* Indicates changed from beginning of day

TOTALS FOR ALL RECORDS SELECTED

PAYMENT METHOD		CASH CHANGE		WITHHOLDING	
Checks	1	Income Cash	0.00	Federal	0.00
Consolidated Checks	0	Principal Cash	555.00	State	0.00
Credit Advices	0			Cat 3 - FICA	0.00
Direct Deposit	0			Cat 3 - Other	0.00
Consolidated Payer	0			Category 4	0.00
Transaction Only	0			Category 5	0.00
				Category 6	0.00
Total	1	Total	555.00	Total	0.00

For the Account of: **SIMON BERNSTEIN IRREVOCABLE TRUST U/A 9/7/06**
FBO JAKE BERNSTEIN
OPPENHEIMER TRUST CO OF DE, SUCCESSOR TRUSTEE

Report Date: **03/19/2015 4:14 PM**
Previous Close Date: **03/18/2015**

Account Number: **21 00 0917 0 03**

Reconstruct Account Holdings As Of 05/26/2014

CUSIP	Security Name	Shares / Par	Investment	Unit Price	Market Value	Price Date
00758Z908	ADVANTAGE BANK DEPOSIT	2,119.9600	2,119.96	0.00	2,119.96	
991004995	BERNSTEIN FAMILY REALTY LLC	0.3333	33.33	0.00	33.33	
994000990	LIC HOLDINGS INC 1.33% SHARE	1.0000	1.00	0.00	1.00	
	Total Securities	2,121.2933	2,154.29		2,154.29	
	Income Cash		61.96		61.96	
	Principal Cash		-61.96		-61.96	
	TOTAL		2,154.29		2,154.29	

Simon Bernstein fbo Jacob Bernstein
EIN: 20-7294171

Tax Year 2008

Original return filed

Total tax = \$0.00

Payments as shown on return = \$42,130.00

Overpayment as shown on return = \$42,130.00

Refund due \$42,130.00

Refund check was received but not cashed and was voided and returned to the IRS when the amended return was filed (see letter to IRS dated 11/15/10 sent with amended return).

Amended return filed

Total tax = \$8,261.00

Payments as shown on return = \$42,130.00

Overpayment as shown on return - \$33,869.00

Credit to 2009 = \$8,300.00

Refund due = \$25,569.00

Refund check for \$27,383.61 posted 1/20/11 (\$25,568.81 plus interest of \$1,814.80)

Tax Year 2009

Return filed

Total tax = \$2,771.00

Payments as shown on return = \$8,300.00

Overpayment as shown on return = \$5,529.00

Credit to 2010 = \$2,800.00

Refund due = \$2,729.00

Refund check for \$2,739.79 posted 1/3/11 (\$2,729.00 plus interest of \$10.79)

Tax Year 2010

Return filed

Total tax = \$158.00

Payments as shown on return = \$2,800.00

Overpayment as shown on return = \$2,642.00

Credit to 2011 = \$160.00

Refund due = \$2,482.00

Refund check posted 10/24/11

Tax Year 2011

Original return filed (payments on account were reported as \$2,628.00 but should have been \$2,613.00 = difference of \$15.00)

Total tax = \$0.00

Payments as shown on return = \$2,628.00 (should have been \$2,613.00)

Overpayment as shown on return = \$2,628.00 (should have been \$2,613.00)

Credit to 2012 = \$2,628.00 (should have been \$2,613.00)

Refund due = \$0.00

Tax Year 2011 -continued

Amended return filed

Total tax = \$463.00

Payments as shown on return = \$2,628.00 (should have been \$2,613.00-see above re: \$15.00 difference)

Overpayment as shown on return = \$2,165.00 (should have been \$2,150.00-see above re: \$15.00 difference)

Credit to 2012 = \$464.00

Refund due = \$1,701.00 (should have been \$1,686.00-see above re: \$15.00 difference)

Per IRS notice dated 10/15/12, we were notified that the IRS credited the entire refund (\$2,613.00) from the original 2011 return to 2012. They subsequently did not follow the instructions on the amended return. Since the IRS did this, the \$463.00 total tax was not deducted from the payments reported. We received a notice from the IRS dated 4/22/13 of tax due of \$463.00 plus interest of \$14.34 which was paid on 5/15/13.

Tax Year 2012

Return filed

Total tax = \$0.00

Payments as shown on return = \$464.00

Refund due = \$464.00

Payments were actually \$2,613.00 (see Tax Year 2012 for explanation). The total refund of \$2,674.93 was posted 2/12/14 (\$2,613.00 plus interest \$61.93)

Tax Year 2013

Return filed

Total tax = \$555.00

Payments as shown on return = \$555.00

Overpayment as shown on return = \$0.00

EXTENSION GRANTED TO 09/15/2009

Form 1041

Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return for Estates and Trusts

2008

For calendar year 2008 or fiscal year beginning

, 2008 and ending

OMB No. 1545-0092

A Type of entity: ☐ Decedent's estate ☐ Simple trust ☒ Complex trust ☐ Qualified disability trust ☒ ESBT (S portion only) ☐ Grantor type trust ☐ Bankruptcy estate-Ch. 7 ☐ Bankruptcy estate-Ch. 11 ☐ Pooled income fund		Name of estate or trust (If a grantor type trust, see page 14 of the instructions.) JACOB BERNSTEIN IRREVOCABLE TRUST Name and title of fiduciary OPPENHEIMER TRUST COMPANY, TRUSTEE Number, street, and room or suite no. (If a P.O. box, see page 15 of the instructions.) 18 COLUMBIA TURNPIKE, 3RD FLOOR City or town, state, and ZIP code FLORHAM PARK NJ 07932		C Employer identification number 20 7294171 D Date entity created 09/01/2006 E Nonexempt charitable and split-interest trusts, check applicable boxes (see pg 16 of the instr.): ☐ Described in section 4947(a)(1) ☐ Not a private foundation ☐ Described in section 4947(a)(2)	
B No. of Schedules K-1 attached 0		F Check applicable boxes: ☐ Initial return ☐ Final return ☐ Amended return ☒ Change in fiduciary ☒ Change in fiduciary's name ☒ Change in fiduciary's address			

G Check here if the estate or filing trust made a section 645 election ☐

Income	1	Interest income	1	
	2 a	Total ordinary dividends	2a	2,026.
	b	Qualified dividends allocable to: (1) Beneficiaries 0. (2) Estate or trust 572.		
	3	Business income or (loss). Attach Schedule C or C-EZ (Form 1040)	3	
	4	Capital gain or (loss). Attach Schedule D (Form 1041)	4	<3,000.>
	5	Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)	5	
	6	Farm income or (loss). Attach Schedule F (Form 1040)	6	
	7	Ordinary gain or (loss). Attach Form 4797	7	
	8	Other income. List type and amount	8	
9	Total income. Combine lines 1, 2a, and 3 through 8	9	<974.>	
Deductions	10	Interest. Check if Form 4952 is attached ☐	10	
	11	Taxes	11	
	12	Fiduciary fees	12	490.
	13	Charitable deduction (from Schedule A, line 7)	13	
	14	Attorney, accountant, and return preparer fees	14	
	15 a	Other deductions not subject to the 2% floor (attach schedule)	15a	
	b	Allowable miscellaneous itemized deductions subject to the 2% floor	15b	362.
	16	Add lines 10 through 15b	16	852.
	17	Adjusted total income or (loss). Subtract line 16 from line 9	17	<1,826.>
	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)	19	
	20	Exemption	20	100.
21	Add lines 18 through 20	21	100.	
Tax and Payments	22	Taxable income. Subtract line 21 from line 17. If a loss, see page 23 of the instructions	22	<1,926.>
	23	Total tax (from Schedule G, line 7)	23	0.
	24	Payments: a 2008 estimated tax payments and amount applied from 2007 return	24a	42,130.
	b	Estimated tax payments allocated to beneficiaries (from Form 1041-T)	24b	
	c	Subtract line 24b from line 24a	24c	42,130.
	d	Tax paid with Form 7004 (see page 24 of the instructions)	24d	
	e	Federal income tax withheld. If any is from Form(s) 1099, check ☐	24e	
	f	Other payments: f Form 2439 ; g Form 4136 ; Total	24h	
	25	Total payments. Add lines 24c through 24e, and 24h	25	42,130.
	26	Estimated tax penalty (see page 24 of the instructions)	26	
27	Tax due. If line 25 is smaller than the total of lines 23 and 26, enter amount owed	27		
28	Overpayment. If line 25 is larger than the total of lines 23 and 26, enter amount overpaid	28	42,130.	
29	Amount of line 28 to be: a Credited to 2009 estimated tax ; b Refunded	29	42,130.	

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of fiduciary or officer representing fiduciary _____ Date _____ EIN of fiduciary if a financial institution _____

May the IRS discuss this return with the preparer shown below (see instr.)? ☒ Yes ☐ No

Paid Preparer's Use Only

Preparer's signature _____ Date _____ Check if self-employed ☐ Preparer's SSN or PTIN **P00127193**

Firm's name (or yours if self-employed), address, and ZIP code **GOLDSTEIN LEWIN & CO.**
1675 N. MILITARY TRAIL, FIFTH FLOOR
BOCA RATON, FL 33486

EIN **59 2147155**

Phone no. **(561) 994-5050**

810801
12-31-08

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

Form 1041 (2008)



Oppenheimer Trust Company
18 Columbia Turnpike
Florham Park, NJ 07932
Phone 973-245-4635
Fax 973-245-4699

November 16, 2010

Department of the Treasury
Internal Revenue Service Center
Cincinnati, OH 45999-0048

Re: Jacob Bernstein Irrevocable Trust EIN 20-7294171
Amended 2008 Form 1041

Gentlemen:

Enclosed for the above referenced trust are:

Amended 2008 Form 1041

Voided United States Treasury Check No. 2309 98884745 dated 9/29/2009 in the
amount of \$42,129.81 (refund from the return originally filed on 8/19/2009)

Please note that the amount of the voided refund check we are returning has been
reported in the 2008 tax payments on the amended return.

If you have any questions, please contact us.

Sincerely,

A handwritten signature in cursive script, appearing to read "Janet Sigalos".

Janet Sigalos
Vice President & Operations Manager

OPP0001579



United States Treasury

15-51
000

A 623,761,699



09 29 09 93

AUSTIN, TEXAS

Check No.



2309 98884745

20091700 105 2JACO

2309 98884745

Pay to
the order of

JACOB BERNSTEIN TRREV TRUST

CNCNATIF-1041 REF

TRACI KRAVISH FINE

12/08
45

VOID AFTER ONE YEAR

18 COLUMBIA TURNPIKE 3RD FL

FLORHAM PARK NJ 07932-2266

***2129*81

417

FEDERAL RESERVE NOTE

001

Robert C. Mank

2309

0000000518 988847453 050909

EXTENSION GRANTED TO 6/15/2009

Form 1041

Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return for Estates and Trusts

2008

For calendar year 2008 or fiscal year beginning

, 2008 and ending

OMB No. 1545-0002

A Type of entity: ☐ Decedent's estate ☐ Simple trust ☒ Complex trust ☐ Qualified disability trust ☒ ESBT (S portion only) ☐ Grantor type trust ☐ Bankruptcy estate-Ch. 7 ☐ Bankruptcy estate-Ch. 11 ☐ Pooled income fund		Name of estate or trust (if a grantor type trust, see page 14 of the instructions.) JACOB BERNSTEIN IRREVOCABLE TRUST Name and title of fiduciary OPPENHEIMER TRUST COMPANY, TRUSTEE Number, street, and room or suite no. (if a P.O. box, see page 15 of the instructions.) 18 COLUMBIA TURNPIKE, 3RD FLOOR City or town, state, and ZIP code FLORHAM PARK NJ 07932		C Employer identification number 20 7294171 D Date entity created 09/01/2006 E Nonexempt charitable and split-interest trusts, check applicable boxes (see pg 16 of the instr.): ☐ Described in section 4947(a)(1) ☐ Not a private foundation ☐ Described in section 4947(a)(2)	
B No. of Schedules K-1 attached 0		F Check applicable boxes: ☐ Initial return ☐ Final return ☒ Amended return ☒ Change in fiduciary ☒ Change in fiduciary's name ☒ Change in fiduciary's address			
G Check here if the estate or filing trust made a section 645 election ☐					

Income	1	Interest income	1	
	2 a	Total ordinary dividends	2a	2,026.
	b	Qualified dividends allocable to: (1) Beneficiaries 0. (2) Estate or trust 572.		
	3	Business income or (loss). Attach Schedule C or C-EZ (Form 1040)	3	
	4	Capital gain or (loss). Attach Schedule D (Form 1041)	4	<3,000.>
	5	Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)	5	
	6	Farm income or (loss). Attach Schedule F (Form 1040)	6	
	7	Ordinary gain or (loss). Attach Form 4797	7	
	8	Other income. List type and amount	8	
9	Total income. Combine lines 1, 2a, and 3 through 8	9	<974.>	
Deductions	10	Interest. Check if Form 4952 is attached ☐	10	
	11	Taxes	11	
	12	Fiduciary fees	12	490.
	13	Charitable deduction (from Schedule A, line 7)	13	
	14	Attorney, accountant, and return preparer fees	14	
	15 a	Other deductions not subject to the 2% floor (attach schedule)	15a	
	b	Allowable miscellaneous itemized deductions subject to the 2% floor	15b	362.
	16	Add lines 10 through 15b	16	852.
	17	Adjusted total income or (loss). Subtract line 16 from line 9	17	<1,826.>
	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)	19	
20	Exemption	20	100.	
21	Add lines 18 through 20	21	100.	
Tax and Payments	22	Taxable income. Subtract line 21 from line 17. If a loss, see page 23 of the instructions	22	<1,926.>
	23	Total tax (from Schedule G, line 7)	23	8,261.
	24	Payments: a 2008 estimated tax payments and amount applied from 2007 return	24a	42,130.
	b	Estimated tax payments allocated to beneficiaries (from Form 1041-T)	24b	
	c	Subtract line 24b from line 24a	24c	42,130.
	d	Tax paid with Form 7004 (see page 24 of the instructions)	24d	
	e	Federal income tax withheld. If any is from Form(s) 1099, check ☐	24e	
	f	Other payments: f Form 2439 ; g Form 4136 ; Total	24h	
	25	Total payments. Add lines 24c through 24e, and 24h	25	42,130.
	26	Estimated tax penalty (see page 24 of the instructions)	26	
27	Tax due. If line 25 is smaller than the total of lines 23 and 26, enter amount owed	27		
28	Overpayment. If line 25 is larger than the total of lines 23 and 26, enter amount overpaid	28	33,869.	
29	Amount of line 28 to be: a Credited to 2009 estimated tax 8,300.; b Refunded	29	25,569.	

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.	
	Signature of fiduciary or officer representing fiduciary	Date
Paid	Preparer's signature	Check if self-employed ☐
	Firm's name (or yours if self-employed), address, and ZIP code	Preparer's SSN or PTIN
Use Only	CBIZ ACCT'G, TAX & ADVISORY OF FL, LLC 1675 N. MILITARY TRAIL, 5TH FLOOR BOCA RATON, FL 33486	EIN 34 1900735
		Phone no. (561) 994-5050

810801
12-31-08

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

Form 1041 (2008)



United States Treasury

15-51
000

S 611,677,856

6511434376

Check No.



Pay to
the order of

01 11 11 1

AUSTIN, TEXAS

2310 47676443

2310 47676443 20091700 I05 2JACO CNCNATIF-1041 REF

JACOB BERNSTEIN IRREV TRUST

OPPENHEIMER TRUST COMPANY TTEE

18 COLUMBIA TPKE 3RD FL

FLORHAM PARK NJ 07932-2266

12/08

43

***27383*61

PERMANENT DISBURSING OFFICER

VOID AFTER ONE YEAR

4171

1,814.80 INTEREST 261 DAYS



231000

000000518 476764431 050111

1/20/11 - posted to file

OPP0001582

OW 05 200812
201051 003000
Department of the Treasury
Internal Revenue Service
Cincinnati OH 45999-0038



2222 29
07932 IRS USE ONLY

17254-742-17047-0 B0053080 210
207294171 SB V

For assistance, call:
1-800-829-0115

Notice Number: CP210
Date: January 3, 2011

Taxpayer Identification Number:
20-7294171
Tax Form: 1041
Tax Period: December 31, 2008

001597.824632.0009.001 1 MB 0.382 702
[Barcode]

JACOB BERNSTEIN IRREV TRUST
OPPENHEIMER TRUST COMPANY TTEE
18 COLUMBIA TURNPIKE 3RD FL
FLORHAM PARK NJ 07932-2266995



Amount of Refund
\$25,568.81

001597

17244-234-37822-9

Statement of Adjustment to Your Account

Overpayment on Account Before Adjustment \$33,829.81

Adjustment Computation

Tax - Increase	\$8,261.00
Net Adjustment Charge	\$8,261.00
Overpayment	\$25,568.81

This is a result of your inquiry of November 16, 2010.

+1,814.80 Interest

Status of Your Account - Refund

We'll refund your overpayment (plus interest when applicable), if you owe no other taxes or have no other debts the law requires us to collect.

Status of Your Account (Exam)

This notice isn't the result of an examination of your return. We notify a taxpayer when we select his/her return for examination.

For tax forms, instructions and information visit www.irs.gov. (Access to this site will not provide you with your specific taxpayer account information.)

OPP0001583



Internal Revenue Service

United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Request Date: 09-23-2013
Response Date: 09-23-2013
Tracking Number: 100172569363

Account Transcript

FORM NUMBER: 1041

TAX PERIOD: Dec. 31, 2009

TAXPAYER IDENTIFICATION NUMBER: 20-7294171

JACOB BERNSTEIN IRREV TRUST
OPPENHEIMER TRUST COMPANY TTEE
18 COLUMBIA TPKE 3RD FL
FLORHAM PARK, NJ 07932-2266-995

016747

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

ACCOUNT BALANCE:	\$0.00	
ACCRUED INTEREST:	\$0.00	AS OF: Jul. 15, 2013
ACCRUED PENALTY:	\$0.00	AS OF: May 11, 2010

ACCOUNT BALANCE
PLUS ACCRUALS
(THIS IS NOT A
PAYOFF AMOUNT): \$0.00

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

TOTAL INCOME:	-\$1,797.00
TOTAL DEDUCTIONS:	\$181.00
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 (WHICHEVER IS LATER) Nov. 12, 2010
PROCESSED DATE Dec. 27, 2010

CODE	EXPLANATION OF TRANSACTION	TRANSACTIONS CYCLE	DATE	AMOUNT
150	Tax return filed 17244-331-16805-0	201050	12-27-2010	\$2,771.00
460	Extension of time to file ext. Date 09-15-2010		06-07-2010	\$0.00
710	Credit you chose to transfer from prior tax period		04-15-2009	-\$8,300.00
836	Refund you chose to apply to next year's taxes		04-15-2010	\$2,800.00
776	Interest credited to your account		12-27-2010	-\$10.79
846	Refund issued		12-27-2010	\$2,739.79

This Product Contains Sensitive Taxpayer Data

OPP0001584



Internal Revenue Service
United States Department of the Treasury
PHILADELPHIA, PA 19255-1498

Tracking ID: 100172569363
Date of Issue: 09-23-2013

016747.229578.0073.002 1 AB 0.384 536



JACOB BERNSTEIN IRREV TRUST
18 COLUMBIA TPKE 3RD FL
FLORHAM PARK, NJ 07932



016747

Tax Period: December, 2009

Information about the Request We Received

In this letter, we'll report the status of the request we received.

We've enclosed the transcript or transcripts that you requested on September 23, 2013.

A transcript of account shows a summary of your tax return and subsequent actions taken. These actions could include payments, amended returns, and corrections we made to the original return due to math mistakes.

Information for current tax years is available immediately on our computer systems. Delivery time to you depends on how you submit your request and the delivery method you select to receive the information.

If you have any questions about information contained in the transcripts or other enclosed information, please call us at the IRS telephone number listed in your local directory or at 1-800-829-0115.

Sincerely Yours,

Patricia LaPosta

Patricia LaPosta, Director
Electronic Products & Svcs Support

Enclosures:
Account Transcript

OPP0001585

EXTENSION GRANTED TO 09/15/2010

Form 1041

Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return for Estates and Trusts

2009

For calendar year 2009 or fiscal year beginning

, 2009 and ending

OMB No. 1545-0002

A Type of entity: ☐ Decedent's estate ☐ Simple trust ☒ Complex trust ☐ Qualified disability trust ☒ ESBT (S portion only) ☐ Grantor type trust ☐ Bankruptcy estate-Ch. 7 ☐ Bankruptcy estate-Ch. 11 ☐ Pooled income fund		Name of estate or trust (If a grantor type trust, see page 14 of the instructions.) JACOB BERNSTEIN IRREVOCABLE TRUST Name and title of fiduciary OPPENHEIMER TRUST COMPANY, TRUSTEE Number, street, and room or suite no. (If a P.O. box, see page 16 of the instructions.) 18 COLUMBIA TURNPIKE, 3RD FLOOR City or town, state, and ZIP code FLORHAM PARK NJ 07932		C Employer identification number 20 7294171 D Date entity created 09/01/2006 E Nonexempt charitable and split-interest trusts, check applicable boxes (see pg 16 of the instr.): ☐ Described in section 4947(a)(1) ☐ Not a private foundation ☐ Described in section 4947(a)(2)	
B No. of Schedules K-1 attached 0		F Check applicable boxes: ☐ Initial return ☐ Final return ☐ Amended return ☒ Change in fiduciary ☒ Change in fiduciary's name ☒ Change in fiduciary's address			

G Check here if the estate or filing trust made a section 645 election

Income	1	Interest income	1	
	2a	Total ordinary dividends	2a	1,203.
		b Qualified dividends allocable to: (1) Beneficiaries 0. (2) Estate or trust 550.		
	3	Business income or (loss). Attach Schedule C or C-EZ (Form 1040)	3	
	4	Capital gain or (loss). Attach Schedule D (Form 1041)	4	<3,000.>
	5	Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)	5	
	6	Farm income or (loss). Attach Schedule F (Form 1040)	6	
	7	Ordinary gain or (loss). Attach Form 4797	7	
	8	Other income. List type and amount	8	
9	Total income. Combine lines 1, 2a, and 3 through 8	9	<1,797.>	
Deductions	10	Interest. Check if Form 4952 is attached	10	
	11	Taxes	11	
	12	Fiduciary fees	12	
	13	Charitable deduction (from Schedule A, line 7)	13	
	14	Attorney, accountant, and return preparer fees	14	
	15a	Other deductions not subject to the 2% floor (attach schedule)	15a	
	15b	Allowable miscellaneous itemized deductions subject to the 2% floor	15b	81.
	16	Add lines 10 through 15b	16	81.
	17	Adjusted total income or (loss). Subtract line 16 from line 9	17	<1,878.>
	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)	19	
Tax and Payments	20	Exemption	20	100.
	21	Add lines 18 through 20	21	100.
	22	Taxable income. Subtract line 21 from line 17. If a loss, see page 23 of the instructions	22	<1,978.>
	23	Total tax (from Schedule G, line 7)	23	2,771.
	24a	Payments: a 2009 estimated tax payments and amount applied from 2008 return	24a	8,300.
	24b	b Estimated tax payments allocated to beneficiaries (from Form 1041-T)	24b	
	24c	c Subtract line 24b from line 24a	24c	8,300.
	24d	d Tax paid with Form 7004 (see page 24 of the instructions)	24d	
	24e	e Federal income tax withheld. If any is from Form(s) 1099, check	24e	
	24f	f Other payments: f Form 2439 ; g Form 4136 ; Total	24f	
25	Total payments. Add lines 24c through 24e, and 24f	25	8,300.	
26	Estimated tax penalty (see page 24 of the instructions)	26		
27	Tax due. If line 25 is smaller than the total of lines 23 and 26, enter amount owed	27		
28	Overpayment. If line 25 is larger than the total of lines 23 and 26, enter amount overpaid	28	5,529.	
29	Amount of line 28 to be: a Credited to 2010 estimated tax 2,800.; b Refunded	29	2,729.	

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.	
	Signature of fiduciary or officer representing fiduciary Date	EIN of fiduciary if a financial institution ☒ Yes ☐ No
Paid Preparer's Use Only	Preparer's signature Date	Check if self-employed ☐ Preparer's SSN or PTIN P00127193
	Firm's name (or yours if self-employed), address, and ZIP code CBIZ GOLDSTEIN LEWIN 1675 N. MILITARY TRAIL, FIFTH FLOOR BOCA RATON, FL 33486	EIN 34 1900735 Phone no. (561) 994-5050

910801 11-30-09 For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form 1041 (2009)

OPP0001586

001937

United States Treasury

15-51
000

\$ 611,420,257

6511434396

Check No.



12 28 10 12 AUSTIN, TEXAS

2310 47488871

2310 47488871 20091700 I05 2JACO CNCNATIF-1041 REF

Pay to
the order of

JACOB BERNSTEIN IRREV TRUST
OPPENHEIMER TRUST COMPANY TTEE
18 COLUMBIA TURNPIKE 3RD FL
FLORHAM PARK NJ 07932-2266

12/09
71

****2739*79

VOID AFTER ONE YEAR

REGIONAL DISBURSING OFFICER



4171

10.79 INTEREST 36 DAYS

⑈ 23 100 ⑈

⑈000000518⑈ 47488871⑈ 051210

1/3/11 posted to Mc

OPP0001587



Internal Revenue Service

United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Request Date: 09-23-2013
Response Date: 09-23-2013
Tracking Number: 100172569363

Account Transcript

FORM NUMBER: 1041

TAX PERIOD: Dec. 31, 2010

TAXPAYER IDENTIFICATION NUMBER: 20-7294171

JACOB BERNSTEIN IRREV TRUST
OPPENHEIMER TRUST COMPANY TTEE
18 COLUMBIA TPKE 3RD FL
FLORHAM PARK, NJ 07932-2266-995

016732

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

ACCOUNT BALANCE: \$0.00
ACCRUED INTEREST: \$0.00
ACCRUED PENALTY: \$0.00

AS OF: Jul. 15, 2013
AS OF: Apr. 15, 2011

ACCOUNT BALANCE
PLUS ACCRUALS
(THIS IS NOT A
PAYOFF AMOUNT): \$0.00

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

TOTAL INCOME: -\$1,658.00
TOTAL DEDUCTIONS: \$2,643.00
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 (WHICHEVER IS LATER) Sep. 15, 2011
PROCESSED DATE Oct. 17, 2011

CODE	EXPLANATION OF TRANSACTION	TRANSACTIONS CYCLE	DATE	AMOUNT
150	Tax return filed 17244-260-02701-1	201140	10-17-2011	\$158.00
716	Credit you chose to transfer from prior tax period		04-15-2010	-\$2,800.00
460	Extension of time to file ext. Date 09-15-2011		06-06-2011	\$0.00
836	Refund you chose to apply to next year's taxes		04-15-2011	\$160.00
846	Refund issued		10-17-2011	\$2,482.00

This Product Contains Sensitive Taxpayer Data

OPP0001588



Internal Revenue Service
United States Department of the Treasury
PHILADELPHIA, PA 19255-1498

Tracking ID: 100172569363
Date of Issue: 09-23-2013

016732.229578.0073.002 1 AB 0.384 536



JACOB BERNSTEIN IRREV TRUST
18 COLUMBIA TPKE 3RD FL
FLORHAM PARK, NJ 07932



016732

Tax Period: December, 2010

Information about the Request We Received

In this letter, we'll report the status of the request we received.

We've enclosed the transcript or transcripts that you requested on September 23, 2013.

A transcript of account shows a summary of your tax return and subsequent actions taken. These actions could include payments, amended returns, and corrections we made to the original return due to math mistakes.

Information for current tax years is available immediately on our computer systems. Delivery time to you depends on how you submit your request and the delivery method you select to receive the information.

If you have any questions about information contained in the transcripts or other enclosed information, please call us at the IRS telephone number listed in your local directory or at 1-800-829-0115.

Sincerely Yours,

Patricia LaPosta, Director
Electronic Products & Svcs Support

Enclosures:
Account Transcript

OPP0001589

Form **1041** Department of the Treasury - Internal Revenue Service
U.S. Income Tax Return for Estates and Trusts

2010

OMB No. 1545-0092

A Type of entity (see instr.)		For calendar year 2010 or fiscal year beginning , 2010, and ending , 20	
☐ Decedent's estate	Name of estate or trust (If a grantor type trust, see page 15 of the instructions.)		C Employer identification number
☒ Simple trust	JACOB BERNSTEIN IRREV TRUST		20-7294171
☒ Complex trust	Name and title of fiduciary		D Date entity created
☐ Qualified disability trust	OPPENHEIMER TRUST COMPANY		09/01/2006
☒ ESBT (S portion only)	Number, street, and room or suite no. (If a P.O. box, see page 15 of the instructions.)		E Nonexempt charitable and split-interest trusts, check applicable boxes (see page 16 of the instr.):
☐ Grantor type trust	18 COLUMBIA TURNPIKE		☐ Described in section 4947(a)(1)
☐ Bankruptcy estate - Ch. 7	City or town, state, and ZIP code		☐ Not a private foundation
☐ Bankruptcy estate - Ch. 11	FLORHAM PARK, NJ 07932-2289		☐ Described in section 4947(a)(2)
☐ Pooled income fund			
B Number of Schedules K-1 attached (see instructions) NONE		F Check applicable boxes:	
		☐ Initial return ☐ Final return	☐ Amended return
		☐ Change in fiduciary	☐ Change in trust's name
		☐ Change in fiduciary's name	☐ Change in fiduciary's address

G Check here if the estate or filing trust made a section 645 election		
Income	1 Interest income	SEE STATEMENT 1
	2a Total ordinary dividends	SEE STATEMENT 1
	b Qualified dividends allocable to: (1) Beneficiaries NONE (2) Estate or trust 612.	
	3 Business income or (loss). Attach Schedule C or C-EZ (Form 1040)	
	4 Capital gain or (loss). Attach Schedule D (Form 1041)	
	5 Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)	
	6 Farm income or (loss). Attach Schedule F (Form 1040)	
	7 Ordinary gain or (loss). Attach Form 4797	
	8 Other income. List type and amount	
9 Total income. Combine lines 1, 2a, and 3 through 8	-1,658.	
Deductions	10 Interest. Check if Form 4952 is attached ☐	
	11 Taxes	
	12 Fiduciary fees	19.
	13 Charitable deduction (from Schedule A, line 7)	
	14 Attorney, accountant, and return preparer fees	2,524.
	15a Other deductions not subject to the 2% floor (attach schedule)	
	b Allowable miscellaneous itemized deductions subject to the 2% floor	
	16 Add lines 10 through 15b	2,543.
	17 Adjusted total income or (loss). Subtract line 16 from line 9	-4,201.
	18 Income distribution deduction (from Schedule B, line 15). Attach Schedules K-1 (Form 1041)	
	19 Estate tax deduction including certain generation-skipping taxes (attach computation)	
20 Exemption	100.	
21 Add lines 18 through 20	100.	
Tax and Payments	22 Taxable income. Subtract line 21 from line 17. If a loss, see page 23 of the instructions	-4,301.
	23 Total tax (from Schedule G, line 7)	158.
	24 Payments: a 2010 estimated tax payments and amount applied from 2009 return	2,800.
	b Estimated tax payments allocated to beneficiaries (from Form 1041-T)	
	c Subtract line 24b from line 24a	2,800.
	d Tax paid with Form 7004 (see page 24 of the instructions)	
	e Federal income tax withheld. If any is from Form(s) 1099, check ☐	
	Other payments: f Form 2439 ; g Form 4136 ; Total	
	25 Total payments. Add lines 24c through 24e, and 24h	2,800.
	26 Estimated tax penalty (see page 24 of the instructions)	
27 Tax due. If line 25 is smaller than the total of lines 23 and 26, enter amount owed	NONE	
28 Overpayment. If line 25 is larger than the total of lines 23 and 26, enter amount overpaid	2,642.	
29 Amount of line 28 to be: a Credited to 2011 estimated tax 160. ; b Refunded	2,482.	

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of fiduciary or officer representing fiduciary		Date	22-3831284	May the IRS discuss this return with the preparer shown below (see instr.)? ☒ Yes ☐ No
Print/Type preparer's name		Preparer's signature	Date	PTIN
LOUIS J. DEROSE		<i>Louis J. Dero</i>	08/31/2011	P00000482
Firm's name		Firm's EIN		Phone no.
THOMSON REUTERS (TAX & ACCOUNTING)		75-1297386		
Firm's address				
343 THORNALL STREET, 7TH FL STE 710				
EDISON, NJ 08837				

For Paperwork Reduction Act Notice, see the separate instructions.

OF1010 2.000

Form **1041** (2010)

OPP0001590

**Application for Automatic Extension of Time To File Certain
Business Income Tax, Information, and Other Returns**

► File a separate application for each return.
► See separate instructions.

OMB No. 1545-0233

Print or Type	Name	Identifying number
	JOSHUA Z BERNSTEIN IRREV TRUST	20-7294156
	Number, street, and room or suite no. (If P.O. box, see instructions.)	
	18 COLUMBIA TURNPIKE	
	City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code)).	
	FLORHAM PARK, NJ 07932-2289	

Note. File request for extension by the due date of the return for which the extension is granted. See instructions before completing this form.

Part I Automatic 5-Month Extension

1a Enter the form code for the return that this application is for (see below) 0 5

Application Is For:	Form Code	Application Is For:	Form Code
Form 1065	09	Form 1041 (estate other than a bankruptcy estate)	04
Form 8804	31	Form 1041 (trust)	05

Part II Automatic 6-Month Extension

b Enter the form code for the return that this application is for (see below)

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-ND (section 4951 taxes)	20
Form 706-GS(T)	02	Form 1120-PC	21
Form 1041 (bankruptcy estate only)	03	Form 1120-POL	22
Form 1041-N	06	Form 1120-REIT	23
Form 1041-QFT	07	Form 1120-RIC	24
Form 1042	08	Form 1120S	25
Form 1065-B	10	Form 1120-SF	26
Form 1066	11	Form 3520-A	27
Form 1120	12	Form 8612	28
Form 1120-C	34	Form 8613	29
Form 1120-F	15	Form 8725	30
Form 1120-FSC	16	Form 8831	32
Form 1120-H	17	Form 8876	33
Form 1120-L	18	Form 8924	35
Form 1120-ND	19	Form 8928	36

- 2 If the organization is a foreign corporation that does not have an office or place of business in the United States, check here ☐
- 3 If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here ☐
- If checked, attach a schedule, listing the name, address, and Employer Identification Number (EIN) for each member covered by this application.

Part III All Filers Must Complete This Part

4 If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here ☐

5a The application is for calendar year 20¹¹ , or tax year beginning , 20 , and ending , 20

b Short tax year. If this tax year is less than 12 months, check the reason:

☐ Initial return ☐ Final return ☐ Change in accounting period ☐ Consolidated return to be filed

6 Tentative total tax	6	NONE
7 Total payments and credits (see instructions)	7	2,628.
8 Balance due. Subtract line 7 from line 6 (see instructions)	8	

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

Form 7004 (Rev. 11-2011)



Internal Revenue Service

United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Request Date: 09-23-2013
Response Date: 09-23-2013
Tracking Number: 100172569363

Account Transcript

FORM NUMBER: 1041

TAX PERIOD: Dec. 31, 2011

TAXPAYER IDENTIFICATION NUMBER: 20-7294171

JACOB BERNSTEIN IRREV TRUST
OPPENHEIMER TRUST COMPANY TTEE
18 COLUMBIA TPKE 3RD FL
FLORHAM PARK, NJ 07932-2266-995

016761

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

ACCOUNT BALANCE: \$0.00
ACCRUED INTEREST: \$0.00
ACCRUED PENALTY: \$0.00

AS OF: Jul. 15, 2013
AS OF: Apr. 15, 2012

ACCOUNT BALANCE
PLUS ACCRUALS
(THIS IS NOT A
PAYOFF AMOUNT): \$0.00

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

TOTAL INCOME: \$45.00
TOTAL DEDUCTIONS: \$1,038.00
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 (WHICHEVER IS LATER) Sep. 17, 2012
PROCESSED DATE Oct. 15, 2012

CODE	EXPLANATION OF TRANSACTION	TRANSACTIONS CYCLE	DATE	AMOUNT
150	Tax return filed 17244-259-26702-2	201240	10-15-2012	\$0.00
660	Estimated tax payment		07-15-2011	-\$1,139.00
660	Estimated tax payment		09-10-2011	-\$657.00
716	Credit you chose to transfer from prior tax period		04-15-2011	-\$160.00
660	Estimated tax payment		01-03-2012	-\$657.00
460	Extension of time to file ext. Date 09-15-2012		06-04-2012	\$0.00
836	Refund you chose to apply to next year's taxes		04-15-2012	\$2,613.00
976	Duplicate return filed 17244-033-19904-3		02-01-2013	\$0.00
290	Additional tax assessed 17254-493-17130-3	201314	04-22-2013	\$463.00

OPP0001592

Tracking Number: 100172569363

196	Interest charged for late payment	201314	04-22-2013	\$14.34
670	Payment		05-20-2013	-\$477.34

This Product Contains Sensitive Taxpayer Data

OPP0001593



Internal Revenue Service

United States Department of the Treasury
PHILADELPHIA, PA 19255-1498

Tracking ID: 100172569363
Date of Issue: 09-23-2013

016761.229578.0073.002 1 AB 0.384 536



JACOB BERNSTEIN IRREV TRUST
18 COLUMBIA TPKE 3RD FL
FLORHAM PARK, NJ 07932



016761

Tax Period: December, 2011

Information about the Request We Received

In this letter, we'll report the status of the request we received.

We've enclosed the transcript or transcripts that you requested on September 23, 2013.

A transcript of account shows a summary of your tax return and subsequent actions taken. These actions could include payments, amended returns, and corrections we made to the original return due to math mistakes.

Information for current tax years is available immediately on our computer systems. Delivery time to you depends on how you submit your request and the delivery method you select to receive the information.

If you have any questions about information contained in the transcripts or other enclosed information, please call us at the IRS telephone number listed in your local directory or at 1-800-829-0115.

Sincerely Yours,

Patricia LaPosta, Director
Electronic Products & Svcs Support

Enclosures:
Account Transcript

OPP0001594

Form 1041

Department of the Treasury - Internal Revenue Service
U.S. Income Tax Return for Estates and Trusts

2011

OMB No. 1545-0092

A Check all that apply:

☐ Decedent's estate

☐ Simple trust

☒ Complex trust

☐ Qualified disability trust

☒ ESBT (S portion only)

☐ Grantor type trust

☐ Bankruptcy estate - Ch. 7

☐ Bankruptcy estate - Ch. 11

☐ Pooled income fund

For calendar year 2011 or fiscal year beginning , 2011, and ending , 20

Name of estate or trust (If a grantor type trust, see the instructions.)

JACOB BERNSTEIN IRREV TRUST

Name and title of fiduciary

OPPENHEIMER TRUST COMPANY

Number, street, and room or suite no. (If a P.O. box, see the instructions.)

18 COLUMBIA TURNPIKE

City or town, state, and ZIP code

FLORHAM PARK, NJ 07932-2289

C Employer identification number

20-7294171

D Date entity created

09/01/2006

E Nonexempt charitable and split-interest trusts, check applicable box(es), see instructions.

☐ Described in sec. 4947(a)(1). Check here if not a private foundation . . . ☐

☐ Described in sec. 4947(a)(2)

B Number of Schedules K-1 attached (see instructions) **NONE**

F Check applicable boxes:

☐ Initial return ☐ Final return ☐ Amended return

☐ Change in fiduciary ☐ Change in fiduciary's name ☐ Change in fiduciary's address

G Check here if the estate or filing trust made a section 645 election ☐

Income	1	Interest income	SEE STATEMENT 1	1	1,815.
	2a	Total ordinary dividends	SEE STATEMENT 1	2a	1,230.
	b	Qualified dividends allocable to: (1) Beneficiaries	NONE (2) Estate or trust	567.	
	3	Business income or (loss). Attach Schedule C or C-EZ (Form 1040)		3	
	4	Capital gain or (loss). Attach Schedule D (Form 1041)		4	-3,000.
	5	Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)		5	
	6	Farm income or (loss). Attach Schedule F (Form 1040)		6	
	7	Ordinary gain or (loss). Attach Form 4797		7	
	8	Other income. List type and amount		8	
9	Total income. Combine lines 1, 2a, and 3 through 8		9	45.	
Deductions	10	Interest. Check if Form 4952 is attached ☐		10	
	11	Taxes		11	
	12	Fiduciary fees		12	663.
	13	Charitable deduction (from Schedule A, line 7)		13	
	14	Attorney, accountant, and return preparer fees		14	275.
	15a	Other deductions not subject to the 2% floor (attach schedule)		15a	
	b	Allowable miscellaneous itemized deductions subject to the 2% floor		15b	
	16	Add lines 10 through 15b		16	938.
	17	Adjusted total income or (loss). Subtract line 16 from line 9	17	-893.	
	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)		19	
20	Exemption		20	100.	
21	Add lines 18 through 20		21	100.	
Tax and Payments	22	Taxable income. Subtract line 21 from line 17. If a loss, see instructions		22	-993.
	23	Total tax (from Schedule G, line 7)		23	NONE
	24	Payments: a 2011 estimated tax payments and amount applied from 2010 return	5/10 2,613	24a	2,628.
	b	Estimated tax payments allocated to beneficiaries (from Form 1041-T)		24b	
	c	Subtract line 24b from line 24a		24c	2,628.
	d	Tax paid with Form 7004 (see instructions)		24d	
	e	Federal income tax withheld. If any is from Form(s) 1099, check ☐		24e	
	f	Other payments: Form 2439 ; g Form 4136 ; Total		24h	
	25	Total payments. Add lines 24c through 24e, and 24h		25	2,628.
	26	Estimated tax penalty (see instructions)		26	
27	Tax due. If line 25 is smaller than the total of lines 23 and 26, enter amount owed	5/10 2,613	27	NONE	
28	Overpayment. If line 25 is larger than the total of lines 23 and 26, enter amount overpaid	5/10 2,613	28	2,628.	
29	Amount of line 28 to be: a Credited to 2012 estimated tax 2,628. ; b Refunded		29		

Sign Here

Paid Preparer Use Only

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of fiduciary or officer representing fiduciary: *James Craig* Date: 22-3831284

Print/Type preparer's name: LOUIS J. DEROSE Preparer's signature: *Louis J. Dero* Date: 09/10/2012

Firm's name: THOMSON REUTERS (TAX & ACCOUNTING) Check if self-employed ☐ PTIN: P00000482

Firm's address: 343 THORNALL STREET, 7TH FL STE 710 Firm's EIN: 75-1297386

EDISON, NJ 08837 Phone no.

For Paperwork Reduction Act Notice, see the separate instructions.

1F1010 2.000

Form 1041 (2011)

S

OPP0001595

Form 1041

Department of the Treasury - Internal Revenue Service

U.S. Income Tax Return for Estates and Trusts

2011

OMB No. 1545-0092

A Check all that apply:

- ☐ Decedent's estate
- ☐ Simple trust
- ☒ Complex trust
- ☐ Qualified disability trust
- ☒ ESBT (S portion only)
- ☐ Grantor type trust
- ☐ Bankruptcy estate - Ch. 7
- ☐ Bankruptcy estate - Ch. 11
- ☐ Pooled income fund

For calendar year 2011 or fiscal year beginning

, 2011, and ending , 20

Name of estate or trust (If a grantor type trust, see the instructions.)

JACOB BERNSTEIN IRREV TRUST

Name and title of fiduciary

OPPENHEIMER TRUST COMPANY

Number, street, and room or suite no. (If a P.O. box, see the instructions.)

18 COLUMBIA TURNPIKE

City or town, state, and ZIP code

FLORHAM PARK, NJ 07932-2289

C Employer identification number

20-7294171

D Date entity created

09/01/2006

E Nonexempt charitable and split-interest trusts, check applicable box(es), see instructions.

☐ Described in sec. 4947(a)(1). Check here if not a private foundation . . . ☐
☐ Described in sec. 4947(a)(2)

☐ Change in trust's name

☐ Change in fiduciary's address
B Number of Schedules K-1 attached (see instructions) **NONE**

F Check applicable boxes:

☐ Initial return

☐ Final return

☒ Amended return

☐ Change in fiduciary

☐ Change in fiduciary's name
G Check here if the estate or filing trust made a section 645 election ☐

Income	1	Interest income	SEE STATEMENT 1	1	1,815.
	2a	Total ordinary dividends	SEE STATEMENT 1	2a	1,230.
	b	Qualified dividends allocable to: (1) Beneficiaries	NONE (2) Estate or trust	567.	
	3	Business income or (loss). Attach Schedule C or C-EZ (Form 1040)		3	
	4	Capital gain or (loss). Attach Schedule D (Form 1041)		4	-3,000.
	5	Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)		5	
	6	Farm income or (loss). Attach Schedule F (Form 1040)		6	
	7	Ordinary gain or (loss). Attach Form 4797		7	
	8	Other income. List type and amount		8	
9	Total income. Combine lines 1, 2a, and 3 through 8		9	45.	
Deductions	10	Interest. Check if Form 4952 is attached ☐		10	
	11	Taxes		11	
	12	Fiduciary fees		12	663.
	13	Charitable deduction (from Schedule A, line 7)		13	
	14	Attorney, accountant, and return preparer fees		14	275.
	15a	Other deductions not subject to the 2% floor (attach schedule)		15a	
	b	Allowable miscellaneous itemized deductions subject to the 2% floor		15b	
	16	Add lines 10 through 15b		16	938.
	17	Adjusted total income or (loss). Subtract line 16 from line 9	17	-893.	
	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)		19	
20	Exemption		20	100.	
21	Add lines 18 through 20		21	100.	
Tax and Payments	22	Taxable income. Subtract line 21 from line 17. If a loss, see instructions		22	-993.
	23	Total tax (from Schedule G, line 7)		23	463.
	24	Payments: a 2011 estimated tax payments and amount applied from 2010 return	5/15 2,150	24a	2,628.
	b	Estimated tax payments allocated to beneficiaries (from Form 1041-T)		24b	
	c	Subtract line 24b from line 24a		24c	2,628.
	d	Tax paid with Form 7004 (see instructions)		24d	
	e	Federal income tax withheld. If any is from Form(s) 1099, check ☐		24e	
	f	Other payments: Form 2439		24f	
	25	Total payments. Add lines 24c through 24e, and 24f		25	2,628.
26	Estimated tax penalty (see instructions)		26		
27	Tax due. If line 25 is smaller than the total of lines 23 and 26, enter amount owed		27	NONE	
28	Overpayment. If line 25 is larger than the total of lines 23 and 26, enter amount overpaid	5/15 2,150	28	2,165.	
29	Amount of line 28 to be: a Credited to 2012 estimated tax	464. ; b Refunded	29	1,701.	

Sign Here

Signature of fiduciary or officer representing fiduciary

Date

22-3831284

EIN of fiduciary if a financial institution

May the IRS discuss this return with the preparer shown below (see instr.) ☒ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name

LOUIS J. DEROSE

Preparer's signature

Date

12/27/2012

Check if self-employed ☐

PTIN

P00000482

Firm's name

THOMSON REUTERS (TAX & ACCOUNTING)

Firm's EIN

75-1297386

Firm's address

343 THORNALL STREET, 7TH FL STE 710

Phone no.

EDISON, NJ 08837

For Paperwork Reduction Act Notice, see the separate instructions.

1F1010 2.000

Form 1041 (2011)

S

OPP0001596



Department of the Treasury
Internal Revenue Service
Cincinnati OH 45999-0039

For assistance, call:
1-800-829-0115

Notice Number: CP220
Date: April 22, 2013

Taxpayer Identification Number:
20-7294171
Tax Form: 1041
Tax Period: December 31, 2011

033300.316602.0144.003 1 AB 0.384 700



JACOB BERNSTEIN IRREV TRUST
OPPENHEIMER TRUST COMPANY TTEE
18 COLUMBIA TPKE 3RD FL
FLORHAM PARK NJ 07932-2266

Amount You Owe
as of: May 13, 2013

\$477.34

333300

17244-259-26702-2

Statement of Adjustment to Your Account

Balance Due on Account Before Adjustment \$.00

Adjustment Computation

Tax - Increase	\$463.00	
Interest Charged	\$14.34	
Net Adjustment Charge		\$477.34
Total Amount You Owe		\$477.34

What You Need to Do

Pay the amount you owe now by using one of the following methods. To avoid additional penalty and/or interest, we must receive your payment by May 13, 2013. The Electronic Federal Tax Payment System (EFTPS) is the preferred method to ensure your tax payments are on time and secure.

- **EFTPS**
 - If you are currently enrolled, go to www.eftps.gov or call 1-800-555-4477.
 - To learn more about EFTPS and other electronic payment options, including credit card payments, visit www.irs.gov keyword: e-pay.
- **Check or Money Order**
 - Make your check or money order payable to the **United States Treasury**;
 - Write your taxpayer identification number, tax form number, tax period, and your phone number on your payment; and
 - Mail your payment with the payment voucher located at the bottom of this notice in the enclosed envelope.

If you choose to pay by check or money order, please allow enough mailing time so that we receive your payment by May 13, 2013.



Notice Number: CP145
Date: October 15, 2012

Taxpayer Identification Number:
20-7294171
Tax Form: 1041
Tax Period: December 31, 2011

058495.252436.0243.006 1 AB 0.374 702



JACOB BERNSTEIN IRREV TRUST
OPPENHEIMER TRUST COMPANY TTEE
18 COLUMBIA TPKE 3RD FL
FLORHAM PARK NJ 07932-2266



058495

Application of Overpayment

On the return identified above, you asked to have \$2,628.00 applied to your next tax period.

We were able to apply only \$2,613.00 of the amount because of one of the following reasons:

- (1) There was an error on your return, or
- (2) You had an outstanding balance on another account, or
- (3) A penalty amount was charged to your account, or
- (4) The payments claimed on your return were more than the total amount credited to your account, or
- (5) A condition on your account will not allow the application of your credit at this time.

If (1), (2), or (3) above apply, you should receive a separate notice explaining the decrease in your overpayment.

If (4) applies, and you do not believe all your payments were properly credited to your account, or if (5) applies, and you do not receive notification from us within 45 days regarding the credit, please call us at the toll-free number near the top of this notice.

No further action is required by you. However, you should keep this notice with your records for preparing your next tax return. If you have any questions, you may call us at the number listed above.

Thank you for your cooperation.

For tax forms, instructions and information visit www.irs.gov. (Access to this site will not provide you with your specific taxpayer account information.)



Internal Revenue Service
United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Request Date: 09-23-2013
Response Date: 09-23-2013
Tracking Number: 100172569363

Account Transcript

FORM NUMBER: 1041

TAX PERIOD: Dec. 31, 2012

TAXPAYER IDENTIFICATION NUMBER: 20-7294171

JACOB BERNSTEIN IRREV TRUST
OPPENHEIMER TRUST COMPANY TTEE
18 COLUMBIA TPKE 3RD FL
FLORHAM PARK, NJ 07932-2266-995

016759

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

ACCOUNT BALANCE:	-\$2,613.00	
ACCRUED INTEREST:	\$0.00	AS OF: Jul. 15, 2013
ACCRUED PENALTY:	\$0.00	AS OF:

ACCOUNT BALANCE
PLUS ACCRUALS
(THIS IS NOT A
PAYOFF AMOUNT): -\$2,613.00

XX INFORMATION FROM THE RETURN OR AS ADJUSTED XX

TOTAL INCOME:	0.00
TOTAL DEDUCTIONS:	0.00
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 NOT PRESENT FOR THIS ACCOUNT

CODE	EXPLANATION OF TRANSACTION	TRANSACTIONS CYCLE	DATE	AMOUNT
	No tax return filed			
716	Credit you chose to transfer from prior tax period		04-15-2012	-\$2,613.00
460	Extension of time to file ext. Date 09-15-2013		07-15-2013	\$0.00

This Product Contains Sensitive Taxpayer Data

OPP0001599



Internal Revenue Service

United States Department of the Treasury

PHILADELPHIA, PA 19255-1498

Tracking ID: 100172569363
Date of Issue: 09-23-2013

016759.229578.0073.002 1 AB 0.384 536



JACOB BERNSTEIN IRREV TRUST
18 COLUMBIA TPKE 3RD FL
FLORHAM PARK, NJ 07932



016759

Tax Period: December, 2012

Information about the Request We Received

In this letter, we'll report the status of the request we received.

We've enclosed the transcript or transcripts that you requested on September 23, 2013.

A transcript of account shows a summary of your tax return and subsequent actions taken. These actions could include payments, amended returns, and corrections we made to the original return due to math mistakes.

Information for current tax years is available immediately on our computer systems. Delivery time to you depends on how you submit your request and the delivery method you select to receive the information.

If you have any questions about information contained in the transcripts or other enclosed information, please call us at the IRS telephone number listed in your local directory or at 1-800-829-0115.

Sincerely Yours,

Patricia LaPosta, Director
Electronic Products & Svcs Support

Enclosures:
Account Transcript

OPP0001600

Form 1041

Department of the Treasury - Internal Revenue Service

U.S. Income Tax Return for Estates and Trusts

Information about Form 1041 and its separate instructions is at www.irs.gov/form1041.

2012

OMB No. 1545-0092

A Check all that apply:		For calendar year 2012 or fiscal year beginning		, 2012, and ending		, 20		
☐	Decedent's estate	Name of estate or trust (If a grantor type trust, see the instructions.)				C Employer identification number		
☐	Simple trust					20-7294171		
☒	Complex trust	Name and title of fiduciary				D Date entity created		
☐	Qualified disability trust					09/01/2006		
☒	ESBT (S portion only)	Number, street, and room or suite no. (If a P.O. box, see the instructions.)				E Nonexempt charitable and split-interest trusts, check applicable box(es), see instructions.		
☐	Grantor type trust					☐ Described in sec. 4947(a)(1). Check here		
☐	Bankruptcy estate - Ch. 7	City or town, state, and ZIP code				If not a private foundation ☐		
☐	Bankruptcy estate - Ch. 11							
☐	Pooled income fund	FLORHAM PARK, NJ 07932-2289				Described in sec. 4947(a)(2)		
B Number of Schedules K-1 attached (see instructions) 1		F Check applicable boxes:		Initial return ☐ Final return ☐		Amended return ☐		
		Change in fiduciary ☐		Change in fiduciary's name ☐		Change in fiduciary's address ☐		
G Check here if the estate or filing trust made a section 645 election ☐								
Income	1 Interest income	SEE STATEMENT 1					1	
	2a Total ordinary dividends	SEE STATEMENT 1					2a	1,154.
	b Qualified dividends allocable to: (1) Beneficiaries	601. (2) Estate or trust						NONE
	3 Business income or (loss). Attach Schedule C or C-EZ (Form 1040)						3	
	4 Capital gain or (loss). Attach Schedule D (Form 1041)						4	-3,000.
	5 Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)						5	
	6 Farm income or (loss). Attach Schedule F (Form 1040)						6	
	7 Ordinary gain or (loss). Attach Form 4797						7	
	8 Other income. List type and amount						8	
9 Total income. Combine lines 1, 2a, and 3 through 8						9	-1,846.	
Deductions	10 Interest. Check if Form 4952 is attached ☐						10	
	11 Taxes						11	
	12 Fiduciary fees						12	759.
	13 Charitable deduction (from Schedule A, line 7)						13	
	14 Attorney, accountant, and return preparer fees						14	275.
	15a Other deductions not subject to the 2% floor (attach schedule)						15a	
	b Allowable miscellaneous itemized deductions subject to the 2% floor						15b	
	16 Add lines 10 through 15b						16	1,034.
	17 Adjusted total income or (loss). Subtract line 16 from line 9	17 -2,880.					17	
	18 Income distribution deduction (from Schedule B, line 15). Attach Schedules K-1 (Form 1041)						18	120.
	19 Estate tax deduction including certain generation-skipping taxes (attach computation)						19	
20 Exemption						20	100.	
21 Add lines 18 through 20						21	220.	
Tax and Payments	22 Taxable income. Subtract line 21 from line 17. If a loss, see instructions						22	-3,100.
	23 Total tax (from Schedule G, line 7)						23	NONE
	24 Payments: a 2012 estimated tax payments and amount applied from 2011 return						24a	464.
	b Estimated tax payments allocated to beneficiaries (from Form 1041-T)						24b	
	c Subtract line 24b from line 24a						24c	464.
	d Tax paid with Form 7004 (see instructions)						24d	
	e Federal income tax withheld. If any is from Form(s) 1099, check ☐						24e	
	Other payments: f Form 2439 ; g Form 4136 ; Total						24h	
	25 Total payments. Add lines 24c through 24e, and 24h						25	464.
	26 Estimated tax penalty (see instructions)						26	
27 Tax due. If line 25 is smaller than the total of lines 23 and 26, enter amount owed						27	NONE	
28 Overpayment. If line 25 is larger than the total of lines 23 and 26, enter amount overpaid						28	464.	
29 Amount of line 28 to be: a Credited to 2013 estimated tax ; b Refunded						29	464.	
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.								
Sign Here	Signature of fiduciary or officer representing fiduciary					Date		
	Signature of fiduciary or officer representing fiduciary					Date		
Paid Preparer Use Only	Print/Type preparer's name		Preparer's signature		Date			
	LOUIS J. DEROSE		Signature of Louis J. Deroose		09/12/2013			
	Firm's name				Firm's EIN			
	THOMSON REUTERS (TAX & ACCOUNTING)				75-1297386			
Firm's address				Phone no.				
343 THORNALL STREET, 7TH FL STE 710								
EDISON, NJ 08837								

For Paperwork Reduction Act Notice, see the separate instructions.

2F1010 2.000

Form 1041 (2012)

S

OPP0001601

MC 0917

posted 2/12/17

United States Treasury 15-51
000 P 495,163,276

Check No. 

02 04 14 20091700 KANSAS CITY, MO 4034 03566922
000181354445 4034 03566922 I 00002014020170

Pay to the order of JACOB BERNSTEIN IRREV TRUST
OPPENHEIMER TRUST COMPANY TTEE
18 COLUMBIA TPKE 3RD FL
FLORHAM PARK NJ 07932 2266

\$*****2674*93
VOID AFTER ONE YEAR

REGIONAL TREASURER'S OFFICE
002 

JACO CINCIN 12/2012 F-1041 REF 05
61.93 INT 285 DAYS

⑆0318⑈ ⑆000000518⑆ 03566922⑈ 050214

OPP0001602

Notice Number: CP267
Date: October 21, 2013

Taxpayer Identification Number:
20-7294171
Tax Form: 1041
Tax Period: December 31, 2012

Your Copy

000361.378929.0004.001 1 MB 0.405 850

JACOB BERNSTEIN IRREV TRUST
OPPENHEIMER TRUST COMPANY TTEE
18 COLUMBIA TPKE 3RD FL
FLORHAM PARK NJ 07932-2266

000361

OVERPAYMENT NOTICE - RESPONSE REQUIRED

201403

WHERE DO YOU WANT US TO APPLY YOUR CREDITS?

Our records show a potential overpayment on your account. You have more credits (including deposits or estimated payments) than the amount you claimed on Form 1041 for the tax period December 31, 2012. We show the following information:

Description	Amount
Total Tax on Return	\$0.00
Less:	
Estimated Tax Payments	\$0.00
Credit Applied From Prior Period (CR)	\$2,613.00
Other Credits	\$0.00
Total Deposits and Credits	\$2,613.00
Overpayment Applied To Next Period	\$0.00
Interest	\$0.00
Remaining Overpayment	\$2,613.00

Please check your records against the credit(s) we show below for this tax period to ensure that all your payments were applied correctly. Call the telephone number shown above and tell us if we have misapplied any of your credits. Please identify these credits by tax form, tax period, and amount; then tell us where you want them applied. **Please reply within thirty days of the notice date.**

If you don't reply, or if you reply and there is still an overpayment on the account after we make any requested changes, we may apply the overpayment to any other outstanding balance you may owe before issuing a refund.

<u>Date</u>	<u>Amount</u>
04/15/2012 CR	\$2,613.00

For tax forms, instructions and information visit www.irs.gov. (Access to this site will not provide you with your specific taxpayer account information.)

Form 1041

Department of the Treasury - Internal Revenue Service

U.S. Income Tax Return for Estates and Trusts

Information about Form 1041 and its separate instructions is at www.irs.gov/form1041.

2013

OMB No. 1545-0092

A Check all that apply:		For calendar year 2013 or fiscal year beginning		, 2013, and ending		, 20	
☐	Decedent's estate	Name of estate or trust (If a grantor type trust, see the instructions.)					
☐	Simple trust	JACOB BERNSTEIN IRREV TRUST					
☒	Complex trust	Name and title of fiduciary					
☒	Qualified disability trust	OPPENHEIMER TRUST COMPANY OF DELAWARE					
☐	ESBT (S portion only)	Number, street, and room or suite no. (If a P.O. box, see the instructions.)					
☐	Grantor type trust	405 SILVERSIDE RD - SUITE 250					
☐	Bankruptcy estate - Ch. 7	City or town, state or province, country, and ZIP or foreign postal code					
☐	Bankruptcy estate - Ch. 11	WILMINGTON, DE 19809					
☐	Pooled income fund						
B Number of Schedules K-1 attached (see instructions) 1		F Check applicable boxes:		Initial return		Final return	
				Change in trust's name		Change in fiduciary	
						X Change in fiduciary's name	
						X Change in fiduciary's address	
G Check here if the estate or filing trust made a section 645 election ☐ Trust EIN ☐							

Income	1 Interest income	1	
	2a Total ordinary dividends SEE STATEMENT 1	2a	316.
	b Qualified dividends allocable to: (1) Beneficiaries NONE (2) Estate or trust 152.		
	3 Business income or (loss). Attach Schedule C or C-EZ (Form 1040)	3	
	4 Capital gain or (loss). Attach Schedule D (Form 1041)	4	6,734.
	5 Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)	5	
	6 Farm income or (loss). Attach Schedule F (Form 1040)	6	
	7 Ordinary gain or (loss). Attach Form 4797	7	
	8 Other income. List type and amount	8	
9 Total income. Combine lines 1, 2a, and 3 through 8	9	7,050.	
Deductions	10 Interest. Check if Form 4952 is attached ☐	10	
	11 Taxes	11	
	12 Fiduciary fees	12	330.
	13 Charitable deduction (from Schedule A, line 7)	13	
	14 Attorney, accountant, and return preparer fees	14	472.
	15a Other deductions not subject to the 2% floor (attach schedule)	15a	
	b Net operating loss deduction (see instructions)	15b	
	c Allowable miscellaneous itemized deductions subject to the 2% floor	15c	
	16 Add lines 10 through 15c	16	802.
	17 Adjusted total income or (loss). Subtract line 16 from line 9	17	6,248.
	18 Income distribution deduction (from Schedule B, line 15). Attach Schedules K-1 (Form 1041)	18	
Tax and Payments	19 Estate tax deduction including certain generation-skipping taxes (attach computation)	19	
	20 Exemption	20	100.
	21 Add lines 18 through 20	21	100.
	22 Taxable income. Subtract line 21 from line 17. If a loss, see instructions	22	6,148.
	23 Total tax (from Schedule G, line 7)	23	555.
	24a Payments: a 2013 estimated tax payments and amount applied from 2012 return	24a	
	b Estimated tax payments allocated to beneficiaries (from Form 1041-T)	24b	
	c Subtract line 24b from line 24a	24c	
	d Tax paid with Form 7004 (see instructions)	24d	555.
	e Federal income tax withheld. If any is from Form(s) 1099, check ☐	24e	
	Other payments: f Form 2439 ; g Form 4136 ; Total	24h	
25 Total payments. Add lines 24c through 24e, and 24h	25	555.	
26 Estimated tax penalty (see instructions)	26		
27 Tax due. If line 25 is smaller than the total of lines 23 and 26, enter amount owed	27	NONE	
28 Overpayment. If line 25 is larger than the total of lines 23 and 26, enter amount overpaid	28		
29 Amount of line 28 to be: a Credited to 2014 estimated tax ; b Refunded	29		

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Paid Preparer Use Only	Signature of fiduciary or officer representing fiduciary	Date	EIN of fiduciary if a financial institution	Check ☐ if PTIN self-employed	PTIN
	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	LOUIS J. DEROSE	<i>Louis J. Dero</i>	09/09/2014	self-employed	P00000482
	Firm's name	Firm's EIN	Phone no.		
	ERNST & YOUNG U.S. LLP	34-6565596	732-767-9100		
	Firm's address				
	99 WOOD AVENUE SOUTH				
	ISELIN, NJ 08830				

For Paperwork Reduction Act Notice, see the separate instructions.

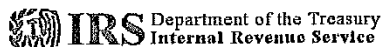
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Form 1041 (2013)

S

OPP0001604

000916



HOLTSVILLE, NY 00501

021952.823912.0067.002 1 AT 0.357 372



JOSH BERNSTEIN IRREV TRUST
 OPPENHEIMER TRUST COMPANY TTEE
 18 COLUMBIA TPKE 3RD FL
 FLORHAM PARK NJ 07932-2266

021952

Form 1099 (Rev. 9-07)

Statement for Recipients of Interest Income	Calendar Year
(Please keep this copy for your records)	2010
Recipient's Identification Number 20-7294156	Total Interest Paid or Credited \$10.79
PAYER'S Federal Identification Number 38-1798424	

This information is being furnished to the appropriate department of Internal Revenue Service. The amount of interest paid or credited to you in the calendar year shown is on an overpayment of federal tax. This amount may represent interest on an overpayment for more than one year, or more than one kind of tax. It may have been paid with your tax refund or by separate check; or part or all may have been applied against other taxes you owed. If you are required to file a tax return, report this interest as income on your return.

OPP0001605



405 SILVERSIDE RD. 2ND FLOOR • WILMINGTON, DE 19809

ACCOUNT #/NAME:

21 00 0916 0 03
BERNSTEIN/JOSHUA Z

DESCRIPTION:

2013 FEDERAL FIDUCIARY INCOME TAX
PAID WITH EXTENSION

CHECK #:

0026930

DATE:

Apr 11, 2014

AMOUNT:

\$480.00

PAYEE:

UNITED STATES TREASURY

OPP0001606

Page: 1 Document Name: Oppenheimer & Co. Inc.

FDH2 - OPCO INFORMATION SYSTEMS	ADD	FED WIRE DAILY PAYMENT	04/11/14	
ACCOUNT TP	AMOUNT	APPR DATE	TRANS CODE	VALUE DATE
G511434388 01	480 . 00 / /		WFD	20140411
S/W:	. 00 STATE:	F/W:	. 00 W/TRANS:	CUR: USD
--- BENEFICIARY BANK-----		--- BY ORDER OF (CURR NAME/ADDRESS)-		
ABA/ID: 021000021		SIMON BERNSTEIN TRUST \$00303 FBO JO		
ACCT :		SH BERNSTEIN DTD 9/7/06 OPCO TR CO		
NAME: JP MORGAN CHASE		OF DELAWARE SUCC TTEE 405 SILVERSID		
ADR1:		E RD 2ND FL WILMINGTON DE 19809		
ADR2:		--- FEE WAIVED: Y (Y/N) -----		
--- BENEFICIARY CUSTOMER ---3RD PARTY---		--- BENEF INFORMATION -----		
ACCT: 066603757		1		
NAME: OPPENHEIMER TRUST CO CLEARING ACCT		2		
ADR1: 18 COLUMBIA TURNPIKE		3		
ADR2: FLORHAM PARK NJ 07932		--- BANK TO BANK INFO -----		
ADR3:		1		
--- INTERMEDIARY BANK -----		2		
ABA/ID:		3		
ACCT :		FED: _____		
NAME:		BNK: _____		
ADR1:		TR1: _____		
ADR2:		TR2: _____		
F1=INQ F4=DEL F5=UPD F6=ADD F10=APPR				
WIRE REQUEST ACCEPTED , REQUIRES APPROVAL . F1=INQUIRY				

Name: Khanh - Date: 4/11/2014 Time: 9:38:46 AM

OPP0001607

G51-1434388 USD RR=J4P SIMON BERNSTEIN TRUST \$00303 PAGE: 1
 DATE- 04/09/14 FBO JOSH BERNSTEIN TEL # 561-988-8984
 TD OPEN 0.00DR PRIME CASH SERIES
 TDBL 0.00 MKT VAL 2,674 EQUITY 2,674 TYP-1 0.00
 SDBL 0.00 HSE-EXCS 0 CASH-AVL 0 TYP-2 0.00
 MFUND 2,674.94 HSE-CALL 0 BUY-POWR 0 TYP-9 0.00
 CS/EQ 0.00 FDL-CALL 0 SMA-BAL 0 OTHER 0.00

MULTI-CURRENCY PLATFORM: HOLDINGS IN --> US \$

LONG/SHORT	SECURITY	DESCRIPTION	PRICE	MKT VAL
*** TYPE 1 ***				
2,674.940	ADVANTAGE BANK DEPOSIT	ABDXX *	1.000	2,674.94
	FDIC INSURED AT VARIOUS BKS			
	ACCRUED INCOME	----->	.01000	

UNPRICED ITEMS 0 PRICED ITEMS VALUE 2,674.94

N)EXT (P)REV PAGE# /ACCT (MF) TYP(T1-T9) (S:)SEC (E)ND
 <F2>N&A <F3>MONEY <F4>HIST <F8>CUST <F9>FAIQ <F11>PREV <F12>MENU

Report Date: April 10, 2014 2:17 PM
Previous Close Date: April 9, 2014

Pending Disbursements

* Indicates changed from beginning of day

Serial/ Check #	Account/ Payee #	Disb #	Account/ Payee Name	Disb Type	Payment Act Meth	Pmnt/Print Date	Status	Pmnt/Gross Amount	Income Amount	Trans	Principal Amount	Trans
000003	21 00 0916 0 03		BERNSTEIN/JOSHUA Z	A	1 C	04/11/2014		480.00			480.00	639
		01						480.00				
	00015		UNITED STATES TREASURY									

Description Lines

2013 FEDERAL FIDUCIARY INCOME TAX
PAID WITH EXTENSION

Report Date: April 10, 2014 2:17 PM
Previous Close Date: April 9, 2014

Pending Disbursements

* Indicates changed from beginning of day

TOTALS FOR ALL RECORDS SELECTED

PAYMENT METHOD		CASH CHANGE		WITHHOLDING	
Checks	1	Income Cash	0.00	Federal	0.00
Consolidated Checks	0	Principal Cash	480.00	State	0.00
Credit Advices	0			Cat 3 - FICA	0.00
Direct Deposit	0			Cat 3 - Other	0.00
Consolidated Payer	0			Category 4	0.00
Transaction Only	0			Category 5	0.00
				Category 6	0.00
Total	1	Total	480.00	Total	0.00



Department of the Treasury
Internal Revenue Service

HOLTSVILLE, NY 00501

1/13/12 to Fast Jay

#000916

018922.154579.0059.001 1 AT 0.365 372



JOSH BERNSTEIN IRREV TRUST
OPPENHEIMER TRUST COMPANY TTEE
18 COLUMBIA TPKE 3RD FL
FLORHAM PARK NJ 07932-2266

018922

Form 1099 (Rev. 9-07)

Statement for Recipients of Interest Income	Calendar Year
(Please keep this copy for your records)	2011
Recipient's Identification Number 20-7294156	Total Interest Paid or Credited \$1,814.87
PAYER'S Federal Identification Number 38-1798424	

This information is being furnished to the appropriate department of Internal Revenue Service. The amount of interest paid or credited to you in the calendar year shown is on an overpayment of federal tax. This amount may represent interest on an overpayment for more than one year, or more than one kind of tax. It may have been paid with your tax refund or by separate check; or part or all may have been applied against other taxes you owed. If you are required to file a tax return, report this interest as income on your return.

OPP0001611



CBIZ Goldstein Lewin

Josh Bernstein Irrevocable Trust
Oppenheimer Trust Company
18 Columbia Turnpike 3rd Floor
Florham Park, NJ 07932

Invoice No. 80454
Date 08/12/2010
Client No. 4002236.0
Total Amount Due \$ 1,954.50

TO INSURE PROPER CREDIT, PLEASE WRITE INVOICE NUMBER ON CHECK
AND DETACH THIS STUB AND RETURN WITH YOUR PAYMENT

Professional Services Rendered Through July 31, 2010

Accumulation and analysis of information and preparation of U.S.
Fiduciary Tax Return (Form 1041) for 2009.

\$ 500.00

Invoice Total 500.00

Optional prepaid audit and notice correspondence fee covering 2009
Fiduciary Income Tax Return.

100.00

Current Total 600.00

Previous Balance 1,354.50

Amount Due \$ 1,954.50

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
600.00	0.00	0.00	0.00	1,354.50	1,954.50

Invoice Due Upon Receipt

Payments Received Are Posted Through Above Invoice Date

Client Name: Josh Bernstein Irrevocable Trust
Invoice No.: 80454

Client No: 4002236
Invoice Date: 08/12/2010

Make check payable to: CBIZ MHM LLC (Boca GL)

Remit payment to: PO Box 953152, St. Louis, MO 63195-3152

Ph: 561.994.5050 ■ F: 561.241.0071 ■ www.cbizgl.com

A finance charge of 1.5% per month will be added to any unpaid balance over 60 days from invoice date.

OPP0001612

For the Account of: **SIMON BERNSTEIN IRREVOCABLE TRUST U/A 9/7/06**
FBO JOSHUA Z BERNSTEIN
OPPENHEIMER TRUST CO OF DE, SUCCESSOR TRUSTEE

Report Date: **03/19/2015 4:15 PM**
Previous Close Date: **03/18/2015**

Account Number: **21 00 0916 0 03**

Reconstruct Account Holdings As Of 05/26/2014

CUSIP	Security Name	Shares / Par	Investment	Unit Price	Market Value	Price Date
00758Z908	ADVANTAGE BANK DEPOSIT	2,194.9600	2,194.96	0.00	2,194.96	
991004995	BERNSTEIN FAMILY REALTY LLC	0.3333	33.33	0.00	33.33	
994000990	LIC HOLDINGS INC 1.33% SHARE	1.0000	1.00	0.00	1.00	
	Total Securities	2,196.2933	2,229.29		2,229.29	
	Income Cash		61.96		61.96	
	Principal Cash		-61.96		-61.96	
	TOTAL		2,229.29		2,229.29	

OPP0001613

Simon Bernstein fbo Joshua Bernstein
EIN: 20-7294156

Tax Year 2008

Original return filed

Total tax = \$0.00
Payments as shown on return = \$42,131.00
Overpayment as shown on return = \$42,131.00
Refund due \$42,131.00
Refund check was received but not cashed and was voided and returned to the IRS when the amended return was filed (see letter to IRS dated 11/15/10 sent with amended return).

Amended return filed

Total tax = \$8,261.00
Payments as shown on return = \$42,131.00
Overpayment as shown on return - \$33,870.00
Credit to 2009 = \$8,300.00
Refund due = \$25,570.00
Refund check for \$27,384.69 posted 1/20/11 (\$25,569.82 plus interest of \$1,814.87)

Tax Year 2009

Return filed

Total tax = \$2,771.00
Payments as shown on return = \$8,300.00
Overpayment as shown on return = \$5,529.00
Credit to 2010 = \$2,800.00
Refund due = \$2,729.00
Refund check for \$2,739.79 posted 1/3/11 (\$2,729.00 plus interest of \$10.79)

Tax Year 2010

Return filed

Total tax = \$158.00
Payments as shown on return = \$2,800.00
Overpayment as shown on return = \$2,642.00
Credit to 2011 = \$160.00
Refund due = \$2,482.00
Refund check posted 10/24/11

Tax Year 2011

Original return filed (payments on account were reported as \$2,628.00 but should have been \$2,613.00 = difference of \$15.00)

Total tax = \$0.00
Payments as shown on return = \$2,628.00 (should have been \$2,613.00)
Overpayment as shown on return = \$2,628.00 (should have been \$2,613.00)
Credit to 2012 = \$2,628.00 (should have been \$2,613.00)
Refund due = \$0.00

Tax Year 2011 -continued

Amended return filed

Total tax = \$463.00

Payments as shown on return = \$2,628.00 (should have been \$2,613.00-see above re: \$15.00 difference)

Overpayment as shown on return = \$2,165.00 (should have been \$2,150.00-see above re: \$15.00 difference)

Credit to 2012 = \$464.00

Refund due = \$1,701.00 (should have been \$1,686.00-see above re: \$15.00 difference)

Per IRS notice dated 3/29/13, we were notified that the IRS credited the entire refund (\$2,613.00) from the original 2011 return to 2012 and did not follow the instructions on the amended return. Since the IRS did this, the \$463.00 total tax was not deducted from the payments reported. We received a notice from the IRS dated 4/15/13 of tax due of \$463.00 plus interest of \$14.07 which was paid on 5/15/13.

Tax Year 2012

Return filed

Total tax = \$0.00

Payments as shown on return = \$464.00

Refund due = \$464.00

Payments were actually \$2,613.00 (see Tax Year 2012 for explanation). The total refund of \$2,674.93 was posted 2/12/14 (\$2,613.00 plus interest \$61.93)

Tax Year 2013

Return filed

Total tax = \$480.00

Payments as shown on return = \$480.00

Overpayment as shown on return = \$0.00

EXTENSION GRANTED TO 09/15/2009

Form 1041

Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return for Estates and Trusts

2008

For calendar year 2008 or fiscal year beginning

, 2008 and ending

OMB No. 1545-0092

A Type of entity: ☐ Decedent's estate ☐ Simple trust ☒ Complex trust ☐ Qualified disability trust ☒ ESBT (S portion only) ☐ Grantor type trust ☐ Bankruptcy estate-Ch. 7 ☐ Bankruptcy estate-Ch. 11 ☐ Pooled income fund		Name of estate or trust (If a grantor type trust, see page 14 of the instructions.) JOSH BERNSTEIN IRREVOCABLE TRUST Name and title of fiduciary OPPENHEIMER TRUST COMPANY, TRUSTEE Number, street, and room or suite no. (If a P.O. box, see page 16 of the instructions.) 18 COLUMBIA TURNPIKE, 3RD FLOOR City or town, state, and ZIP code FLORHAM PARK NJ 07932		C Employer identification number 20-7294156
B No. of Schedules K-1 attached 0		☐ Check applicable boxes: ☐ Initial return ☐ Final return ☐ Amended return ☒ Change in fiduciary ☒ Change in fiduciary's name ☒ Change in fiduciary's address	D Date entity created 09/01/2006 E Nonexempt charitable and split-interest trusts, check applicable boxes (see pg 16 of the instr.): ☐ Described in section 4947(a)(1) ☐ Not a private foundation ☐ Described in section 4947(a)(2)	

G Check here if the estate or filing trust made a section 645 election ☐

Income	1	Interest income		1	
	2 a	Total ordinary dividends	SEE STATEMENT 1	2a	2,026.
	b	Qualified dividends allocable to: (1) Beneficiaries 0. (2) Estate or trust	572.		
	3	Business income or (loss). Attach Schedule C or C-EZ (Form 1040)		3	
	4	Capital gain or (loss). Attach Schedule D (Form 1041)		4	<3,000.>
	5	Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)		5	
	6	Farm income or (loss). Attach Schedule F (Form 1040)		6	
	7	Ordinary gain or (loss). Attach Form 4797		7	
	8	Other income. List type and amount		8	
9	Total income. Combine lines 1, 2a, and 3 through 8		9	<974.>	
Deductions	10	Interest. Check if Form 4952 is attached ☐		10	
	11	Taxes		11	
	12	Fiduciary fees		12	490.
	13	Charitable deduction (from Schedule A, line 7)		13	
	14	Attorney, accountant, and return preparer fees		14	
	15 a	Other deductions not subject to the 2% floor (attach schedule)		15a	
	b	Allowable miscellaneous itemized deductions subject to the 2% floor	SEE STATEMENT 2	15b	361.
	16	Add lines 10 through 15b		16	851.
	17	Adjusted total income or (loss). Subtract line 16 from line 9	17 <1,825.>		
	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)		19	
20	Exemption		20	100.	
21	Add lines 18 through 20		21	100.	
Tax and Payments	22	Taxable income. Subtract line 21 from line 17. If a loss, see page 23 of the instructions		22	<1,925.>
	23	Total tax (from Schedule G, line 7)		23	0.
	24	Payments: a 2008 estimated tax payments and amount applied from 2007 return		24a	42,131.
	b	Estimated tax payments allocated to beneficiaries (from Form 1041-T)		24b	
	c	Subtract line 24b from line 24a		24c	42,131.
	d	Tax paid with Form 7004 (see page 24 of the instructions)		24d	
	e	Federal income tax withheld. If any is from Form(s) 1099, check ☐		24e	
	f	Other payments: f Form 2439 ; g Form 4136 ; Total		24h	
	25	Total payments. Add lines 24c through 24e, and 24h		25	42,131.
	26	Estimated tax penalty (see page 24 of the instructions)		26	
27	Tax due. If line 25 is smaller than the total of lines 23 and 26, enter amount owed		27		
28	Overpayment. If line 25 is larger than the total of lines 23 and 26, enter amount overpaid		28	42,131.	
29	Amount of line 28 to be: a Credited to 2009 estimated tax ; b Refunded		29	42,131.	

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.	
	Signature of fiduciary or officer representing fiduciary	Date
Paid	Preparer's signature	Date
	Firm's name (or yours if self-employed)	Check if self-employed ☐
	Preparer's SSN or PTIN	
Preparer's Use Only	Address, and ZIP code	EIN
	BOCA RATON, FL 33486	59-2147155
LHA	Phone no.	(561)994-5050

810801 12-31-08 For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form 1041 (2008)

OPP0001616



Oppenheimer Trust Company
18 Columbia Turnpike
Florham Park, NJ 07932
Phone 973-245-4635
Fax 973-245-4699

November 16, 2010

Department of the Treasury
Internal Revenue Service Center
Cincinnati, OH 45999-0048

Re: Josh Bernstein Irrevocable Trust EIN 20-7294156
Amended 2008 Form 1041

Gentlemen:

Enclosed for the above referenced trust are:

Amended 2008 Form 1041

Voided United States Treasury Check No. 2309 98884744 dated 9/29/2009 in the
amount of \$42,130.82 (refund from the return originally filed on 8/19/2009)

Please note that the amount of the voided refund check we are returning has been
reported in the 2008 tax payments on the amended return.

If you have any questions, please contact us.

Sincerely,

A handwritten signature in cursive script, appearing to read 'Janet Sigalbs'.

Janet Sigalbs

Vice President & Operations Manager

OPP0001617



United States Treasury

15-51
000

A 623,761,698



Pay to
the order of

09 29 09 75 AUSTIN, TEXAS

2309 98884744 20091700 105 2JOSH ONCNATIF-1041 REF

JOSH BEINSTEIN IRREV TRUST

TRACI KRATICH PATTEE

18 COLUMBIA TURNPIKE 3RD FL

FLORHAM PARK NJ 07932-2266

Check No.



2309 98884744

ONCNATIF-1041 REF

VOID AFTER ONE YEAR

12/08
44

\$**42130*82

REGIONAL CURSING OFFICER



2309

0000000518 988847442 050909

EXTENSION GRANTED TO 3/15/2009

Form 1041

Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return for Estates and Trusts

2008

For calendar year 2008 or fiscal year beginning

, 2008 and ending

OMB No. 1545-0092

A Type of entity: ☐ Decedent's estate ☐ Simple trust ☒ Complex trust ☐ Qualified disability trust ☒ ESBT (S portion only) ☐ Grantor type trust ☐ Bankruptcy estate-Ch. 7 ☐ Bankruptcy estate-Ch. 11 ☐ Pooled income fund		Name of estate or trust (If a grantor type trust, see page 14 of the instructions.) JOSH BERNSTEIN IRREVOCABLE TRUST Name and title of fiduciary OPPENHEIMER TRUST COMPANY, TRUSTEE Number, street, and room or suite no. (If a P.O. box, see page 15 of the instructions.) 18 COLUMBIA TURNPIKE, 3RD FLOOR City or town, state, and ZIP code FLORHAM PARK NJ 07932		C Employer identification number 20 7294156
		D Date entity created 09/01/2006		
		E Nonexempt charitable and split-interest trusts, check applicable boxes (see pg 16 of the instr.): ☐ Described in section 4947(a)(1) ☐ Not a private foundation ☐ Described in section 4947(a)(2)		
B No. of Schedules K-1 attached 0		F Check applicable boxes: ☐ Initial return ☐ Final return ☒ Amended return ☒ Change in fiduciary ☐ Change in fiduciary's name ☒ Change in fiduciary's address		

G Check here if the estate or filing trust made a section 645 election ☐

Income	1	Interest income	1	
	2 a	Total ordinary dividends	2a	2,026.
	b	Qualified dividends allocable to: (1) Beneficiaries 0. (2) Estate or trust 572.		
	3	Business income or (loss). Attach Schedule C or G-EZ (Form 1040)	3	
	4	Capital gain or (loss). Attach Schedule D (Form 1041)	4	<3,000.>
	5	Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)	5	
	6	Farm income or (loss). Attach Schedule F (Form 1040)	6	
	7	Ordinary gain or (loss). Attach Form 4797	7	
	8	Other income. List type and amount	8	
9	Total income. Combine lines 1, 2a, and 3 through 8	9	<974.>	
Deductions	10	Interest. Check if Form 4952 is attached ☐	10	
	11	Taxes	11	
	12	Fiduciary fees	12	490.
	13	Charitable deduction (from Schedule A, line 7)	13	
	14	Attorney, accountant, and return preparer fees	14	
	15 a	Other deductions not subject to the 2% floor (attach schedule)	15a	
	b	Allowable miscellaneous itemized deductions subject to the 2% floor	15b	361.
	16	Add lines 10 through 15b	16	851.
	17	Adjusted total income or (loss). Subtract line 16 from line 9	17	<1,825.>
	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)	19	
	20	Exemption	20	100.
21	Add lines 18 through 20	21	100.	
Tax and Payments	22	Taxable income. Subtract line 21 from line 17. If a loss, see page 23 of the instructions	22	<1,925.>
	23	Total tax (from Schedule G, line 7)	23	8,261.
	24	Payments: a 2008 estimated tax payments and amount applied from 2007 return	24a	42,131.
	b	Estimated tax payments allocated to beneficiaries (from Form 1041-T)	24b	
	c	Subtract line 24b from line 24a	24c	42,131.
	d	Tax paid with Form 7004 (see page 24 of the instructions)	24d	
	e	Federal income tax withheld. If any is from Form(s) 1099, check ☐	24e	
	f	Other payments: f Form 2439 ; g Form 4136 ; Total	24h	
	25	Total payments. Add lines 24c through 24e, and 24h	25	42,131.
	26	Estimated tax penalty (see page 24 of the instructions)	26	
27	Tax due. If line 25 is smaller than the total of lines 23 and 26, enter amount owed	27		
28	Overpayment. If line 25 is larger than the total of lines 23 and 26, enter amount overpaid	28	33,870.	
29	Amount of line 28 to be: a Credited to 2009 estimated tax 8,300.; b Refunded	29	25,570.	

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	Signature of fiduciary or officer representing fiduciary	Date	EIN of fiduciary if a financial institution

May the IRS discuss this return with the preparer shown below (see instr.)?

☒ Yes ☐ No

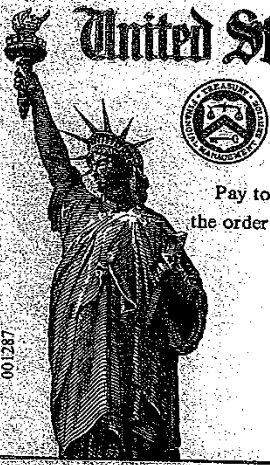
Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed ☐	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code			

CBIZ ACCT'G, TAX & ADVISORY OF FL, LLC
1675 N. MILITARY TRAIL, 5TH FLOOR
BOCA RATON, FL 33486

EIN **34 1900735**Phone no. **(561) 994-5050**

810801 12-31-08 For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form 1041 (2008)



United States Treasury

15-51
000 S 611,677,855

6511434388

Check No.



01 11 11 8 AUSTIN, TEXAS 2310 47676442
2310 47676442 20091700 I05 2JOSH CNCNATIF-1041 REF

Pay to
the order of

JOSH BERNSTEIN IRREV TRUST
OPPENHEIMER TRUST COMPANY TTEE
18 COLUMBIA TPKE 3RD FL
FLORHAM PARK NJ 07932-2266

12/08
42

***27384*69

REGIONAL CASSEURING OFFICER

VOID AFTER ONE YEAR



4156 1,814.87 INTEREST 261 DAYS

231000

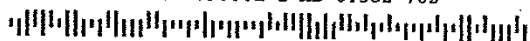
000000518 476764420 050111

1/20/11 proted to MC



Notice Number: CP210
Date: January 3, 2011

001598.824632.0009.001 1 MB 0.382 702



JOSH BERNSTEIN IRREV TRUST
OPPENHEIMER TRUST COMPANY TTEE
18 COLUMBIA TURNPIKE 3RD FL
FLORHAM PARK NJ 07932-2266995

Taxpayer Identification Number:
20-7294156
Tax Form: 1041
Tax Period: December 31, 2008



001598

Amount of Refund

\$25,569.82

17244-234-37823-9

Statement of Adjustment to Your Account

Overpayment on Account Before Adjustment \$33,830.82

Adjustment Computation

Tax - Increase \$8,261.00

Net Adjustment Charge \$8,261.00

Overpayment \$25,569.82

This is a result of your inquiry of November 16, 2010.

Status of Your Account - Refund

We'll refund your overpayment (plus interest when applicable), if you owe no other taxes or have no other debts the law requires us to collect.

Status of Your Account (Exam)

This notice isn't the result of an examination of your return. We notify a taxpayer when we select his/her return for examination.

For tax forms, instructions and information visit www.irs.gov. (Access to this site will not provide you with your specific taxpayer account information.)

+1,814.87 Interest

OPP0001621



Internal Revenue Service
United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Request Date: 09-23-2013
Response Date: 09-23-2013
Tracking Number: 100172569427

Account Transcript

FORM NUMBER: 1041

TAX PERIOD: Dec. 31, 2009

TAXPAYER IDENTIFICATION NUMBER: 20-7294156

JOSH BERNSTEIN IRREV TRUST
OPPENHEIMER TRUST COMPANY TTEE
18 COLUMBIA TPKE 3RD FL
FLORHAM PARK, NJ 07932-2266-995

016736

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

ACCOUNT BALANCE: \$0.00
ACCRUED INTEREST: \$0.00
ACCRUED PENALTY: \$0.00

AS OF: Jul. 15, 2013
AS OF: May 11, 2010

ACCOUNT BALANCE
PLUS ACCRUALS
(THIS IS NOT A
PAYOFF AMOUNT): \$0.00

*** INFORMATION FROM THE RETURN OR AS ADJUSTED ***

TOTAL INCOME: -\$1,797.00
TOTAL DEDUCTIONS: \$181.00
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 (WHICHEVER IS LATER) Nov. 12, 2010
PROCESSED DATE Dec. 27, 2010

CODE	EXPLANATION OF TRANSACTION	TRANSACTIONS CYCLE	DATE	AMOUNT
150	Tax return filed 17244-331-16803-0	201050	12-27-2010	\$2,771.00
460	Extension of time to file ext. Date 09-15-2010		06-07-2010	\$0.00
710	Credit you chose to transfer from prior tax period		04-15-2009	-\$8,300.00
836	Refund you chose to apply to next year's taxes		04-15-2010	\$2,800.00
776	Interest credited to your account		12-27-2010	-\$10.79
846	Refund issued		12-27-2010	\$2,739.79

This Product Contains Sensitive Taxpayer Data

dep 1/3/11

OPP0001622



Internal Revenue Service

United States Department of the Treasury
PHILADELPHIA, PA 19255-1498

Tracking ID: 100172569427
Date of Issue: 09-23-2013

016736.229578.0073.002 1 AB 0.384 536



JOSH BERNSTEIN IRREV TRUST
18 COLUMBIA TPKE 3RD FL
FLORHAM PARK, NJ 07932



016736

Tax Period: December, 2009

Information about the Request We Received

In this letter, we'll report the status of the request we received.

We've enclosed the transcript or transcripts that you requested on September 23, 2013.

A transcript of account shows a summary of your tax return and subsequent actions taken. These actions could include payments, amended returns, and corrections we made to the original return due to math mistakes.

Information for current tax years is available immediately on our computer systems. Delivery time to you depends on how you submit your request and the delivery method you select to receive the information.

If you have any questions about information contained in the transcripts or other enclosed information, please call us at the IRS telephone number listed in your local directory or at 1-800-829-0115.

Sincerely Yours,

Patricia LaPosta

Patricia LaPosta, Director
Electronic Products & Svcs Support

Enclosures:
Account Transcript

OPP0001623

EXTENSION GRANTED TO 09/15/2010

Form 1041

Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return for Estates and Trusts

2009

For calendar year 2009 or fiscal year beginning

2009 and ending

OMB No. 1545-0002

A Type of entity: ☐ Decedent's estate ☐ Simple trust ☒ Complex trust ☐ Qualified disability trust ☒ ESBT (S portion only) ☐ Grantor type trust ☐ Bankruptcy estate-Ch. 7 ☐ Bankruptcy estate-Ch. 11 ☐ Pooled income fund		Name of estate or trust (If a grantor type trust, see page 14 of the instructions.) JOSH BERNSTEIN IRREVOCABLE TRUST Name and title of fiduciary OPPENHEIMER TRUST COMPANY, TRUSTEE Number, street, and room or suite no. (If a P.O. box, see page 15 of the instructions.) 18 COLUMBIA TURNPIKE, 3RD FLOOR City or town, state, and ZIP code FLORHAM PARK NJ 07932		C Employer identification number 20 7294156 D Date entity created 09/01/2006 E Nonexempt charitable and split-interest trusts, check applicable boxes (see pg 16 of the instr.): ☐ Described in section 4947(a)(1) ☐ Not a private foundation ☐ Described in section 4947(e)(2)	
B No. of Schedules K-1 attached 0		F Check applicable boxes: ☐ Initial return ☐ Final return ☐ Amended return ☒ Change in fiduciary ☒ Change in fiduciary's name ☒ Change in fiduciary's address			

G Check here if the estate or filing trust made a section 645 election ☐

Income	1	Interest income	1	
	2a	Total ordinary dividends	2a	1,203.
	b	Qualified dividends allocable to: (1) Beneficiaries 0. (2) Estate or trust 550.		
	3	Business income or (loss). Attach Schedule C or C-EZ (Form 1040)	3	
	4	Capital gain or (loss). Attach Schedule D (Form 1041)	4	<3,000.>
	5	Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)	5	
	6	Farm income or (loss). Attach Schedule F (Form 1040)	6	
	7	Ordinary gain or (loss). Attach Form 4797	7	
	8	Other income. List type and amount	8	
9	Total income. Combine lines 1, 2a, and 3 through 8	9	<1,797.>	
Deductions	10	Interest. Check if Form 4952 is attached ☐	10	
	11	Taxes	11	
	12	Fiduciary fees	12	
	13	Charitable deduction (from Schedule A, line 7)	13	
	14	Attorney, accountant, and return preparer fees	14	
	15a	Other deductions not subject to the 2% floor (attach schedule)	15a	
	b	Allowable miscellaneous itemized deductions subject to the 2% floor	15b	81.
	16	Add lines 10 through 15b	16	81.
	17	Adjusted total income or (loss). Subtract line 16 from line 9	17	<1,878.>
	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)	19	
Tax and Payments	20	Exemption	20	100.
	21	Add lines 18 through 20	21	100.
	22	Taxable income. Subtract line 21 from line 17. If a loss, see page 23 of the instructions	22	<1,978.>
	23	Total tax (from Schedule G, line 7)	23	2,771.
	24a	Payments: a 2009 estimated tax payments and amount applied from 2008 return	24a	8,300.
	24b	Estimated tax payments allocated to beneficiaries (from Form 1041-T)	24b	
	24c	Subtract line 24b from line 24a	24c	8,300.
	24d	Tax paid with Form 7004 (see page 24 of the instructions)	24d	
	24e	Federal income tax withheld. If any is from Form(s) 1099, check ☐	24e	
	24f	Other payments: f Form 2439 ; g Form 4136 ; Total	24f	
25	Total payments. Add lines 24c through 24e, and 24f	25	8,300.	
26	Estimated tax penalty (see page 24 of the instructions)	26		
27	Tax due. If line 25 is smaller than the total of lines 23 and 26, enter amount owed	27		
28	Overpayment. If line 25 is larger than the total of lines 23 and 26, enter amount overpaid	28	5,529.	
29	Amount of line 28 to be: a Credited to 2010 estimated tax 2,800.; b Refunded	29	2,729.	

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		May the IRS discuss this return with the preparer shown below (see instr.)? ☒ Yes ☐ No
	Signature of fiduciary or officer representing fiduciary	Date	
Paid	Preparer's signature	Date	Check if self-employed ☐
	Firm's name (or yours if self-employed), address, and ZIP code	EIN	Preparer's SSN or PTIN
Preparer's Use Only	CBIZ GOLDSTEIN LEWIN 1675 N. MILITARY TRAIL, FIFTH FLOOR BOCA RATON, FL 33486		P00127193 34 1900735
LHA	Phone no. (561) 994-5050		

910801 11-30-09 For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form 1041 (2009)

United States Treasury ¹⁵⁻⁵¹000 S 611,420,256
451434388

Check No. 

12 28 10 2 AUSTIN, TEXAS 2310 47488870
 2310 47488870 20091700 105 2JOSH CNCNATIF-1041 REF

Pay to the order of JOSH BERNSTEIN IRREV TRUST 12/09
 OPPENHEIMER TRUST COMPANY TTEE 70
 18 COLUMBIA TURNPIKE 3RD FL
 FLORHAM PARK NJ 07932-2266

\$***2739*79

VOID AFTER ONE YEAR

4156 10.79 INTEREST 36 DAYS

REGIONAL DISBURSING OFFICER *4541*
P. A. B. A.

⑈23100⑈ ⑆000000518⑆ 474888700⑈ 051210

1/3/11 - posted to MC

OPP0001625



Internal Revenue Service
United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Request Date: 09-23-2013
Response Date: 09-23-2013
Tracking Number: 100172569427

Account Transcript

FORM NUMBER: 1041

TAXPAYER IDENTIFICATION NUMBER: 20-7294156

TAX PERIOD: Dec. 31, 2010

JOSH BERNSTEIN IRREV TRUST
OPPENHEIMER TRUST COMPANY TTEE
18 COLUMBIA TPKE 3RD FL
FLORHAM PARK, NJ 07932-2266-995

016731

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

ACCOUNT BALANCE: \$0.00
ACCRUED INTEREST: \$0.00
ACCRUED PENALTY: \$0.00

AS OF: Jul. 15, 2013
AS OF: Apr. 15, 2011

ACCOUNT BALANCE
PLUS ACCRUALS
(THIS IS NOT A
PAYOFF AMOUNT): \$0.00

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

TOTAL INCOME: -\$1,658.00
TOTAL DEDUCTIONS: \$2,643.00
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 (WHICHEVER IS LATER) Sep. 15, 2011
PROCESSED DATE Oct. 17, 2011

CODE	EXPLANATION OF TRANSACTION	TRANSACTIONS CYCLE	DATE	AMOUNT
150	Tax return filed 17244-260-02605-1	201140	10-17-2011	\$158.00
716	Credit you chose to transfer from prior tax period		04-15-2010	-\$2,800.00
460	Extension of time to file ext. Date 09-15-2011		06-06-2011	\$0.00
836	Refund you chose to apply to next year's taxes		04-15-2011	\$160.00
846	Refund issued		10-17-2011	\$2,482.00

This Product Contains Sensitive Taxpayer Data

OPP0001626

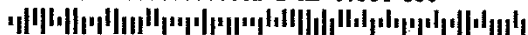


Internal Revenue Service

United States Department of the Treasury
PHILADELPHIA, PA 19255-1498

Tracking ID: 100172569427
Date of Issue: 09-23-2013

016731.229578.0073.002 1 AB 0.384 536



JOSH BERNSTEIN IRREV TRUST
18 COLUMBIA TPKE 3RD FL
FLORHAM PARK, NJ 07932



016731

Tax Period: December, 2010

Information about the Request We Received

In this letter, we'll report the status of the request we received.

We've enclosed the transcript or transcripts that you requested on September 23, 2013.

A transcript of account shows a summary of your tax return and subsequent actions taken. These actions could include payments, amended returns, and corrections we made to the original return due to math mistakes.

Information for current tax years is available immediately on our computer systems. Delivery time to you depends on how you submit your request and the delivery method you select to receive the information.

If you have any questions about information contained in the transcripts or other enclosed information, please call us at the IRS telephone number listed in your local directory or at 1-800-829-0115.

Sincerely Yours,

Patricia LaPosta, Director
Electronic Products & Svcs Support

Enclosures:
Account Transcript

OPP0001627

Form 1041

Department of the Treasury - Internal Revenue Service

U.S. Income Tax Return for Estates and Trusts

2010

OMB No. 1545-0092

A Type of entity (see instr.)		For calendar year 2010 or fiscal year beginning , 2010, and ending , 20	
☐ Decedent's estate ☐ Simple trust ☒ Complex trust ☐ Qualified disability trust ☒ ESBT (S portion only) ☐ Grantor type trust ☐ Bankruptcy estate - Ch. 7 ☐ Bankruptcy estate - Ch. 11 ☐ Pooled income fund		Name of estate or trust (If a grantor type trust, see page 15 of the instructions.) JOSHUA Z BERNSTEIN IRREV TRUST Name and title of fiduciary OPPENHEIMER TRUST COMPANY Number, street, and room or suite no. (If a P.O. box, see page 15 of the instructions.) 18 COLUMBIA TURNPIKE City or town, state, and ZIP code FLORHAM PARK, NJ 07932-2289	
C Employer identification number 20-7294156		D Date entity created 09/01/2006	
E Nonexempt charitable and split-interest trusts, check applicable boxes (see page 16 of the instr.):		☐ Described in section 4947(a)(1) ☐ Not a private foundation ☐ Described in section 4947(a)(2)	

B Number of Schedules K-1 attached (see instructions) NONE	F Check applicable boxes:	Initial return ☐	Final return ☐	Amended return ☐	Change in trust's name ☐	Change in fiduciary's address ☐
	Change in fiduciary ☐			Change in fiduciary's name ☐		

G Check here if the estate or filing trust made a section 645 election ☐

Income	1 Interest income	SEE STATEMENT 1	1	11.
	2a Total ordinary dividends	SEE STATEMENT 1	2a	1,331.
	b Qualified dividends allocable to: (1) Beneficiaries	NONE (2) Estate or trust		612.
	3 Business income or (loss). Attach Schedule C or C-EZ (Form 1040)		3	
	4 Capital gain or (loss). Attach Schedule D (Form 1041)		4	-3,000.
	5 Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)		5	
	6 Farm income or (loss). Attach Schedule F (Form 1040)		6	
	7 Ordinary gain or (loss). Attach Form 4797		7	
	8 Other income. List type and amount		8	
9 Total income. Combine lines 1, 2a, and 3 through 8		9	-1,658.	
Deductions	10 Interest. Check if Form 4952 is attached ☐		10	
	11 Taxes		11	
	12 Fiduciary fees		12	19.
	13 Charitable deduction (from Schedule A, line 7)		13	
	14 Attorney, accountant, and return preparer fees		14	2,524.
	15a Other deductions not subject to the 2% floor (attach schedule)		15a	
	b Allowable miscellaneous itemized deductions subject to the 2% floor		15b	
	16 Add lines 10 through 15b		16	2,543.
	17 Adjusted total income or (loss). Subtract line 16 from line 9	17		-4,201.
	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)		19	
20 Exemption		20	100.	
21 Add lines 18 through 20		21	100.	
Tax and Payments	22 Taxable income. Subtract line 21 from line 17. If a loss, see page 23 of the instructions		22	-4,301.
	23 Total tax (from Schedule G, line 7)		23	158.
	24 Payments: a 2010 estimated tax payments and amount applied from 2009 return		24a	2,800.
	b Estimated tax payments allocated to beneficiaries (from Form 1041-T)		24b	
	c Subtract line 24b from line 24a		24c	2,800.
	d Tax paid with Form 7004 (see page 24 of the instructions)		24d	
	e Federal income tax withheld. If any is from Form(s) 1099, check ☐		24e	
	Other payments: f Form 2439 ; g Form 4136 ; Total		24h	
	25 Total payments. Add lines 24c through 24e, and 24h		25	2,800.
	26 Estimated tax penalty (see page 24 of the instructions)		26	
27 Tax due. If line 25 is smaller than the total of lines 23 and 26, enter amount owed		27	NONE	
28 Overpayment. If line 25 is larger than the total of lines 23 and 26, enter amount overpaid		28	2,642.	
29 Amount of line 28 to be: a Credited to 2011 estimated tax 160. ; b Refunded		29	2,482.	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of fiduciary or officer representing fiduciary	Date	22-3831284	May the IRS discuss this return with the preparer shown below (see instr.)? ☒ Yes ☐ No
			EIN of fiduciary if a financial institution	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed ☐	PTIN
	LOUIS J. DEROSE	<i>Louis J. Dero</i>	08/31/2011		P00000482
	Firm's name	THOMSON REUTERS (TAX & ACCOUNTING)			Firm's EIN
	Firm's address	343 THORNALL STREET, 7TH FL STE 710 EDISON, NJ 08837			Phone no.

For Paperwork Reduction Act Notice, see the separate instructions.

OF1010 2.000

Form 1041 (2010)

S

OPP0001628

**Application for Automatic Extension of Time To File Certain
Business Income Tax, Information, and Other Returns**

► File a separate application for each return.
► See separate instructions.

OMB No. 1545-0233

Print or Type	Name	Identifying number
	JACOB BERNSTEIN IRREV TRUST	20-7294171
	Number, street, and room or suite no. (If P.O. box, see instructions.)	
	18 COLUMBIA TURNPIKE	
	City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code)).	
	FLORHAM PARK, NJ 07932-2289	

Note. File request for extension by the due date of the return for which the extension is granted. See instructions before completing this form.

Part I Automatic 5-Month Extension

1a Enter the form code for the return that this application is for (see below) 0 5

Application Is For:	Form Code	Application Is For:	Form Code
Form 1065	09	Form 1041 (estate other than a bankruptcy estate)	04
Form 8804	31	Form 1041 (trust)	05

Part II Automatic 6-Month Extension

b Enter the form code for the return that this application is for (see below)

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-ND (section 4951 taxes)	20
Form 706-GS(T)	02	Form 1120-PC	21
Form 1041 (bankruptcy estate only)	03	Form 1120-POL	22
Form 1041-N	06	Form 1120-REIT	23
Form 1041-QFT	07	Form 1120-RIC	24
Form 1042	08	Form 1120S	25
Form 1065-B	10	Form 1120-SF	26
Form 1066	11	Form 3520-A	27
Form 1120	12	Form 8612	28
Form 1120-C	34	Form 8613	29
Form 1120-F	15	Form 8725	30
Form 1120-FSC	16	Form 8831	32
Form 1120-H	17	Form 8876	33
Form 1120-L	18	Form 8924	35
Form 1120-ND	19	Form 8928	36

2 If the organization is a foreign corporation that does not have an office or place of business in the United States, check here ☐

3 If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here ☐

If checked, attach a schedule, listing the name, address, and Employer Identification Number (EIN) for each member covered by this application.

Part III All Filers Must Complete This Part

4 If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here ☐

5 a The application is for calendar year 20 11 , or tax year beginning , 20 , and ending , 20

b Short tax year. If this tax year is less than 12 months, check the reason:

☐ Initial return ☐ Final return ☐ Change in accounting period ☐ Consolidated return to be filed

6 Tentative total tax 6 NONE

7 Total payments and credits (see instructions) 7 2,628.

8 Balance due. Subtract line 7 from line 6 (see instructions) 8

For Privacy Act and Paperwork Reduction Act Notice, see separate Instructions.

Form 7004 (Rev. 11-2011)



Internal Revenue Service
United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Request Date: 09-23-2013
Response Date: 09-23-2013
Tracking Number: 100172569427

Account Transcript

FORM NUMBER: 1041

TAX PERIOD: Dec. 31, 2011

TAXPAYER IDENTIFICATION NUMBER: 20-7294156

JOSH BERNSTEIN IRREV TRUST
OPPENHEIMER TRUST COMPANY TTEE
18 COLUMBIA TPKE 3RD FL
FLORHAM PARK, NJ 07932-2266-995

016743

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

ACCOUNT BALANCE: \$0.00
ACCRUED INTEREST: \$1.37
ACCRUED PENALTY: \$2.31

AS OF: Oct. 07, 2013
AS OF: Apr. 15, 2012

ACCOUNT BALANCE
PLUS ACCRUALS
(THIS IS NOT A
PAYOFF AMOUNT): \$3.68

*** INFORMATION FROM THE RETURN OR AS ADJUSTED ***

TOTAL INCOME: \$45.00
TOTAL DEDUCTIONS: \$1,038.00
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 (WHICHEVER IS LATER) Sep. 17, 2012
PROCESSED DATE Oct. 15, 2012

CODE	EXPLANATION OF TRANSACTION	TRANSACTIONS CYCLE	DATE	AMOUNT
150	Tax return filed 17244-259-26615-2	201240	10-15-2012	\$0.00
660	Estimated tax payment		07-15-2011	-\$1,139.00
660	Estimated tax payment		09-10-2011	-\$657.00
716	Credit you chose to transfer from prior tax period		04-15-2011	-\$160.00
660	Estimated tax payment		01-03-2012	-\$657.00
460	Extension of time to file ext. Date 09-15-2012		06-04-2012	\$0.00
836	Refund you chose to apply to next year's taxes		04-15-2012	\$2,613.00
976	Duplicate return filed 17244-033-19916-3		02-01-2013	\$0.00
290	Additional tax assessed 17254-481-17030-3	201313	04-15-2013	\$463.00

OPP0001630

Tracking Number: 100172569427

196	Interest charged for late payment	201313	04-15-2013	\$14.07
670	Payment		05-20-2013	-\$477.07

This Product Contains Sensitive Taxpayer Data

OPP0001631



Internal Revenue Service

United States Department of the Treasury
PHILADELPHIA, PA 19255-1498

Tracking ID: 100172569427
Date of Issue: 09-23-2013

016743.229578.0073.002 1 AB 0.384 536



JOSH BERNSTEIN IRREV TRUST
18 COLUMBIA TPKE 3RD FL
FLORHAM PARK, NJ 07932



016743

Tax Period: December, 2011

Information about the Request We Received

In this letter, we'll report the status of the request we received.

We've enclosed the transcript or transcripts that you requested on September 23, 2013.

A transcript of account shows a summary of your tax return and subsequent actions taken. These actions could include payments, amended returns, and corrections we made to the original return due to math mistakes.

Information for current tax years is available immediately on our computer systems. Delivery time to you depends on how you submit your request and the delivery method you select to receive the information.

If you have any questions about information contained in the transcripts or other enclosed information, please call us at the IRS telephone number listed in your local directory or at 1-800-829-0115.

Sincerely Yours,

Patricia LaPosta, Director
Electronic Products & Svcs Support

Enclosures:
Account Transcript

OPP0001632

Form 1041

Department of the Treasury - Internal Revenue Service

U.S. Income Tax Return for Estates and Trusts

2011

OMB No. 1545-0092

A Check all that apply:

☐ Decedent's estate
☐ Simple trust
☒ Complex trust
☐ Qualified disability trust
☒ ESST (S portion only)
☐ Grantor type trust
☐ Bankruptcy estate-Ch. 7
☐ Bankruptcy estate-Ch. 11
☐ Pooled income fund

B Number of Schedules K-1 attached (see instructions) **NONE**

F Check applicable boxes:

Initial return ☐ Final return ☐ Amended return ☐

Change in fiduciary ☐ Change in fiduciary's name ☐ Change in fiduciary's address ☐

C Employer identification number
20-7294156

D Date entity created
09/01/2006

E Nonexempt charitable and split-interest trusts, check applicable box(es), see instructions.
☐ Described in sec. 4947(a)(1). Check here
 If not a private foundation . . . ☐

☐ Described in sec. 4947(a)(2)

For calendar year 2011 or fiscal year beginning , 2011, and ending , 20

Name of estate or trust (If a grantor type trust, see the instructions.)
JOSHUA Z BERNSTEIN IRREV TRUST

Name and title of fiduciary
OPPENHEIMER TRUST COMPANY

Number, street, and room or suite no. (If a P.O. box, see the instructions.)
18 COLUMBIA TURNPIKE

City or town, state, and ZIP code
FLORHAM PARK, NJ 07932-2289

G Check here if the estate or filing trust made a section 645 election ☐

Income	1	Interest income	SEE STATEMENT 1	1	1,815.
	2a	Total ordinary dividends	SEE STATEMENT 1	2a	1,230.
	b	Qualified dividends allocable to: (1) Beneficiaries	NONE (2) Estate or trust	567.	
	3	Business income or (loss). Attach Schedule C or C-EZ (Form 1040)		3	
	4	Capital gain or (loss). Attach Schedule D (Form 1041)		4	-3,000.
	5	Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)		5	
	6	Farm income or (loss). Attach Schedule F (Form 1040)		6	
	7	Ordinary gain or (loss). Attach Form 4797		7	
	8	Other income. List type and amount		8	
9	Total income. Combine lines 1, 2a, and 3 through 8		9	45.	
Deductions	10	Interest. Check if Form 4952 is attached ☐		10	
	11	Taxes		11	
	12	Fiduciary fees		12	663.
	13	Charitable deduction (from Schedule A, line 7)		13	
	14	Attorney, accountant, and return preparer fees		14	275.
	15a	Other deductions not subject to the 2% floor (attach schedule)		15a	
	b	Allowable miscellaneous itemized deductions subject to the 2% floor		15b	
	16	Add lines 10 through 15b		16	938.
	17	Adjusted total income or (loss). Subtract line 16 from line 9	17	-893.	
	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)		19	
20	Exemption		20	100.	
21	Add lines 18 through 20		21	100.	
Tax and Payments	22	Taxable income. Subtract line 21 from line 17. If a loss, see instructions		22	-993.
	23	Total tax (from Schedule G, line 7)		23	NONE
	24	Payments: a 2011 estimated tax payments and amount applied from 2010 return	3/10 2,613	24a	2,628.
	b	Estimated tax payments allocated to beneficiaries (from Form 1041-T)		24b	
	c	Subtract line 24b from line 24a		24c	2,628.
	d	Tax paid with Form 7004 (see instructions)		24d	
	e	Federal income tax withheld. If any is from Form(s) 1099, check ☐		24e	
	f	Other payments: Form 2439 ; g Form 4136 ; Total ☐		24h	
	25	Total payments. Add lines 24c through 24e, and 24h	3/10 2,613	25	2,628.
	26	Estimated tax penalty (see instructions)		26	
27	Tax due. If line 25 is smaller than the total of lines 23 and 26, enter amount owed		27	NONE	
28	Overpayment. If line 25 is larger than the total of lines 23 and 26, enter amount overpaid	3/10 2,613	28	2,628.	
29	Amount of line 28 to be: a Credited to 2012 estimated tax ☐ 2,613 2,628. ; b Refunded ☐ ☐		29		

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of fiduciary or officer representing fiduciary *Janet Craig* Date *09/10/2012* EIN of fiduciary if a financial institution *22-3831284*

Paid Preparer Use Only

Print/Type preparer's name *LOUIS J. DEROSE* Preparer's signature *Louis J. Dero* Date *09/10/2012* Check if self-employed ☐ PTIN *P00000482*

Firm's name *THOMSON REUTERS (TAX & ACCOUNTING)* Firm's EIN *75-1297386*

Firm's address *343 THORNALL STREET, 7TH FL STE 710* Phone no. *EDISON, NJ 08837*

For Paperwork Reduction Act Notice, see the separate instructions.

1F1010 2.000

Form 1041 (2011)

S

OPP0001633

Form 1041

Department of the Treasury - Internal Revenue Service

U.S. Income Tax Return for Estates and Trusts

2011

OMB No. 1545-0092

A Check all that apply:

- ☐ Decedent's estate
☐ Simple trust
☒ Complex trust
☐ Qualified disability trust
☒ ESBT (S portion only)
☐ Grantor type trust
☐ Bankruptcy estate - Ch. 7
☐ Bankruptcy estate - Ch. 11
☐ Pooled income fund

For calendar year 2011 or fiscal year beginning

, 2011, and ending , 20

Name of estate or trust (If a grantor type trust, see the instructions.)

JOSHUA Z BERNSTEIN IRREV TRUST

Name and title of fiduciary

OPPENHEIMER TRUST COMPANY

Number, street, and room or suite no. (If a P.O. box, see the instructions.)

18 COLUMBIA TURNPIKE

City or town, state, and ZIP code

FLORHAM PARK, NJ 07932-2289

C Employer identification number

20-7294156

D Date entity created

09/01/2006

E Nonexempt charitable and split-interest trusts, check applicable box(es), see instructions.

☐ Described in sec. 4947(a)(1). Check hereIf not a private foundation . . . ☐☐ Described in sec. 4947(a)(2)B Number of Schedules K-1 attached (see instructions) **NONE**

F Check applicable boxes:

☐ Initial return☐ Final return☒ Amended return

Change in fiduciary

Change in fiduciary's name

Change in trust's name

Change in fiduciary's address

G Check here if the estate or filing trust made a section 645 election

Income	1	Interest income	SEE STATEMENT 1	1	1,815.
	2a	Total ordinary dividends	SEE STATEMENT 1	2a	1,230.
	b	Qualified dividends allocable to: (1) Beneficiaries	NONE (2) Estate or trust	567.	
	3	Business income or (loss). Attach Schedule C or C-EZ (Form 1040)		3	
	4	Capital gain or (loss). Attach Schedule D (Form 1041)		4	-3,000.
	5	Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)		5	
	6	Farm income or (loss). Attach Schedule F (Form 1040)		6	
	7	Ordinary gain or (loss). Attach Form 4797		7	
	8	Other income. List type and amount		8	
9	Total income. Combine lines 1, 2a, and 3 through 8		9	45.	
Deductions	10	Interest. Check if Form 4952 is attached ☐		10	
	11	Taxes		11	
	12	Fiduciary fees		12	663.
	13	Charitable deduction (from Schedule A, line 7)		13	
	14	Attorney, accountant, and return preparer fees		14	275.
	15a	Other deductions not subject to the 2% floor (attach schedule)		15a	
	b	Allowable miscellaneous itemized deductions subject to the 2% floor		15b	
	16	Add lines 10 through 15b		16	938.
	17	Adjusted total income or (loss). Subtract line 16 from line 9	17	-893.	
	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)		19	
20	Exemption		20	100.	
21	Add lines 18 through 20		21	100.	
Tax and Payments	22	Taxable income. Subtract line 21 from line 17. If a loss, see instructions		22	-993.
	23	Total tax (from Schedule G, line 7)		23	463.
	24	Payments: a 2011 estimated tax payments and amount applied from 2010 return	5115.00 2413	24a	2,628.
	b	Estimated tax payments allocated to beneficiaries (from Form 1041-T)		24b	
	c	Subtract line 24b from line 24a		24c	2,628.
	d	Tax paid with Form 7004 (see instructions)		24d	
	e	Federal income tax withheld. If any is from Form(s) 1099, check ☐		24e	
	f	Other payments: Form 2439 ; g Form 4136 ; Total		24h	
	25	Total payments. Add lines 24c through 24e, and 24h		25	2,628.
	26	Estimated tax penalty (see instructions)		26	
27	Tax due. If line 25 is smaller than the total of lines 23 and 26, enter amount owed		27	NONE	
28	Overpayment. If line 25 is larger than the total of lines 23 and 26, enter amount overpaid	515.00	28	2,165.	
29	Amount of line 28 to be: a Credited to 2012 estimated tax	464. ; b Refunded	29	1,701.	

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of fiduciary or officer representing fiduciary

Date

22-3831284

EIN of fiduciary if a financial institution

May the IRS discuss this return with the preparer shown below (see instr.) ☒ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name

LOUIS J. DEROSE

Preparer's signature

Date

12/27/2012

Check if self-employed ☐

PTIN

P00000482

Firm's name THOMSON REUTERS (TAX & ACCOUNTING)

Firm's EIN 75-1297386

Firm's address 343 THORNALL STREET, 7TH FL STE 710

Phone no.

EDISON, NJ 08837

For Paperwork Reduction Act Notice, see the separate instructions.

1F1010 2.000

Form 1041 (2011)

S

OPP0001634



Department of the Treasury
Internal Revenue Service

CINCINNATI OH 45999-0038

OMB Clearance No.: 1545-0029

In reply refer to: 0241755528
Mar. 29, 2013 LTR 247C 0
20-7294156 201112 05

00003807
BODC: SB

JOSH BERNSTEIN IRREV TRUST
OPPENHEIMER TRUST COMPANY TTEE
18 COLUMBIA TPKE 3RD FL
FLORHAM PARK NJ 07932-2266



005489

Taxpayer Identification Number: 20-7294156
Tax Period(s): Dec. 31, 2011

Form: 1041

Dear Taxpayer:

Our records show that an overpayment of \$2,613.00 was credited to your Form 1041 estimated tax account, as requested on your tax return. Since this election is binding, we cannot refund that overpayment or apply it to your balance due account. When you file your next return, you should claim credit for the amount of this payment. If your account then shows an overpayment of tax, we will send you a refund.

We have amended your return but we are unable to send you a refund.

The current balance due for your Form 1041 account for the tax period Dec. 31, 2011, is \$477.22, which includes penalty and interest figured to Apr. 19, 2013. We will continue to charge penalties and interest until the balance due is paid in full. We've provided a general explanation of the possible penalties and/or interest included in the current balance due on your account. If you would like a specific explanation of how the amounts were computed on your account, please contact us at the toll-free number shown in this letter and we will send you a detailed computation.

**** Paying Late -- IRC Section 6651(d) ****

Initially, the penalty is 1/2% of the unpaid tax for each month or part of a month the tax isn't paid.

If we issue a Notice of Intent to Levy and the balance due isn't paid within 10 days from the date of the notice, the penalty increases to 1% a month.

The penalty can't be more than 25% of the tax paid late.

**** Filing and Paying Late -- IRC Section 6651 ****

We charge a 5% combined penalty of 4 1/2% for filing late and 1/2% for paying late when a return is filed late and the tax is not

OPP0001635



Department of the Treasury
Internal Revenue Service
Cincinnati OH 45999-0039

For assistance, call:
1-800-829-0115

Notice Number: CP220
Date: April 15, 2013

Taxpayer Identification Number:
20-7294156
Tax Form: 1041
Tax Period: December 31, 2011

030329.313030.0130.003 1 AB 0.384 700



JOSH BERNSTEIN IRREV TRUST
OPPENHEIMER TRUST COMPANY TTEE
18 COLUMBIA TPKE 3RD FL
FLORHAM PARK NJ 07932-2266



030329

Amount You Owe
as of: May 6, 2013

\$477.07

17244-259-26615-2

Statement of Adjustment to Your Account

Balance Due on Account Before Adjustment \$0.00

Adjustment Computation

Tax - Increase	\$463.00	
Interest Charged	\$14.07	
Net Adjustment Charge		\$477.07
Total Amount You Owe		\$477.07

pd 5/15/13

What You Need to Do

Pay the amount you owe now by using one of the following methods. To avoid additional penalty and/or interest, we must receive your payment by May 6, 2013. The Electronic Federal Tax Payment System (EFTPS) is the preferred method to ensure your tax payments are on time and secure.

- **EFTPS**
 - If you are currently enrolled, go to www.eftps.gov or call 1-800-555-4477.
 - To learn more about EFTPS and other electronic payment options, including credit card payments, visit www.irs.gov keyword: e-pay.
- **Check or Money Order**
 - Make your check or money order payable to the **United States Treasury**;
 - Write your taxpayer identification number, tax form number, tax period, and your phone number on your payment; and
 - Mail your payment with the payment voucher located at the bottom of this notice in the enclosed envelope.

If you choose to pay by check or money order, please allow enough mailing time so that we receive your payment by May 6, 2013.



Internal Revenue Service

United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Request Date: 09-23-2013
Response Date: 09-23-2013
Tracking Number: 100172569427

Account Transcript

FORM NUMBER: 1041

TAX PERIOD: Dec. 31, 2012

TAXPAYER IDENTIFICATION NUMBER: 20-7294156

JOSH BERNSTEIN IRREV TRUST
OPPENHEIMER TRUST COMPANY TTEE
18 COLUMBIA TPKE 3RD FL
FLORHAM PARK, NJ 07932-2266-995

016752

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

ACCOUNT BALANCE: -\$2,613.00
ACCRUED INTEREST: \$0.00
ACCRUED PENALTY: \$0.00

AS OF: Jul. 15, 2013
AS OF:

ACCOUNT BALANCE
PLUS ACCRUALS
(THIS IS NOT A
PAYOFF AMOUNT): -\$2,613.00

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

TOTAL INCOME: 0.00
TOTAL DEDUCTIONS: 0.00
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 NOT PRESENT FOR THIS ACCOUNT

CODE	EXPLANATION OF TRANSACTION	TRANSACTIONS CYCLE	DATE	AMOUNT
	No tax return filed			
716	Credit you chose to transfer from prior tax period		04-15-2012	-\$2,613.00
460	Extension of time to file ext. Date 09-15-2013		07-15-2013	\$0.00

This Product Contains Sensitive Taxpayer Data

OPP0001637

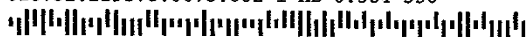


Internal Revenue Service

United States Department of the Treasury
PHILADELPHIA, PA 19255-1498

Tracking ID: 100172569427
Date of Issue: 09-23-2013

016752.229578.0073.002 1 AB 0.384 536



JOSH BERNSTEIN IRREV TRUST
18 COLUMBIA TPKE 3RD FL
FLORHAM PARK, NJ 07932



016752

Tax Period: December, 2012

Information about the Request We Received

In this letter, we'll report the status of the request we received.

We've enclosed the transcript or transcripts that you requested on September 23, 2013.

A transcript of account shows a summary of your tax return and subsequent actions taken. These actions could include payments, amended returns, and corrections we made to the original return due to math mistakes.

Information for current tax years is available immediately on our computer systems. Delivery time to you depends on how you submit your request and the delivery method you select to receive the information.

If you have any questions about information contained in the transcripts or other enclosed information, please call us at the IRS telephone number listed in your local directory or at 1-800-829-0115.

Sincerely Yours,

Patricia LaPosta

Patricia LaPosta, Director
Electronic Products & Svcs Support

Enclosures:
Account Transcript

OPP0001638

Form 1041

Department of the Treasury - Internal Revenue Service

U.S. Income Tax Return for Estates and Trusts

Information about Form 1041 and its separate instructions is at www.irs.gov/form1041.

2012

OMB No. 1545-0092

A Check all that apply:

- ☐ Decedent's estate
☐ Simple trust
☒ Complex trust
☐ Qualified disability trust
☒ ESBT (S portion only)
☐ Grantor type trust
☐ Bankruptcy estate - Ch. 7
☐ Bankruptcy estate - Ch. 11
☐ Pooled income fund

For calendar year 2012 or fiscal year beginning

, 2012, and ending

, 20

Name of estate or trust (If a grantor type trust, see the instructions.)

JOSHUA Z BERNSTEIN IRREV TRUST

Name and title of fiduciary

OPPENHEIMER TRUST COMPANY

Number, street, and room or suite no. (If a P.O. box, see the instructions.)

18 COLUMBIA TURNPIKE

City or town, state, and ZIP code

FLORHAM PARK, NJ 07932-2289

C Employer identification number

20-7294156

D Date entity created

09/01/2006

E Nonexempt charitable and split-interest trusts, check applicable box(es), see instructions.

☐ Described in sec. 4947(a)(1). Check hereIf not a private foundation . . . ☐☐ Described in sec. 4947(a)(2)

Change in trust's name

Change in fiduciary's address

B Number of Schedules K-1 attached (see instructions) ▶ 1

F Check applicable boxes:

☐ Initial return☐ Final return☐ Amended return☐ Change in fiduciary☐ Change in fiduciary's nameG Check here if the estate or filing trust made a section 645 election ☐

Income	
1 Interest income	1
2a Total ordinary dividends SEE STATEMENT 1	2a 1,154.
b Qualified dividends allocable to: (1) Beneficiaries 601 (2) Estate or trust NONE	
3 Business income or (loss). Attach Schedule C or C-EZ (Form 1040)	3
4 Capital gain or (loss). Attach Schedule D (Form 1041)	4 -3,000.
5 Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)	5
6 Farm income or (loss). Attach Schedule F (Form 1040)	6
7 Ordinary gain or (loss). Attach Form 4797	7
8 Other income. List type and amount	8
9 Total income. Combine lines 1, 2a, and 3 through 8	9 -1,846.
Deductions	
10 Interest. Check if Form 4952 is attached ☐	10
11 Taxes	11
12 Fiduciary fees	12 759.
13 Charitable deduction (from Schedule A, line 7)	13
14 Attorney, accountant, and return preparer fees	14 275.
15a Other deductions not subject to the 2% floor (attach schedule)	15a
b Allowable miscellaneous itemized deductions subject to the 2% floor	15b
16 Add lines 10 through 15b	16 1,034.
17 Adjusted total income or (loss). Subtract line 16 from line 9	17 -2,880.
18 Income distribution deduction (from Schedule B, line 15). Attach Schedules K-1 (Form 1041)	18 120.
19 Estate tax deduction including certain generation-skipping taxes (attach computation)	19
20 Exemption	20 100.
21 Add lines 18 through 20	21 220.
Tax and Payments	
22 Taxable income. Subtract line 21 from line 17. If a loss, see instructions	22 -3,100.
23 Total tax (from Schedule G, line 7)	23 NONE
24 Payments: a 2012 estimated tax payments and amount applied from 2011 return	24a 464.
b Estimated tax payments allocated to beneficiaries (from Form 1041-T)	24b
c Subtract line 24b from line 24a	24c 464.
d Tax paid with Form 7004 (see instructions)	24d
e Federal income tax withheld. If any is from Form(s) 1099, check ☐	24e
Other payments: f Form 2439 ; g Form 4136 ; Total	24h
25 Total payments. Add lines 24c through 24e, and 24h	25 464.
26 Estimated tax penalty (see instructions)	26
27 Tax due. If line 25 is smaller than the total of lines 23 and 26, enter amount owed	27 NONE
28 Overpayment. If line 25 is larger than the total of lines 23 and 26, enter amount overpaid	28 464.
29 Amount of line 28 to be: a Credited to 2013 estimated tax ; b Refunded	29 464.

Sign Here

Signature of fiduciary or officer representing fiduciary

Date

22-3831284

EIN of fiduciary if a financial institution

May the IRS discuss this return with the preparer shown below (see instr.) ☒ Yes ☐ No

Paid

Preparer Use Only

Print/Type preparer's name

LOUIS J. DEROSE

Preparer's signature

Date

09/12/2013

Check ☐ If self-employed

PTIN

P00000482

Firm's name ▶ THOMSON REUTERS (TAX & ACCOUNTING)

Firm's EIN ▶ 75-1297386

Firm's address ▶ 343 THORNALL STREET, 7TH FL STE 710

Phone no.

EDISON, NJ 08837

For Paperwork Reduction Act Notice, see the separate instructions.

2F1010 2.000

Form 1041 (2012)

S

OPP0001639

MC 0916

posted 2/12/14

United States Treasury 15-51
000 P 495,163,275

Check No. 

02 04 14 20091700 KANSAS CITY, MO 4034 03566921
000181354444 4034 03566921 I 00002014020170

Pay to the order of JOSH BERNSTEIN IRREV TRUST
OPPENHEIMER TRUST COMPANY TTEE
18 COLUMBIA TPKE 3RD FL
FLORHAM PARK NJ 07932 2266

\$****2674*93
VOID AFTER ONE YEAR

JOSH CINCIN 12/2012 F-1041 REF 05
61.93 INT 285 DAYS



⑈10348⑈ ⑆0000000518⑆ 035669216⑈ 050214

OPP0001640

201340 001054

2222
07932

IRS USE ONLY

17244-264-88505-3
207294156B0095338
SB267
VDepartment of the Treasury
Internal Revenue Service
Cincinnati OH 45999-0058For assistance, call:
1-800-829-0115Notice Number: CP267
Date: October 21, 2013Taxpayer Identification Number:
20-7294156
Tax Form: 1041
Tax Period: December 31, 2012

000362.378929.0004.001 1 MB 0.405 850

JOSH BERNSTEIN IRREV TRUST
OPPENHEIMER TRUST COMPANY TTEE
18 COLUMBIA TPKE 3RD FL
FLORHAM PARK NJ 07932-2266

Your Copy

000362

OVERPAYMENT NOTICE - RESPONSE REQUIRED

201403

WHERE DO YOU WANT US TO APPLY YOUR CREDITS?

Our records show a potential overpayment on your account. You have more credits (including deposits or estimated payments) than the amount you claimed on Form 1041 for the tax period December 31, 2012. We show the following information:

Description	Amount
Total Tax on Return	\$0.00
Less:	
Estimated Tax Payments \$0.00	
Credit Applied From Prior Period (CR) \$2,613.00	
Other Credits \$0.00	
Total Deposits and Credits	\$2,613.00
Overpayment Applied To Next Period	\$0.00
Interest	\$0.00
Remaining Overpayment	\$2,613.00

Please check your records against the credit(s) we show below for this tax period to ensure that all your payments were applied correctly. Call the telephone number shown above and tell us if we have misapplied any of your credits. Please identify these credits by tax form, tax period, and amount; then tell us where you want them applied. **Please reply within thirty days of the notice date.**

If you don't reply, or if you reply and there is still an overpayment on the account after we make any requested changes, we may apply the overpayment to any other outstanding balance you may owe before issuing a refund.

Date	Amount
04/15/2012 CR	\$2,613.00

For tax forms, instructions and information visit www.irs.gov. (Access to this site will not provide you with your specific taxpayer account information.)

Form

1041

Department of the Treasury - Internal Revenue Service

U.S. Income Tax Return for Estates and Trusts

For information about Form 1041 and its separate instructions is at www.irs.gov/form1041.

2013

OMB No. 1545-0092

A Check all that apply:		For calendar year 2013 or fiscal year beginning		, 2013, and ending		, 20	
☐	Decedent's estate	Name of estate or trust (If a grantor trust, see the instructions.)					
☐	Simple trust	JOSHUA Z BERNSTEIN IRREV TRUST					
☒	Complex trust	Name and title of fiduciary					
☒	Qualified disability trust	OPPENHEIMER TRUST COMPANY OF DELAWARE					
☒	ESBT (S portion only)	Number, street, and room or suite no. (If a P.O. box, see the instructions.)					
☐	Grantor trust	405 SILVERSIDE RD - SUITE 250					
☐	Bankruptcy estate - Ch. 7	City or town, state or province, country, and ZIP or foreign postal code					
☐	Bankruptcy estate - Ch. 11	WILMINGTON, DE 19809					
☐	Pooled income fund						
B Number of Schedules K-1 attached (see instructions) 1		F Check applicable boxes:		Initial return		Final return	
				Change in trust's name		Change in fiduciary	
						☒ Change in fiduciary's name	
						☒ Change in fiduciary's address	
				Amended return		Net operating loss carryback	
						☒ Change in fiduciary's address	
				Trust EIN			

G Check here if the estate or filing trust made a section 645 election ☐		Trust EIN ☐	
Income	1 Interest income	1	
	2a Total ordinary dividends	2a	216.
	b Qualified dividends allocable to: (1) Beneficiaries	NONE (2) Estate or trust	117.
	3 Business income or (loss). Attach Schedule C or C-EZ (Form 1040)	3	
	4 Capital gain or (loss). Attach Schedule D (Form 1041)	4	6,259.
	5 Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)	5	
	6 Farm income or (loss). Attach Schedule F (Form 1040)	6	
	7 Ordinary gain or (loss). Attach Form 4797	7	
	8 Other income. List type and amount	8	
9 Total income. Combine lines 1, 2a, and 3 through 8	9	6,475.	
Deductions	10 Interest. Check if Form 4952 is attached ☐	10	
	11 Taxes	11	
	12 Fiduciary fees	12	253.
	13 Charitable deduction (from Schedule A, line 7)	13	
	14 Attorney, accountant, and return preparer fees	14	472.
	15a Other deductions not subject to the 2% floor (attach schedule)	15a	
	b Net operating loss deduction (see instructions)	15b	
	c Allowable miscellaneous itemized deductions subject to the 2% floor	15c	
	16 Add lines 10 through 15c	16	725.
	17 Adjusted total income or (loss). Subtract line 16 from line 9	17	5,750.
	18 Income distribution deduction (from Schedule B, line 15). Attach Schedules K-1 (Form 1041)	18	
Tax and Payments	19 Estate tax deduction including certain generation-skipping taxes (attach computation)	19	
	20 Exemption	20	100.
	21 Add lines 18 through 20	21	100.
	22 Taxable income. Subtract line 21 from line 17. If a loss, see instructions	22	5,650.
	23 Total tax (from Schedule G, line 7)	23	480.
	24 Payments: a 2013 estimated tax payments and amount applied from 2012 return	24a	
	b Estimated tax payments allocated to beneficiaries (from Form 1041-T)	24b	
	c Subtract line 24b from line 24a	24c	
	d Tax paid with Form 7004 (see instructions)	24d	480.
	e Federal income tax withheld. If any is from Form(s) 1099, check ☐	24e	
	Other payments: f Form 2439 ; g Form 4136 ; Total	24h	
25 Total payments. Add lines 24c through 24e, and 24h	25	480.	
26 Estimated tax penalty (see instructions)	26		
27 Tax due. If line 25 is smaller than the total of lines 23 and 26, enter amount owed	27	NONE	
28 Overpayment. If line 25 is larger than the total of lines 23 and 26, enter amount overpaid	28		
29 Amount of line 28 to be: a Credited to 2014 estimated tax ; b Refunded	29		

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of fiduciary or officer representing fiduciary		Date	22-3831284	May the IRS discuss this return with the preparer shown below (see instr.) ☒ Yes ☐ No	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN	
	LOUIS J. DEROSE		09/09/2014		P00000482	
	Firm's name	Firm's EIN	Firm's address	Phone no.		
	ERNST & YOUNG U.S. LLP	34-6565596	99 WOOD AVENUE SOUTH	732-767-9100		
	ISELIN, NJ 08830					

For Paperwork Reduction Act Notice, see the separate instructions.

3F1010 1.000

Form 1041 (2013)

S

OPP0001642

EXTENSION GRANTED TO 3/15/2009

Form 1041

Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return for Estates and Trusts

2008

For calendar year 2008 or fiscal year beginning

, 2008 and ending

OMB No. 1545-0092

A Type of entity: ☐ Decedent's estate ☐ Simple trust ☒ Complex trust ☐ Qualified disability trust ☒ ESBT (S portion only) ☐ Grantor type trust ☐ Bankruptcy estate-Ch. 7 ☐ Bankruptcy estate-Ch. 11 ☐ Pooled income fund		Name of estate or trust (If a grantor type trust, see page 14 of the instructions.) DANIEL BERNSTEIN IRREVOCABLE TRUST Name and title of fiduciary OPPENHEIMER TRUST COMPANY, TRUSTEE Number, street, and room or suite no. (If a P.O. box, see page 15 of the instructions.) 18 COLUMBIA TURNPIKE, 3RD FLOOR City or town, state, and ZIP code FLORHAM PARK NJ 07932		C Employer identification number 20 7354918 D Date entity created 09/01/2006 E Nonexempt charitable and split-interest trusts, check applicable boxes (see pg 16 of the instr.): ☐ Described in section 4947(a)(1) ☐ Not a private foundation ☐ Described in section 4947(a)(2)	
B No. of Schedules K-1 attached 0		F Check applicable boxes: ☐ Initial return ☐ Final return ☒ Amended return ☒ Change in fiduciary ☒ Change in fiduciary's name ☒ Change in fiduciary's address			

G Check here if the estate or filing trust made a section 645 election ☐

Income	1 Interest income	1	
	2 a Total ordinary dividends	2a	2,026.
	b Qualified dividends allocable to: (1) Beneficiaries 0. (2) Estate or trust 572.		
	3 Business income or (loss). Attach Schedule C or C-EZ (Form 1040)	3	
	4 Capital gain or (loss). Attach Schedule D (Form 1041)	4	<3,000.>
	5 Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)	5	
	6 Farm income or (loss). Attach Schedule F (Form 1040)	6	
	7 Ordinary gain or (loss). Attach Form 4797	7	
	8 Other income. List type and amount	8	
9 Total income. Combine lines 1, 2a, and 3 through 8	9	<974.>	
Deductions	10 Interest. Check if Form 4952 is attached ☐	10	
	11 Taxes	11	
	12 Fiduciary fees	12	490.
	13 Charitable deduction (from Schedule A, line 7)	13	
	14 Attorney, accountant, and return preparer fees	14	
	15 a Other deductions not subject to the 2% floor (attach schedule)	15a	
	b Allowable miscellaneous itemized deductions subject to the 2% floor	15b	362.
	16 Add lines 10 through 15b	16	852.
	17 Adjusted total income or (loss). Subtract line 16 from line 9	17	<1,826.>
	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)	19	
20 Exemption	20	100.	
21 Add lines 18 through 20	21	100.	
Tax and Payments	22 Taxable income. Subtract line 21 from line 17. If a loss, see page 23 of the instructions	22	<1,926.>
	23 Total tax (from Schedule G, line 7)	23	8,261.
	24 Payments: a 2008 estimated tax payments and amount applied from 2007 return	24a	42,131.
	b Estimated tax payments allocated to beneficiaries (from Form 1041-T)	24b	
	c Subtract line 24b from line 24a	24c	42,131.
	d Tax paid with Form 7004 (see page 24 of the instructions)	24d	
	e Federal income tax withheld. If any is from Form(s) 1099, check ☐	24e	
	Other payments: f Form 2439 ; g Form 4136 ; Total	24h	
	25 Total payments. Add lines 24c through 24e, and 24h	25	42,131.
	26 Estimated tax penalty (see page 24 of the instructions)	26	
27 Tax due. If line 25 is smaller than the total of lines 23 and 26, enter amount owed	27		
28 Overpayment. If line 25 is larger than the total of lines 23 and 26, enter amount overpaid	28	33,870.	
29 Amount of line 28 to be: a Credited to 2009 estimated tax 8,300.; b Refunded	29	25,570.	

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		May the IRS discuss this return with the preparer shown below (see instr.)? ☒ Yes ☐ No
	Signature of fiduciary or officer representing fiduciary	Date	

Paid	Preparer's signature	Date	Check if self-employed ☐	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code			P00127193
Preparer's Use Only	CBIZ ACCT'G, TAX & ADVISORY OF FL, LLC 1675 N. MILITARY TRAIL, 5TH FLOOR BOCA RATON, FL 33486			EIN 34 1900735 Phone no. (561) 994-5050

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12-31-08

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

Form 1041 (2008)

Schedule 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 page 25 of the instructions)	1	
2	Tax-exempt income allocable to charitable contributions (see page 25 of the instructions)	2	
3	Subtract line 2 from line 1	3	
4	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes	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	7	

Schedule B Income Distribution Deduction

1	Adjusted total income (see page 26 of the instructions)	1	<1,826.>
2	Adjusted tax-exempt interest	2	
3	Total net gain from Schedule D (Form 1041), line 15, column (1) (see page 26 of the instructions)	3	
4	Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion)	4	
5	Capital gains for the tax year included on Schedule A, line 1 (see page 26 of the 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	3,000.
7	Distributable net income. Combine lines 1 through 6. If zero or less, enter -0-	7	1,174.
8	If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law	8	1,419.
9	Income required to be distributed currently	9	
10	Other amounts paid, credited, or otherwise required to be distributed	10	
11	Total distributions. Add lines 9 and 10. If greater than line 8, see page 26 of the 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	

Schedule G Tax Computation (see page 27 of the instructions)

1	Tax: a Tax on taxable income (see page 27 of the instructions)	1a	0.	1d	0.
	b Tax on lump-sum distributions. Attach Form 4972	1b			
	c Alternative minimum tax (from Schedule I (Form 1041), line 56)	1c			
	d Total. Add lines 1a through 1c				
2a	Foreign tax credit. Attach Form 1116	2a		3	
b	Other nonbusiness credits (attach schedule)	2b			
c	General business credit. Attach Form 3800	2c			
d	Credit for prior year minimum tax. Attach Form 8801	2d			
3	Total credits. Add lines 2a through 2d			3	
4	Subtract line 3 from line 1d. If zero or less, enter -0-			4	0.
5	Recapture taxes. Check if from: ☐ Form 4255 ☐ Form 8611			5	
6	Household employment taxes. Attach Schedule H (Form 1040)			6	
7	Total tax. Add lines 4 through 6. Enter here and on page 1, line 23			7	8,261.

Other Information

SEC. 641(C):

8,261.

Yes No

1	Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses Enter the amount of tax-exempt interest income and exempt-interest dividends ► \$		X
2	Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any individual by reason of a contract assignment or similar arrangement?		X
3	At any time during calendar year 2008, did the estate or trust have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See page 29 of the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ►		X
4	During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the estate or trust may have to file Form 3520. See page 29 of the instructions		X
5	Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see page 30 for required attachment		X
6	If this is an estate or a complex trust making the section 663(b) election, check here (see page 30 of the instructions) ► ☐		
7	To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see page 30 of the 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 page 30 of the instructions	X	

SCHEDULE D
(Form 1041)
Department of the Treasury
Internal Revenue Service

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).

OMB No. 1545-0092

2008

Name of estate or trust

Employer identification number

DANIEL BERNSTEIN IRREVOCABLE TRUST

20-7354918

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

(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	(f) Gain or (loss) for the entire year Subtract (e) from (d)
1 a STANFORD TRUST CO. (SEE STATEMENT ATTACHED)	VARIOUS	VARIOUS	136,304.	149,287.	<12,983.>

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 capital loss carryover. Enter the amount, if any, from line 9 of the 2007 Capital Loss
Carryover Worksheet

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

<12,983.>

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

(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	(f) Gain or (loss) for the entire year Subtract (e) from (d)
6 a					

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

9 Capital gain distributions

9

10 Gain from Form 4797, Part I

10

11 Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2007 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,
column (3) on page 2

12

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01-02-09 LHA For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Schedule D (Form 1041) 2008

Part III Summary of Parts I and II		(1) Beneficiaries'	(2) Estate's or trust's	(3) Total
Caution: Read the instructions before completing this part.				
13	Net short-term gain or (loss)	13	<12,983.>	<12,983.>
14	Net long-term gain or (loss):			
a	Total for year	14a		
b	Unrecaptured section 1250 gain (see line 18 of the worksheet)	14b		
c	28% rate gain	14c		
15	Total net gain or (loss). Combine lines 13 and 14a	15	<12,983.>	<12,983.>

Note: If line 15, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 990-T, Part I, line 4a). 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.

Part IV Capital Loss Limitation	
16	Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the smaller of:
a	The loss on line 15, column (3) or b \$3,000
16	(3,000.)

Note: If the loss on line 15, column (3), is more than \$3,000, or if Form 1041, page 1, line 22 (or Form 990-T, line 34), is a loss, complete the Capital Loss Carryover Worksheet on page 7 of the instructions to figure your capital loss carryover.

Part V Tax Computation Using Maximum Capital Gains Rates	
Form 1041 filers. Complete this part only if both lines 14a and 15 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), and Form 1041, line 22, is more than zero.	
Caution: Skip this part and complete the worksheet on page 8 of the instructions if:	
- Either line 14b, col. (2) or line 14c, col. (2) is more than zero, or - Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero.	
Form 990-T trusts. Complete this part only if both lines 14a and 15 are gains, or qualified dividends are included in income in Part I of Form 990-T, and Form 990-T, line 34, is more than zero. Skip this part and complete the worksheet on page 8 of the instructions if either line 14b, col. (2) or line 14c, col. (2) is more than zero.	
17	Enter taxable income from Form 1041, line 22 (or Form 990-T, line 34)
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) (or enter the qualified dividends included in income in Part I of Form 990-T)
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-
22	Subtract line 21 from line 20. If zero or less, enter -0-
23	Subtract line 22 from line 17. If zero or less, enter -0-
24	Enter the smaller of the amount on line 17 or \$2,200
25	Is the amount on line 23 equal to or more than the amount on line 24? ☐ Yes. Skip lines 25 and 26; go to line 27 and check the "No" box. ☐ No. Enter the amount from line 23
26	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. ☐ No. Enter the smaller of line 17 or line 22
28	Enter the amount from line 26 (if line 26 is blank, enter -0-)
29	Subtract line 28 from line 27
30	Multiply line 29 by 15% (.15)
31	Figure the tax on the amount on line 23. Use the 2008 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions)
32	Add lines 30 and 31
33	Figure the tax on the amount on line 17. Use the 2008 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions)
34	Tax on all taxable income. Enter the smaller of line 32 or line 33 here and on line 1a of Schedule G, Form 1041 (or line 36 of Form 990-T)

**Underpayment of
Estimated Tax by Individuals, Estates, and Trusts**

► See separate instructions.
► Attach to Form 1040, 1040A, 1040NR, 1040NR-EZ, or 1041.

Name(s) shown on tax return

DANIEL BERNSTEIN IRREVOCABLE TRUST

Identifying number

20-7354918

Do You Have To File Form 2210?

Complete lines 1 through 7 below. Is line 7 less than \$1,000? **Yes** → Do not file Form 2210. You do not owe a penalty.

No → Complete lines 8 and 9 below. Is line 6 equal to or more than line 9? **Yes** → You do not owe a penalty. Do not file Form 2210 (but if box E in Part II applies, you must file page 1 of Form 2210).

No → You may owe a penalty. Does any box in Part II below apply? **Yes** → You must file Form 2210. Does box B, C, or D in Part II apply? **No** → You are not required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but **file only page 1 of Form 2210**. **Yes** → You must figure your penalty.

No → Do not file Form 2210. You are not required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but **do not file Form 2210**.

Part I Required Annual Payment

1	Enter your 2008 tax after credits from Form 1040, line 56 (see instructions if not filing Form 1040)	1	
2	Other taxes, including self-employment tax (see page 2 of the instructions)	2	8,261.
3	Refundable credits. Enter the total of your earned income credit, additional child tax credit, credit for federal tax paid on fuels, health coverage tax credit, refundable credit for prior year minimum tax, first-time homebuyer credit, and recovery rebate credit	3	()
4	Current year tax. Combine lines 1, 2, and 3. If less than \$1,000, you do not owe a penalty; do not file Form 2210	4	8,261.
5	Multiply line 4 by 90% (.90)	5	7,435.
6	Withholding taxes. Do not include estimated tax payments. (see page 2 of the instructions)	6	
7	Subtract line 6 from line 4. If less than \$1,000, you do not owe a penalty; do not file Form 2210	7	8,261.
8	Maximum required annual payment based on prior year's tax (see page 2 of the instructions)	8	49,033.
9	Required annual payment. Enter the smaller of line 5 or line 8	9	7,435.

Next: Is line 9 more than line 6?

- ☐ No. You do not owe a penalty. Do not file Form 2210 unless box E below applies.
- ☒ Yes. You may owe a penalty, but do not file Form 2210 unless one or more boxes in Part II below applies.
- If box B, C, or D applies, you must figure your penalty and file Form 2210.
 - If only box A or E (or both) applies, file only page 1 of Form 2210. You are not required to figure your penalty; the IRS will figure it and send you a bill for any unpaid amount. If you want to figure your penalty, you may use Part III or IV as a worksheet and enter your penalty on your tax return, but file only page 1 of Form 2210.

Part II Reasons for Filing. Check applicable boxes. If none apply, do not file Form 2210.

- A ☐ You request a **waiver** (see page 2 of the instructions) of your entire penalty. You must check this box and file page 1 of Form 2210, but you are not required to figure your penalty.
- B ☐ You request a **waiver** (see page 2 of the instructions) of part of your penalty. You must figure your penalty and waiver amount and file Form 2210.
- C ☐ Your income varied during the year and your penalty is reduced or eliminated when figured using the **annualized income installment method**. You must figure the penalty using Schedule AI and file Form 2210.
- D ☐ Your penalty is lower when figured by treating the federal income tax withheld from your income as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. You must figure your penalty and file Form 2210.
- E ☐ You filed or are filing a joint return for either 2007 or 2008, but not for both years, and line 8 above is smaller than line 5 above. You must file page 1 of Form 2210, but you are not required to figure your penalty (unless box B, C, or D applies).

Part III Short Method**Can You Use
the Short Method?**

You may use the short method if:

- You made no estimated tax payments (or your only payments were withheld federal income tax), or
- You paid the same amount of estimated tax on each of the four payment due dates.

**Must You Use
the Regular Method?**

You must use the regular method (Part IV) instead of the short method if:

- You made any estimated tax payments late,
- You checked box C or D in Part II, or
- You are filing Form 1040NR or 1040NR-EZ and you did not receive wages as an employee subject to U.S. income tax withholding.

Note: If any payment was made earlier than the due date, you may use the short method, but using it may cause you to pay a larger penalty than the regular method. If the payment was only a few days early, the difference is likely to be small.

10	Enter the amount from Form 2210, line 9	10	
11	Enter the amount, if any, from Form 2210, line 6	11	
12	Enter the total amount, if any, of estimated tax payments you made	12	
13	Add lines 11 and 12	13	
14	Total underpayment for year. Subtract line 13 from line 10. If zero or less, stop here; you do not owe the penalty. Do not file Form 2210 unless you checked box E in Part II	14	
15	Multiply line 14 by .03571	15	
16	• If the amount on line 14 was paid on or after 4/15/09, enter -0-. • If the amount on line 14 was paid before 4/15/09, make the following computation to find the amount to enter on line 16. Amount on line 14 x Number of days paid before 4/15/09 x .00014	16	
17	Penalty. Subtract line 16 from line 15. Enter the result here and on Form 1040, line 76; Form 1040A, line 48; Form 1040NR, line 74; Form 1040NR-EZ, line 26; or Form 1041, line 26. Do not file Form 2210 unless you checked a box in Part II	17	

Form 2210 (2008)

Form

1116Department of the Treasury
Internal Revenue Service (99)**Foreign Tax Credit**

(Individual, Estate, or Trust)

▶ Attach to Form 1040, 1040NR, 1041, or 990-T.

OMB No. 1545-0121

2008Attachment
Sequence No. **19**

Name

Identifying number as shown on page 1 of your tax return

DANIEL BERNSTEIN IRREVOCABLE TRUST**20-7354918**Use a separate Form 1116 for each category of income listed below. See **Categories of Income** beginning on page 3 of the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a ☒ Passive category income c ☐ Section 901(j) income e ☐ Lump-sum distributions
 b ☐ General category income d ☐ Certain income re-sourced by treaty

f Resident of (name of country) ▶ **UNITED STATES****Note:** If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.**Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)**

	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
g Enter the name of the foreign country or U.S. possession ▶ VARIOUS				
1a Gross income from sources within country shown above and of the type checked above:				
SEE SOURCE INCOME SUMMARY	640.			1a 640.
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions) ▶ ☐				
Deductions and losses (Caution: See pages 13 and 14 of the instructions):				
2 Expenses definitely related to the income on line 1a (attach statement) ▶				
3 Pro rata share of other deductions not definitely related :				
a Certain itemized deductions or standard deduction	852.			
b Other deductions (attach statement)				
c Add lines 3a and 3b	852.			
d Gross foreign source income	640.			
e Gross income from all sources	2,026.			
f Divide line 3d by line 3e	.315893			
g Multiply line 3c by line 3f	269.			
4 Pro rata share of interest expense:				
a Home mortgage interest (use worksheet on page 14 of the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5	269.			6 269.
7 Subtract line 6 from line 1a. Enter the result here and on line 14, page 2 ▶				7 371.

Part II Foreign Taxes Paid or Accrued

Country	Credit is claimed for taxes (you must check one) (h) ☒ Paid (i) ☐ Accrued	Foreign taxes paid or accrued							(r) Other foreign taxes paid or accrued	(s) Total foreign taxes paid or accrued (add cols. (o) through (r))
		In foreign currency				In U.S. dollars				
		Taxes withheld at source on:			(n) Other foreign taxes paid or accrued	Taxes withheld at source on:				
		(j) Date paid or accrued	(k) Dividends	(l) Rents and royalties		(m) Interest	(o) Dividends	(p) Rents and royalties		
A		12/31/08						53.		53.
B										
C										
8 Add lines A through C, column (s). Enter the total here and on line 9, page 2 ▶										8 53.

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form **1116** (2008)811501
12-09-08

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	53.	
10	Carryback or carryover (attach detailed computation)	10		
11	Add lines 9 and 10	11	53.	
12	Reduction in foreign taxes	12		
13	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit	13		53.
14	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I	14	371.	
15	Adjustments to line 14	15	<371.>	
16	Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21. However, if you are filing more than one Form 1116, you must complete line 19.)	16		
17	Individuals: Enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 2). If you are a nonresident alien, enter the amount from Form 1040NR, line 38 (minus any amount on Form 8914, line 2). Estates and trusts: Enter your taxable income without the deduction for your exemption	17	<1,826.>	
Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.				
18	Divide line 16 by line 17. If line 16 is more than line 17, enter "1"	18		
19	Individuals: Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount from Form 1040NR, line 41. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37	19		
Caution: If you are completing line 19 for separate category e (lump-sum distributions), see pg. 19 of the instructions.				
20	Multiply line 19 by line 18 (maximum amount of credit)	20		
21	Enter the smaller of line 13 or line 20. If this is the only Form 1116 you are filing, skip lines 22 through 26 and enter this amount on line 27. Otherwise, complete the appropriate line in Part IV	21		0.

Part IV Summary of Credits From Separate Parts III

22	Credit for taxes on passive category income	22	0.	
23	Credit for taxes on general category income	23	0.	
24	Credit for taxes on certain income re-sourced by treaty	24	0.	
25	Credit for taxes on lump-sum distributions	25	0.	
26	Add lines 22 through 25	26		0.
27	Enter the smaller of line 19 or line 26	27		0.
28	Reduction of credit for international boycott operations	28		
29	Subtract line 28 from line 27. This is your foreign tax credit . Enter here and on Form 1040, line 47; Form 1040NR, line 44; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a	29		0.

Form 1116

Pro Rata Share of Allocated Losses

NAME

DANIEL BERNSTEIN IRREVOCABLE TRUST

20-7354918

Allocation of Losses from Other Categories

INCOME CLASSIFICATION	INCOME	LOSS	ALLOCATED LOSS	LOSS NOT ALLOCATED
Passive income	371.			
Income re-sourced by treaty	0.			
General limitation income	0.			
Totals	371.			

Recapture of Prior Year Overall Foreign Loss

INCOME CLASSIFICATION	REMAINING INCOME	OVERALL PRIOR YEAR LOSS	RECAPTURED LOSS	LOSS NOT RECAPTURED
Passive income	371.	0.		
Income re-sourced by treaty		0.		
General limitation income		0.		
Totals	371.			

Recapture percentage

Recharacterization of Prior Year Foreign Losses

INCOME CLASSIFICATION	REMAINING INCOME	PRIOR YEAR LOSS	RECHARACTERIZED LOSS	LOSS NOT RECHARACTERIZED
Passive income	371.			
Income re-sourced by treaty				
General limitation income				
Totals	371.			

Allocation of U.S. Losses

INCOME CLASSIFICATION	REMAINING INCOME	U.S. LOSS	ALLOCATED LOSS	LOSS NOT ALLOCATED
Passive income	371.	2,197.	371.	1,826.
Income re-sourced by treaty				
General limitation income				
Totals	371.	2,197.	371.	1,826.

Recapture of Overall Domestic Loss

INCOME CLASSIFICATION	REMAINING INCOME	PRIOR YEAR LOSS	RECAPTURED LOSS	LOSS NOT RECAPTURED
Passive income				
Income re-sourced by treaty				
General limitation income				
Totals				

Adjustments to Form 1116, Line 14

INC. CLASSIFICATION	OTHER CATEGORIES	PRIOR YEAR OVERALL	PRIOR YEAR RECHARACTERIZATION	U.S. LOSSES	DOMESTIC RECAPTURE	FORM 1116, LINE 15
Passive				<371.>		<371.>
Re-sourced by treaty						
General limitation						

Form 1116

U.S. and Foreign Source Income Summary

INCOME TYPE	TOTAL	U.S.	FOREIGN PASSIVE INCOME
Dividends/Distributions	2,026.	2,026.	
Interest			
Gross Capital Gains			
Business/Profession			
Rent/Royalty			
State/Local Refunds			
Partnership/S Corporation			
Trust/Estate			
Other Income		<640.>	640.
Gross Income	2,026.	1,386.	640.
Deductions:			
Business/Profession Expenses			
Rent/Royalty Expenses			
Partnership/S Corporation Losses			
Trust/Estate Losses			
Capital Losses	* 3,000.	3,000.	
Non-capital Losses			
Forfeited Interest			
Other Adjustments			
Total Deductions	3,000.	3,000.	
Adjusted Gross Income	<974.>	<1,614.>	640.
Less Itemized Deductions:			
Specifically Allocated			
Home Mortgage Interest			
Other Interest			
Ratably Allocated	852.	583.	269.
Total Adjustments to Adjusted Gross Income	852.	583.	269.
Taxable Income Before Exemptions	<1,826.>	<2,197.>	371.

*NET CAPITAL LOSS LIMITED TO \$3,000

Form 1041	Explanation for Amending U.S. Form 1041	2008
Name of Estate or Trust		FEIN
DANIEL BERNSTEIN IRREVOCABLE TRUST		20-7354918
Income	A. Original Amount	B. Net change increase or decrease
1 Interest income		
2 Ordinary dividends	2,026.	2,026.
3 Business income or (loss)		
4 Capital gain or (loss)	<3,000.>	<3,000.>
5 Rents, royalties, partnership, other estates and trusts, etc		
6 Farm income or (loss)		
7 Ordinary gain or (loss)		
8 Other income		
9 Total income. Add lines 1 through 8	<974.>	<974.>
Deductions		
10 Interest		
11 Taxes		
12 Fiduciary fees	490.	490.
13 Charitable deduction		
14 Attorney, accountant and return preparer fees		
15 a Other deductions not subject to the 2% floor		
15 b Allowable miscellaneous deductions subject to the 2% floor	362.	362.
16 Total. Add lines 10 through 15b	852.	852.
17 Adjusted total income. Subtract line 16 from line 9	<1,826.>	<1,826.>
18 Income distribution deduction		
19 Estate tax deduction		
20 Exemption	100.	100.
21 Total Deductions. Add lines 18, 19 and 20	100.	100.
Tax	ESBT TAX	
22 Taxable income. Subtract line 21 from line 17	0.	8,261.
23 a Tax rate schedule or Schedule D *INCLUDES ESBT TAX		8,261.
b Tax on lump-sum distributions		
c Alternative minimum tax		
23 Total taxes. Add lines 23a through 23c		8,261.
24 Credits		
25 Subtract line 24 from line 23		8,261.
26 Other taxes		
27 Net tax liability. Add line 25 and 26	0.	8,261.
Payments		
28 a Estimated tax payments and amount applied from 2007 return	42,131.	42,131.
b Estimated tax payments allocated to beneficiaries (from Form 1041-T)		
c Subtract line 28b from line 28a	42,131.	42,131.
d Federal income tax withheld		
e Other payments		
29 Amount paid with request for extension of time to file		
30 Amount of tax paid with original return plus additional tax paid after it was filed		
31 Total payments. Add lines 28c through 28e, 29 and 30 in column c		42,131.
Refund or Amount You Owe		
32 Overpayment, if any, as shown on original return or as previously adjusted by the IRS		42,131.
33 Subtract line 32 from line 31		
34 Amount you owe. If line 27, column c is more than line 33, enter the difference		8,261.
35 Overpayment. If line 27, column c is less than line 33, enter difference		
36 Amount of line 35 to be: a. Credited to 2009 estimated tax		
	b. Refund	

Form 1041	Explanation for Amending Form 1041	Page 2
Name of Estate or Trust		FEIN
<u>DANIEL BERNSTEIN IRREVOCABLE TRUST</u>		<u>20-7354918</u>

EXPLANATION OF CHANGES TO INCOME, EXEMPTIONS, DEDUCTIONS, AND CREDITS

Enter the line reference from page 1 for which you are reporting a change and give the reason for each change. Attach applicable schedules.

THE RETURN HAS BEEN AMENDED TO REFLECT THE ITEMS REPORTED ON THE SCHEDULE K-1 ISSUED BY LIC HOLDINGS, INC. (20-5290314) AND RECEIVED BY THE TRUST AFTER THE EXTENDED DUE DATE OF THE RETURN. ON THE ORIGINAL RETURN, THE ORDINARY BUSINESS LOSS WAS ESTIMATED TO BE \$50,400, RESULTING IN NO ESBT TAX UNDER IRC SECTION 641(C); ON THE SCHEDULE K-1 ISSUED AND THIS AMENDED RETURN, THE ORDINARY BUSINESS INCOME IS NOW REPORTED AS \$22,144, THE INTEREST INCOME IS \$1,685, AND THE CHARITABLE DEDUCTION IS \$227, RESULTING IN AN ESBT TAX OF \$8,261.

1041

Electing Small Business Trust Tax Calculation

2008

Name of Trust

Employer ID Number

DANIEL BERNSTEIN IRREVOCABLE TRUST

20-7354918

Income

Interest	SEE STATEMENT 3	1,685.
Total Ordinary Dividends		
Less: Qualified Dividends		
Net Dividends		
Other Ordinary Income	SEE STATEMENT 4	22,144.
Net Short-Term Capital Gain		
Ordinary Gains		
Other Income		
Total Income		23,829.

Deductions

Interest		
Taxes		
Fiduciary Fees		
Charitable Deduction		227.
Attorney, Accountant, Return Preparation Fees		
Other Deductions - Not Subject to 2% Limit		
Other Deductions - Subject to 2% Limit		
Total Deductions		227.

Tax and Credits

Taxable Income		23,602.
Tax - 35%		8,261.
Net Long-Term Capital Gain and Qualified Dividends		
Tax		
Total Regular Tax		8,261.
Alternative Minimum Tax		
Total Tax		8,261.
Credits		
Recapture and Other Taxes		
Net Tax - to Form 1041, Schedule G, line 7		8,261.

**SCHEDULE I
(Form 1041)**

Department of the Treasury
Internal Revenue Service

**S CORPORATION FOR
Alternative Minimum Tax - Estates and Trusts**

▶ Attach to Form 1041. See the separate instructions
for Schedule I (Form 1041).

OMB No. 1545-0092

2008

Name of estate or trust

DANIEL BERNSTEIN IRREVOCABLE TRUST

Employer identification number

20-7354918

Part I Estate's or Trust's Share of Alternative Minimum Taxable Income

1	Adjusted total income or (loss) (from Form 1041, line 17)	1	23,602.
2	Interest	2	
3	Taxes	3	
4	Miscellaneous itemized deductions (from Form 1041, line 15b)	4	
5	Refund of taxes	5	()
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	8	
9	Qualified small business stock (see page 2 of 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)	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) SEE STATEMENT 5	15	116.
16	Loss limitations (difference between AMT and regular tax income or loss)	16	
17	Circulation costs (difference between regular tax and AMT)	17	
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	23,718.
Note: Complete Part II below before going to line 26.			
26	Income distribution deduction from Part II, line 44	26	0.
27	Estate tax deduction (from Form 1041, 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	23,718.

If line 29 is:

- \$22,500 or less, stop here and enter -0- on Form 1041, 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.

Part II Income Distribution Deduction on a Minimum Tax Basis

30	Adjusted alternative minimum taxable income (see page 6 of the 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 Form 1041, Schedule A, line 4)	33	
34	Capital gains paid or permanently set aside for charitable purposes from gross income (see page 6 of the 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 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 Form 1041, Schedule B, line 9)	38	
39	Other amounts paid, credited, or otherwise required to be distributed (from Form 1041, 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	

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Schedule I (Form 1041) (2008)

S CORPORATION PORTION

Schedule I (Form 1041) (2008) **DANIEL BERNSTEIN IRREVOCABLE TRUST**

20-7354918 Page **2**

Part II 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	Income distribution deduction on a minimum tax basis. Enter the smaller of line 42 or line 43. Enter here and on line 26	44	

Part 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	
49	Multiply line 48 by 25% (.25)	49	
50	Subtract line 49 from line 45. If zero or less, enter -0-	50	
51	Subtract line 50 from line 46	51	23,718.
52	Go to Part IV of Schedule I to figure line 52 if the estate or trust has qualified dividends or has a gain on lines 14a and 15 of column (2) of Schedule D (Form 1041) (as refigured for the AMT, if necessary). Otherwise, if line 51 is - • \$175,000 or less, multiply line 51 by 26% (.26). • Over \$175,000, multiply line 51 by 28% (.28) and subtract \$3,500 from the result	52	6,167.
53	Alternative minimum foreign tax credit (see page 7 of the instructions)	53	
54	Tentative minimum tax. Subtract line 53 from line 52	54	6,167.
55	Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a)	55	8,261.
56	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.

Part IV Line 52 Computation Using Maximum Capital Gains Rates

Caution: If you did not complete Part V of Schedule D (Form 1041), the Schedule D Tax Worksheet, or the Qualified Dividends Tax Worksheet, see page 8 of the instructions before completing this part.

57	Enter the amount from line 51	57	
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	
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	
61	Enter the smaller of line 57 or line 60	61	
62	Subtract line 61 from line 57	62	
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	63	
64	Maximum amount subject to the 0% rate	64	\$2,200
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 on page 27 of the Instructions 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	
66	Subtract line 65 from line 64. If zero or less, enter -0-	66	
67	Enter the smaller of line 57 or line 58	67	
68	Enter the smaller of line 66 or line 67	68	
69	Subtract line 68 from line 67	69	
70	Multiply line 69 by 15% (.15) If line 59 is zero or blank, skip lines 71 and 72 and go to line 73. Otherwise, go to line 71.	70	
71	Subtract line 67 from line 61	71	
72	Multiply line 71 by 25% (.25)	72	
73	Add lines 63, 70, and 72	73	
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	74	
75	Enter the smaller of line 73 or line 74 here and on line 52	75	

FORM 1041 DIVIDEND INCOME STATEMENT 1

DESCRIPTION	U.S. INTEREST	QUALIFYING DIVIDENDS	ORDINARY DIVIDENDS
STANFORD TRUST CO.		572.	1,454.
SUBTOTALS		572.	1,454.
TOTAL TO FORM 1041, LINE 2A			2,026.

FORM 1041 MISCELLANEOUS DEDUCTIONS SUBJECT TO FLOOR LIMITATION STATEMENT 2

DESCRIPTION	DIRECT AMOUNT	INDIRECT AMOUNT
OTHER ALLOCABLE EXPENSE	362.	
TOTAL MISC. DEDUCTIONS SUBJ TO FLOOR		362.
LESS 2% AGI	0. X .02	0.
TOTAL TO FORM 1041, LINE 15B		362.

ESBT	INTEREST	STATEMENT	3
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DESCRIPTION	U.S. INTEREST	OTHER TAXABLE INTEREST
LIC HOLDINGS, INC. - ORDINARY INTEREST	0.	1,685.
SUBTOTALS	0.	1,685.
TOTAL INTEREST		1,685.

ESBT	OTHER ORDINARY INCOME	STATEMENT	4
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DESCRIPTION	AMOUNT
FROM - LIC HOLDINGS, INC.	22,144.
TOTAL TO ESBT WORKSHEET	22,144.

ESBT SCHEDULE I	PASSIVE ACTIVITY LOSS	STATEMENT	5
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NET INCOME (LOSS)				
NAME OF ACTIVITY	FORM	AMT	REGULAR	ADJUSTMENT
LIC HOLDINGS, INC.	SCH E	22,260.	22,144.	116.
TOTAL TO SCHEDULE I, LINE 15				116.

ESBT FORM 8582	OTHER PASSIVE ACTIVITIES - WORKSHEET 3	STATEMENT	6
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NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
LIC HOLDINGS, INC.	22,144.	0.	0.	22,144.	0.
TOTALS	22,144.	0.	0.	22,144.	0.

ESBT FORM 8582	SUMMARY OF PASSIVE ACTIVITIES	STATEMENT	7
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R R E A NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
LIC HOLDINGS, INC.	SCH E	22,144.	0.	22,144.	0.	0.
TOTALS		22,144.	0.	22,144.	0.	0.
PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME						
TOTAL TO FORM 8582, LINE 16						0.

ESBT FORM 8582	ALTERNATIVE MINIMUM TAX OTHER PASSIVE ACTIVITIES - WORKSHEET 3	STATEMENT	8
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NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
LIC HOLDINGS, INC.	22,260.	0.	0.	22,260.	0.
TOTALS	22,260.	0.	0.	22,260.	0.

ESBT FORM 8582	ALTERNATIVE MINIMUM TAX SUMMARY OF PASSIVE ACTIVITIES	STATEMENT	9
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R R E A NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
LIC HOLDINGS, INC.	SCH E	22,260.	0.	22,260.	0.	0.
TOTALS		22,260.	0.	22,260.	0.	0.
PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME						
TOTAL TO FORM 8582AMT, LINE 16						

**Application for Automatic Extension of Time To File Certain
Business Income Tax, Information, and Other Returns**

OMB No. 1545-0233

▶ File a separate application for each return.

▶ See separate instructions.

**Type or
Print**

File by the due
date for the
return for which
an extension is
requested. See
instructions.

Name

Daniel Bernstein Irrevocable Trust

Identifying number

20-7354918

Number, street, and room or suite no. (If P.O. box, see instructions.)

c/o Goldstein Lewin & Co. 1675 N Military Trail Fifth Floor

City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code)).

Boca Raton, FL 33486

Note. See instructions before completing this form.

Part I Automatic 5-Month Extension Complete if Filing Form 1065, 1041, or 8804

1a Enter the form code for the return that this application is for (see below)

0 5

Application Is For:	Form Code	Application Is For:	Form Code
Form 1065	09	Form 1041 (estate)	04
Form 8804	31	Form 1041 (trust)	05

Part II Automatic 6-Month Extension Complete if Filing Other Forms

b Enter the form code for the return that this application is for (see below)

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-PC	21
Form 706-GS(T)	02	Form 1120-POL	22
Form 1041-N	06	Form 1120-REIT	23
Form 1041-QFT	07	Form 1120-RIC	24
Form 1042	08	Form 1120-S	25
Form 1065-B	10	Form 1120-SF	26
Form 1066	11	Form 3520-A	27
Form 1120	12	Form 8612	28
Form 1120-C	34	Form 8613	29
Form 1120-F	15	Form 8725	30
Form 1120-FSC	16	Form 8831	32
Form 1120-H	17	Form 8876	33
Form 1120-L	18	Form 8924	35
Form 1120-ND	19	Form 8928	36
Form 1120-ND (section 4951 taxes)	20		

- 2** If the organization is a foreign corporation that does not have an office or place of business in the United States, check here. ▶ ☐
- 3** If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here. ▶ ☐
- If checked, attach a schedule, listing the name, address, and Employer Identification Number (EIN) for each member covered by this application.

Part III All Filers Must Complete This Part

4 If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here. ▶ ☐

5a The application is for calendar year 2008, or tax year beginning _____, 20__ and ending _____, 20__.

b Short tax year. If this tax year is less than 12 months, check the reason:

☐ Initial return ☐ Final return ☐ Change in accounting period ☐ Consolidated return to be filed

6 Tentative total tax	6	
7 Total payments and credits (see instructions)	7	
8 Balance due. Subtract line 7 from line 6. Generally, you must deposit this amount using the Electronic Federal Tax Payment System (EFTPS), a Federal Tax Deposit (FTD) Coupon, or Electronic Funds Withdrawal (EFW) (see instructions for exceptions)	8	



STANFORD TRUST
COMPANY INC.

Payer:
STANFORD TRUST COMPANY
445 NORTH BOULEVARD STE. 820
BATON ROUGE, LA 70802

2008 Tax Information Statement

Account Number: [REDACTED]
Recipient's Tax ID number: 20-7354918
Payer's Federal ID number: 76-0618032
Questions? (225)381-0550
☐ Corrected ☐ 2nd TIN notice

Recipient's Name and Address
DANIEL BERSTEIN IRREV TRUST
800 GREEN VALLEY ROAD, 5TH FLOOR
GREENSBORO, NC 27408

Page 7 of 20

2008 Form 1099-B: Proceeds from Broker and Barter Exchange Transactions

OMB No. 1545-0715

Reported to the IRS are Gross Proceeds less commissions and option premiums.

Number of shares (Box 5)	CUSIP (Box 1b)	Description (Box 7)	Date Acquired (Box 1a)	Date of Sale (Box 1a)	Stocks Bonds, etc. (Box 2)	Cost or other Basis	Net Gain or Loss	Federal Income Tax Withheld (Box 4)
Short Term Sales Reported on 1099-B								
220.5320	01748E831	ALLEGiant MID CAP VALUE I	02/27/2008	04/17/2008	2,900.00	2,941.90	-41.90	0.00
128.0820	01748E831	ALLEGiant MID CAP VALUE I	02/27/2008	08/26/2008	1,569.00	1,708.61	-139.61	0.00
165.4040	01748E831	ALLEGiant MID CAP VALUE I	02/27/2008	11/04/2008	1,465.48	2,206.49	-741.01	0.00
77.9590	140543406	AMERICAN CAPITAL WORLD G&I-F	02/27/2008	04/17/2008	3,300.00	3,318.71	-18.71	0.00
30.3060	140543406	AMERICAN CAPITAL WORLD G&I-F	02/27/2008	08/26/2008	1,121.00	1,290.13	-169.13	0.00
54.8980	140543406	AMERICAN CAPITAL WORLD G&I-F	VARIOUS	11/04/2008	1,551.97	2,329.57	-777.60	0.00
225.0000	G3204Q251	ETFS COFFEE	06/05/2008	08/26/2008	715.49	742.50	-27.01	0.00
483.0000	G3204Q285	ETFS CORN	06/05/2008	08/26/2008	1,188.17	1,449.00	-260.83	0.00
154.4160	4812A2439	HIGHBRIDGE STAT MKT NEUT SEL	08/26/2008	11/04/2008	2,532.42	2,500.00	32.42	0.00
54.6620	448108100	HUSSMAN STRATEGIC GROWTH FUND	02/27/2008	04/14/2008	837.25	853.82	-16.57	0.00
183.0060	448108100	HUSSMAN STRATEGIC GROWTH FUND	02/27/2008	04/17/2008	2,758.00	2,858.56	-100.56	0.00

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

OPP1662



Payer:
STANFORD TRUST COMPANY
445 NORTH BOULEVARD STE. 820
BATON ROUGE, LA 70802

2008 Tax Information Statement

Account Number: [REDACTED]
 Recipient's Tax ID number: 20-7354918
 Payer's Federal ID number: 76-0618032
 Questions? (225)381-0550
☐ Corrected ☐ 2nd TIN notice

Recipient's Name and Address
 DANIEL BERSTEIN IRREV TRUST
 800 GREEN VALLEY ROAD, 5TH FLOOR
 GREENSBORO, NC 27408

Page 8 of 20

Number of shares	CUSIP	Description	Date Acquired	Date of Sale	Stocks Bonds, etc.	Cost or other Basis	Net Gain or Loss	Federal Income Tax Withheld
(Box 5)	(Box 1b)	(Box 7)		(Box 1a)	(Box 2)			(Box 4)
289.1560	448108100	HUSSMAN STRATEGIC GROWTH FUND	VARIOUS	06/13/2008	4,468.81	4,516.62	-47.81	0.00
99.2380	44980R326	ING GLOBAL REAL ESTATE FD-A	02/27/2008	04/14/2008	1,953.00	1,973.84	-20.84	0.00
126.7670	44980R326	ING GLOBAL REAL ESTATE FD-A	02/27/2008	04/17/2008	2,600.00	2,521.40	78.60	0.00
121.5530	44980R326	ING GLOBAL REAL ESTATE FD-A	VARIOUS	11/04/2008	1,582.62	2,414.98	-832.36	0.00
30.0000	464286400	ISHARES MSCI BRAZIL INDEX FUND	02/26/2008	04/17/2008	2,609.31	2,593.88	15.43	0.00
16.0000	464286400	ISHARES MSCI BRAZIL INDEX FUND	02/26/2008	05/28/2008	1,549.43	1,383.40	166.03	0.00
19.0000	464286400	ISHARES MSCI BRAZIL INDEX FUND	02/26/2008	11/04/2008	798.94	1,642.79	-843.85	0.00
45.0000	464286509	ISHARES MSCI CANADA INDEX FUND	05/05/2008	11/04/2008	939.59	1,491.59	-552.00	0.00
60.0000	464286608	ISHARES MSCI EMU INDEX FUND	08/26/2008	11/04/2008	1,922.38	2,680.08	-757.70	0.00
148.0000	464286871	ISHARES MSCI HONG KONG	02/26/2008	04/17/2008	2,714.30	2,809.04	-94.74	0.00
70.0000	464286848	ISHARES MSCI JAPAN INDEX FUND	08/26/2008	11/04/2008	661.49	791.42	-129.93	0.00
104.0000	464286673	ISHARES MSCI SINGAPORE	02/26/2008	04/17/2008	1,394.63	1,332.15	62.48	0.00
73.0000	464286673	ISHARES MSCI SINGAPORE	02/26/2008	08/26/2008	816.86	935.06	-118.20	0.00
36.0000	464286673	ISHARES MSCI SINGAPORE	02/26/2008	11/04/2008	263.15	461.13	-197.98	0.00
56.0000	464286749	ISHARES MSCI SWITZERLAND INDEX	02/26/2008	03/17/2008	1,373.99	1,426.66	-52.67	0.00
15.0000	464286624	ISHARES MSCI THAILAND FD	05/28/2008	08/26/2008	559.20	748.95	-189.75	0.00

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

OPP1663



**STANFORD TRUST
COMPANY INC.**

Payer:

STANFORD TRUST COMPANY
445 NORTH BOULEVARD STE. 820
BATON ROUGE, LA 70802

2008 Tax Information Statement

Account Number:

Recipient's Tax ID number:

Payer's Federal ID number:

Questions?

☐ Corrected

20-7354918

76-0618032

(225)381-0550

☐ 2nd TIN notice

Recipient's Name and Address

DANIEL BERSTEIN IRREV TRUST
800 GREEN VALLEY ROAD, 5TH FLOOR
GREENSBORO, NC 27408

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Number of shares (Box 5)	CUSIP (Box 1b)	Description (Box 7)	Date Acquired	Date of Sale (Box 1a)	Stocks Bonds, etc. (Box 2)	Cost or Other Basis	Net Gain or Loss	Federal Income Tax Withheld (Box 4)
123.0000	464286699	ISHARES MSCI UNITED KINGDOM	02/26/2008	04/17/2008	2,777.32	2,810.32	-33.00	0.00
17.0000	464287523	ISHARES S&P NA TECH SEMICND INDEX FD	02/26/2008	04/17/2008	872.69	895.73	-23.04	0.00
37.0000	464287523	ISHARES S&P NA TECH SEMICND INDEX FD	02/26/2008	08/26/2008	1,824.47	1,949.52	-125.05	0.00
25.8870	47102S205	JANUS ADVISER FORTY FUND-I	08/26/2008	11/04/2008	698.17	1,000.00	-301.83	0.00
22.9340	487300501	KEELEY SMALL CAP VAL FD-A	02/27/2008	04/14/2008	616.00	612.34	3.66	0.00
78.8810	487300501	KEELEY SMALL CAP VAL FD-A	02/27/2008	04/17/2008	2,200.00	2,106.12	93.88	0.00
46.0670	487300501	KEELEY SMALL CAP VAL FD-A	02/27/2008	08/26/2008	1,300.00	1,229.99	70.01	0.00
57.5860	487300501	KEELEY SMALL CAP VAL FD-A	02/27/2008	11/04/2008	1,060.73	1,537.55	-476.82	0.00
24.8390	494613607	KINETICS PARADIGM FUND-NO LD	02/27/2008	04/14/2008	655.00	695.00	-40.00	0.00
148.2030	494613607	KINETICS PARADIGM FUND-NO LD	02/27/2008	04/17/2008	4,000.00	4,146.72	-146.72	0.00
219.0950	494613607	KINETICS PARADIGM FUND-NO LD	02/27/2008	06/13/2008	5,823.55	6,130.28	-306.73	0.00
116.1880	543495832	LOOMIS SAYLES BOND FUND-RET	02/27/2008	04/14/2008	1,626.59	1,669.62	-43.03	0.00
387.0510	543495832	LOOMIS SAYLES BOND FUND-RET	02/27/2008	04/17/2008	5,390.00	5,561.92	-171.92	0.00
236.5270	543495832	LOOMIS SAYLES BOND FUND-RET	02/27/2008	08/26/2008	3,160.00	3,398.90	-238.90	0.00
336.8810	543495832	LOOMIS SAYLES BOND FUND-RET	VARIOUS	11/04/2008	3,446.29	4,815.46	-1,369.17	0.00
24.0000	57060U605	MARKET VECTORS AGRIBUSINESS	02/26/2008	04/17/2008	1,502.28	1,423.20	79.08	0.00

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OPP1664

TEP100369 79 11/13 15 of 28



Payer:
STANFORD TRUST COMPANY
445 NORTH BOULEVARD STE. 820
BATON ROUGE, LA 70802

2008 Tax Information Statement

Account Number: [REDACTED]
 Recipient's Tax ID number: 20-7354918
 Payer's Federal ID number: 76-0618032
 Questions? (225)381-0550
☐ Corrected ☐ 2nd TIN notice

Recipient's Name and Address
 DANIEL BERSTEIN IRREV TRUST
 800 GREEN VALLEY ROAD, 5TH FLOOR
 GREENSBORO, NC 27408

Page 10 of 20

Number of shares (Box 5)	CUSIP (Box 1b)	Description (Box 7)	Date Acquired	Date of Sale (Box 1a)	Stocks Bonds, etc. (Box 2)	Cost or other Basis	Net Gain or Loss	Federal Income Tax Withheld (Box 4)
23.0000	57060U605	MARKET VECTORS AGRIBUSINESS	02/26/2008	04/30/2008	1,370.35	1,363.90	6.45	0.00
25.0000	57060U506	MARKET VECTORS RUSSIA ETF	02/26/2008	04/17/2008	1,259.27	1,272.74	-13.47	0.00
36.0000	57060U506	MARKET VECTORS RUSSIA ETF	VARIOUS	08/26/2008	1,344.09	1,820.20	-476.11	0.00
21.0000	57060U506	MARKET VECTORS RUSSIA ETF	03/14/2008	11/04/2008	447.29	1,025.22	-577.93	0.00
394.1000	68380T103	OPPENHEIMER INTL BOND FD-A	02/27/2008	04/14/2008	2,672.00	2,616.82	55.18	0.00
505.2010	68380T103	OPPENHEIMER INTL BOND FD-A	02/27/2008	04/17/2008	3,400.00	3,354.54	45.46	0.00
325.8320	68380T103	OPPENHEIMER INTL BOND FD-A	02/27/2008	08/26/2008	2,056.00	2,163.52	-107.52	0.00
449.1730	68380T103	OPPENHEIMER INTL BOND FD-A	VARIOUS	11/04/2008	2,515.37	2,980.06	-464.69	0.00
1.7960	68380T103	OPPENHEIMER INTL BOND FD-A	10/31/2008	11/04/2008	10.06	9.95	0.11	0.00
70.1970	72369G108	PIONEER GLOBAL HIGH YIELD-A	02/27/2008	04/14/2008	782.00	785.50	-3.50	0.00
267.8570	72369G108	PIONEER GLOBAL HIGH YIELD-A	02/27/2008	04/17/2008	3,000.00	2,997.32	2.68	0.00
101.4020	72369G108	PIONEER GLOBAL HIGH YIELD-A	02/27/2008	08/26/2008	1,085.00	1,134.69	-49.69	0.00
194.7560	72369G108	PIONEER GLOBAL HIGH YIELD-A	VARIOUS	11/04/2008	1,482.09	2,166.57	-684.48	0.00
120.0000	73935X807	POWERSHARES DYNAMIC MID CAP GROWTH	02/26/2008	04/17/2008	2,615.98	2,616.12	-0.14	0.00
58.0000	73935X807	POWERSHARES DYNAMIC MID CAP GROWTH	02/26/2008	08/26/2008	1,203.61	1,264.46	-60.85	0.00

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

OPP1665



**STANFORD TRUST
COMPANY INC.**

Payer:

STANFORD TRUST COMPANY
445 NORTH BOULEVARD STE. 820
BATON ROUGE, LA 70802

2008 Tax Information Statement

Account Number:

Recipient's Tax ID number:

Payer's Federal ID number:

Questions?

☐ **Corrected**

20-7354918

76-0618032

(225)381-0550

☐ **2nd TIN notice**

Recipient's Name and Address

DANIEL BERSTEIN IRREV TRUST
800 GREEN VALLEY ROAD, 5TH FLOOR
GREENSBORO, NC 27408

Page 11 of 20

Number of shares (Box 5)	CUSIP (Box 1b)	Description (Box 7)	Date Acquired	Date of Sale (Box 1a)	Stocks Bonds, etc. (Box 2)	Cost or other Basis	Net Gain or Loss	Federal Income Tax Withheld (Box 4)
78.0000	73935X807	POWERSHARES DYNAMIC MID CAP GROWTH	02/26/2008	11/04/2008	1,156.73	1,700.48	-543.75	0.00
109.5100	78356A806	RYDEX DYNAMIC STRENGTH \$ FD H	05/06/2008	06/16/2008	2,261.38	2,234.00	27.38	0.00
46.1180	78356A491	RYDEX MANAGED FUTURES STRATEGY FD-H	08/26/2008	11/04/2008	1,346.18	1,200.00	146.18	0.00
114.2860	77956H740	T ROWE PRICE AFR & MID EAST	04/14/2008	05/28/2008	1,600.00	1,544.00	56.00	0.00
166.9870	77956H740	T ROWE PRICE AFR & MID EAST	04/14/2008	06/13/2008	2,336.15	2,256.00	80.15	0.00
157.0680	77956H500	T ROWE PRICE NEW ASIA	02/27/2008	04/17/2008	2,646.00	2,929.32	-283.32	0.00
210.6000	77956H500	T ROWE PRICE NEW ASIA	VARIOUS	06/13/2008	3,167.43	3,927.68	-760.25	0.00
17.0000	922042874	VANGUARD EUROPEAN ETF	02/26/2008	04/14/2008	1,179.46	1,191.54	-12.08	0.00
52.0000	922042874	VANGUARD EUROPEAN ETF	02/26/2008	04/17/2008	3,676.66	3,644.70	31.96	0.00
71.0000	922042874	VANGUARD EUROPEAN ETF	02/26/2008	05/28/2008	5,101.32	4,976.42	124.90	0.00
36.0000	97717W315	WISDOMTREE EMG MTKS H/Y EQUITY	02/26/2008	04/17/2008	1,994.74	1,966.75	27.99	0.00
41.0000	97717W315	WISDOMTREE EMG MTKS H/Y EQUITY	02/26/2008	11/04/2008	1,494.85	2,239.90	-745.05	0.00
Total Short Term Sales Reported on 1099-B					136,303.58	149,287.35	-12,983.77	0.00

TEP00593_79_171517.0728



This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

OPP1666

EXTENSION GRANTED TO 6/15/2009

Form 1041

Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return for Estates and Trusts

2008

For calendar year 2008 or fiscal year beginning

, 2008 and ending

OMB No. 1545-0092

A Type of entity: ☐ Decedent's estate ☐ Simple trust ☒ Complex trust ☐ Qualified disability trust ☒ ESBT (S portion only) ☐ Grantor type trust ☐ Bankruptcy estate-Ch. 7 ☐ Bankruptcy estate-Ch. 11 ☐ Pooled income fund		Name of estate or trust (If a grantor type trust, see page 14 of the instructions.) JACOB BERNSTEIN IRREVOCABLE TRUST Name and title of fiduciary OPPENHEIMER TRUST COMPANY, TRUSTEE Number, street, and room or suite no. (If a P.O. box, see page 15 of the instructions.) 18 COLUMBIA TURNPIKE, 3RD FLOOR City or town, state, and ZIP code FLORHAM PARK NJ 07932		C Employer identification number 20 7294171 D Date entity created 09/01/2006 E Nonexempt charitable and split-interest trusts, check applicable boxes (see pg 16 of the instr.): ☐ Described in section 4947(a)(1) ☐ Not a private foundation ☐ Described in section 4947(a)(2)	
B No. of Schedules K-1 attached 0		F Check applicable boxes: ☐ Initial return ☐ Final return ☒ Amended return ☒ Change in fiduciary ☒ Change in fiduciary's name ☒ Change in fiduciary's address			

G Check here if the estate or filing trust made a section 645 election ☐

Income	1	Interest income	1	
	2a	Total ordinary dividends	2a	2,026.
	b	Qualified dividends allocable to: (1) Beneficiaries 0. (2) Estate or trust 572.		
	3	Business income or (loss). Attach Schedule C or C-EZ (Form 1040)	3	
	4	Capital gain or (loss). Attach Schedule D (Form 1041)	4	<3,000.>
	5	Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)	5	
	6	Farm income or (loss). Attach Schedule F (Form 1040)	6	
	7	Ordinary gain or (loss). Attach Form 4797	7	
	8	Other income. List type and amount	8	
9	Total income. Combine lines 1, 2a, and 3 through 8	9	<974.>	
Deductions	10	Interest. Check if Form 4952 is attached ☐	10	
	11	Taxes	11	
	12	Fiduciary fees	12	490.
	13	Charitable deduction (from Schedule A, line 7)	13	
	14	Attorney, accountant, and return preparer fees	14	
	15a	Other deductions not subject to the 2% floor (attach schedule)	15a	
	b	Allowable miscellaneous itemized deductions subject to the 2% floor	15b	362.
	16	Add lines 10 through 15b	16	852.
	17	Adjusted total income or (loss). Subtract line 16 from line 9	17	<1,826.>
	18	Income distribution deduction (from Schedule B, line 15). Attach Schedules K-1 (Form 1041)	18	
Tax and Payments	19	Estate tax deduction including certain generation-skipping taxes (attach computation)	19	
	20	Exemption	20	100.
	21	Add lines 18 through 20	21	100.
	22	Taxable income. Subtract line 21 from line 17. If a loss, see page 23 of the instructions	22	<1,926.>
	23	Total tax (from Schedule G, line 7)	23	8,261.
	24a	Payments: a 2008 estimated tax payments and amount applied from 2007 return	24a	42,130.
	24b	b Estimated tax payments allocated to beneficiaries (from Form 1041-T)	24b	
	24c	c Subtract line 24b from line 24a	24c	42,130.
	24d	d Tax paid with Form 7004 (see page 24 of the instructions)	24d	
	24e	e Federal income tax withheld. If any is from Form(s) 1099, check ☐	24e	
	24h	Other payments: f Form 2439 ; g Form 4136 ; Total	24h	
25	Total payments. Add lines 24c through 24e, and 24h	25	42,130.	
26	Estimated tax penalty (see page 24 of the instructions)	26		
27	Tax due. If line 25 is smaller than the total of lines 23 and 26, enter amount owed	27		
28	Overpayment. If line 25 is larger than the total of lines 23 and 26, enter amount overpaid	28	33,869.	
29	Amount of line 28 to be: a Credited to 2009 estimated tax 8,300.; b Refunded	29	25,569.	

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		May the IRS discuss this return with the preparer shown below (see instr.)? ☒ Yes ☐ No
	Signature of fiduciary or officer representing fiduciary	Date	
Paid	Preparer's signature	Date	Check if self-employed ☐
Preparer's Use Only	Firm's name (or yours if self-employed), address, and ZIP code	EIN	Preparer's SSN or PTIN
LHA	CBIZ ACCT'G, TAX & ADVISORY OF FL, LLC 1675 N. MILITARY TRAIL, 5TH FLOOR BOCA RATON, FL 33486	34 1900735	P00127193
		Phone no. (561) 994-5050	

810801
12-31-08

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

Form 1041 (2008)

Schedule 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 page 25 of the instructions)	1	
2	Tax-exempt income allocable to charitable contributions (see page 25 of the instructions)	2	
3	Subtract line 2 from line 1	3	
4	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes	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	7	

Schedule B Income Distribution Deduction

1	Adjusted total income (see page 26 of the instructions)	1	<1,826.>
2	Adjusted tax-exempt interest	2	
3	Total net gain from Schedule D (Form 1041), line 15, column (1) (see page 26 of the instructions)	3	
4	Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion)	4	
5	Capital gains for the tax year included on Schedule A, line 1 (see page 26 of the 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	3,000.
7	Distributable net income. Combine lines 1 through 6. If zero or less, enter -0-	7	1,174.
8	If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law	8	1,419.
9	Income required to be distributed currently	9	
10	Other amounts paid, credited, or otherwise required to be distributed	10	
11	Total distributions. Add lines 9 and 10. If greater than line 8, see page 26 of the 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	

Schedule G Tax Computation (see page 27 of the instructions)

1	Tax: a Tax on taxable income (see page 27 of the instructions)	1a	0.	
	b Tax on lump-sum distributions. Attach Form 4972	1b		
	c Alternative minimum tax (from Schedule I (Form 1041), line 56)	1c		
	d Total. Add lines 1a through 1c	1d		0.
2a	Foreign tax credit. Attach Form 1116	2a		
b	Other nonbusiness credits (attach schedule)	2b		
c	General business credit. Attach Form 3800	2c		
d	Credit for prior year minimum tax. Attach Form 8801	2d		
3	Total credits. Add lines 2a through 2d	3		
4	Subtract line 3 from line 1d. If zero or less, enter -0-	4		0.
5	Recapture taxes. Check if from: ☐ Form 4255 ☐ Form 8611	5		
6	Household employment taxes. Attach Schedule H (Form 1040)	6		
7	Total tax. Add lines 4 through 6. Enter here and on page 1, line 23	7		8,261.

Other Information

SEC. 641(C):

8,261.

	Yes	No
1 Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses Enter the amount of tax-exempt interest income and exempt-interest dividends ► \$		X
2 Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any individual by reason of a contract assignment or similar arrangement?		X
3 At any time during calendar year 2008, did the estate or trust have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See page 29 of the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ►		X
4 During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the estate or trust may have to file Form 3520. See page 29 of the instructions		X
5 Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see page 30 for required attachment		X
6 If this is an estate or a complex trust making the section 663(b) election, check here (see page 30 of the instructions) ► ☐		
7 To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see page 30 of the 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 page 30 of the instructions	X	

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).

OMB No. 1545-0092

2008

Name of estate or trust

Employer identification number

JACOB BERNSTEIN IRREVOCABLE TRUST

20-7294171

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

(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	(f) Gain or (loss) for the entire year Subtract (e) from (d)
1a STANFORD TRUST CO. (SEE STATEMENT ATTACHED)	VARIOUS	VARIOUS	136,285.	149,287.	<13,002.>

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 capital loss carryover. Enter the amount, if any, from line 9 of the 2007 Capital Loss
Carryover Worksheet

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

<13,002.>

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

(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	(f) Gain or (loss) for the entire year Subtract (e) from (d)
6a					

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

9 Capital gain distributions

9

10 Gain from Form 4797, Part I

10

11 Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2007 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,
column (3) on page 2

12

Part III Summary of Parts I and II		(1) Beneficiaries'	(2) Estate's or trust's	(3) Total
<i>Caution: Read the instructions before completing this part.</i>				
13 Net short-term gain or (loss)	13		<13,002.>	<13,002.>
14 Net long-term gain or (loss):				
a Total for year	14a			
b Unrecaptured section 1250 gain (see line 18 of the worksheet)	14b			
c 28% rate gain	14c			
15 Total net gain or (loss). Combine lines 13 and 14	15		<13,002.>	<13,002.>

Note: If line 15, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 990-T, Part I, line 4a). 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.

Part IV Capital Loss Limitation

16 Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the smaller of: a The loss on line 15, column (3) or b \$3,000	16	(3,000.)
--	----	------------

Note: If the loss on line 15, column (3), is more than \$3,000, or if Form 1041, page 1, line 22 (or Form 990-T, line 34), is a loss, complete the **Capital Loss Carryover Worksheet** on page 7 of the instructions to figure your capital loss carryover.

Part V Tax Computation Using Maximum Capital Gains Rates

Form 1041 filers. Complete this part only if both lines 14a and 15 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), and Form 1041, line 22, is more than zero.

Caution: Skip this part and complete the worksheet on page 8 of the instructions if:

- Either line 14b, col. (2) or line 14c, col. (2) is more than zero, or
- Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero.

Form 990-T trusts. Complete this part only if both lines 14a and 15 are gains, or qualified dividends are included in income in Part I of Form 990-T, and Form 990-T, line 34, is more than zero. Skip this part and complete the worksheet on page 8 of the instructions if either line 14b, col. (2) or line 14c, col. (2) is more than zero.

17 Enter taxable income from Form 1041, line 22 (or Form 990-T, line 34)	17			
18 Enter the smaller of line 14a or 15 in column (2) but not less than zero	18			
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)	19			
20 Add lines 18 and 19	20			
21 If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0-	21			
22 Subtract line 21 from line 20. If zero or less, enter -0-	22			
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 line 24? ☐ Yes. Skip lines 25 and 26; go to line 27 and check the "No" box. ☐ 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 line 17 or line 22	27			
28 Enter 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 for Estates and Trusts (see the Schedule G instructions)	31			
32 Add lines 30 and 31	32			0.
33 Figure the tax on the amount on line 17. Use the 2008 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions)	33			
34 Tax on all taxable income. Enter the smaller of line 32 or line 33 here and on line 1a of Schedule G, Form 1041 (or line 36 of Form 990-T)	34			0.

**Underpayment of
Estimated Tax by Individuals, Estates, and Trusts**

► See separate instructions.
► Attach to Form 1040, 1040A, 1040NR, 1040NR-EZ, or 1041.

OMB No. 1545-0140

2008
Attachment
Sequence No. **06**

Name(s) shown on tax return

JACOB BERNSTEIN IRREVOCABLE TRUST

Identifying number

20-7294171

Do You Have To File Form 2210?

Complete lines 1 through 7 below. Is line 7 less than \$1,000? **Yes** → **Do not file Form 2210. You do not owe a penalty.**

No ↓

Complete lines 8 and 9 below. Is line 6 equal to or more than line 9? **Yes** → You do not owe a penalty. **Do not file Form 2210** (but if box **E** in Part II applies, you must file page 1 of Form 2210).

No ↓

You may owe a penalty. Does any box in Part II below apply? **Yes** → You must file Form 2210. Does box **B, C, or D** in Part II apply?

No ↓ **You must figure your penalty.**

Yes → You are **not** required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but **file only page 1 of Form 2210.**

Do not file Form 2210. You are not required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but **do not file Form 2210.**

Part I Required Annual Payment

1	Enter your 2008 tax after credits from Form 1040, line 56 (see instructions if not filing Form 1040)	1	
2	Other taxes, including self-employment tax (see page 2 of the instructions)	2	8,261.
3	Refundable credits. Enter the total of your earned income credit, additional child tax credit, credit for federal tax paid on fuels, health coverage tax credit, refundable credit for prior year minimum tax, first-time homebuyer credit, and recovery rebate credit	3	()
4	Current year tax. Combine lines 1, 2, and 3. If less than \$1,000, you do not owe a penalty; do not file Form 2210	4	8,261.
5	Multiply line 4 by 90% (.90)	5	7,435.
6	Withholding taxes. Do not include estimated tax payments. (see page 2 of the instructions)	6	
7	Subtract line 6 from line 4. If less than \$1,000, you do not owe a penalty; do not file Form 2210	7	8,261.
8	Maximum required annual payment based on prior year's tax (see page 2 of the instructions)	8	49,034.
9	Required annual payment. Enter the smaller of line 5 or line 8	9	7,435.

Next: Is line 9 more than line 6?

- ☐ **No.** You do not owe a penalty. **Do not file Form 2210** unless box **E** below applies.
- ☒ **Yes.** You may owe a penalty, but **do not file Form 2210** unless one or more boxes in Part II below applies.
- If box **B, C, or D** applies, you must figure your penalty and file Form 2210.
 - If only box **A or E** (or both) applies, file only page 1 of Form 2210. You are **not** required to figure your penalty; the IRS will figure it and send you a bill for any unpaid amount. If you want to figure your penalty, you may use Part III or IV as a worksheet and enter your penalty on your tax return, but **file only page 1 of Form 2210.**

Part II Reasons for Filing. Check applicable boxes. If none apply, **do not file Form 2210.**

- A** ☐ You request a **waiver** (see page 2 of the instructions) of your entire penalty. You must check this box and file page 1 of Form 2210, but you are not required to figure your penalty.
- B** ☐ You request a **waiver** (see page 2 of the instructions) of part of your penalty. You must figure your penalty and waiver amount and file Form 2210.
- C** ☐ Your income varied during the year and your penalty is reduced or eliminated when figured using the **annualized income installment method**. You must figure the penalty using Schedule AI and file Form 2210.
- D** ☐ Your penalty is lower when figured by treating the federal income tax withheld from your income as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. You must figure your penalty and file Form 2210.
- E** ☐ You filed or are filing a joint return for either 2007 or 2008, but not for both years, and line 8 above is smaller than line 5 above. You must file page 1 of Form 2210, but you are **not** required to figure your penalty (unless box **B, C, or D** applies).

Part III Short Method**Can You Use
the Short Method?**

You may use the short method if:

- You made no estimated tax payments (or your only payments were withheld federal income tax), or
- You paid the same amount of estimated tax on each of the four payment due dates.

**Must You Use
the Regular Method?**

You must use the regular method (Part IV) instead of the short method if:

- You made any estimated tax payments late,
- You checked box **C** or **D** in Part II, or
- You are filing Form 1040NR or 1040NR-EZ and you did not receive wages as an employee subject to U.S. income tax withholding.

Note: If any payment was made earlier than the due date, you may use the short method, but using it may cause you to pay a larger penalty than the regular method. If the payment was only a few days early, the difference is likely to be small.

10	Enter the amount from Form 2210, line 9	10	
11	Enter the amount, if any, from Form 2210, line 6	11	
12	Enter the total amount, if any, of estimated tax payments you made	12	
13	Add lines 11 and 12	13	
14	Total underpayment for year. Subtract line 13 from line 10. If zero or less, stop here; you do not owe the penalty. Do not file Form 2210 unless you checked box E in Part II	14	
15	Multiply line 14 by .03571	15	
16	• If the amount on line 14 was paid on or after 4/15/09, enter -0-. • If the amount on line 14 was paid before 4/15/09, make the following computation to find the amount to enter on line 16. Amount on line 14 x Number of days paid before 4/15/09 x .00014	16	
17	Penalty. Subtract line 16 from line 15. Enter the result here and on Form 1040, line 76; Form 1040A, line 48; Form 1040NR, line 74; Form 1040NR-EZ, line 26; or Form 1041, line 26. Do not file Form 2210 unless you checked a box in Part II	17	

Form **2210** (2008)

Form

1116Department of the Treasury
Internal Revenue Service (99)**Foreign Tax Credit**

(Individual, Estate, or Trust)

▶ Attach to Form 1040, 1040NR, 1041, or 990-T.

OMB No. 1545-0121

2008Attachment
Sequence No. **19**

Name

Identifying number as shown on page 1 of your tax return

JACOB BERNSTEIN IRREVOCABLE TRUST**20-7294171**Use a separate Form 1116 for each category of income listed below. See **Categories of Income** beginning on page 3 of the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a ☒ Passive category income c ☐ Section 901(j) income e ☐ Lump-sum distributions
b ☐ General category income d ☐ Certain income re-sourced by treaty

f Resident of (name of country) ▶ **UNITED STATES****Note:** If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.**Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)**

	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
g Enter the name of the foreign country or U.S. possession ▶ VARIOUS				
1a Gross income from sources within country shown above and of the type checked above:				
SEE SOURCE INCOME SUMMARY	640.			1a 640.
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions) ▶ ☐				
Deductions and losses (Caution: See pages 13 and 14 of the instructions):				
2 Expenses definitely related to the income on line 1a (attach statement)				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction	852.			
b Other deductions (attach statement)				
c Add lines 3a and 3b	852.			
d Gross foreign source income	640.			
e Gross income from all sources	2,026.			
f Divide line 3d by line 3e	.315893			
g Multiply line 3c by line 3f	269.			
4 Pro rata share of interest expense:				
a Home mortgage interest (use worksheet on page 14 of the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5	269.			6 269.
7 Subtract line 6 from line 1a. Enter the result here and on line 14, page 2 ▶				7 371.

Part II Foreign Taxes Paid or Accrued

Country	Credit is claimed for taxes (you must check one) (h) ☒ Paid (i) ☐ Accrued	Foreign taxes paid or accrued						(r) Other foreign taxes paid or accrued	(s) Total foreign taxes paid or accrued (add cols. (o) through (r))		
		In foreign currency				In U.S. dollars					
		Taxes withheld at source on:				Taxes withheld at source on:					
		(j) Date paid or accrued	(k) Dividends	(l) Rents and royalties	(m) Interest	(n) Other foreign taxes paid or accrued	(o) Dividends	(p) Rents and royalties	(q) Interest		
A		12/31/08					53.				53.
B											
C											

8 Add lines A through C, column (s). Enter the total here and on line 9, page 2 ▶ **8 53.**

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form **1116** (2008)811501
12-09-08

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	53.	
10	Carryback or carryover (attach detailed computation)	10		
11	Add lines 9 and 10	11	53.	
12	Reduction in foreign taxes	12		
13	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit	13		53.
14	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I	14	371.	
15	Adjustments to line 14	15	<371.>	
16	Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21. However, if you are filing more than one Form 1116, you must complete line 19.)	16		
17	Individuals: Enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 2). If you are a nonresident alien, enter the amount from Form 1040NR, line 38 (minus any amount on Form 8914, line 2). Estates and trusts: Enter your taxable income without the deduction for your exemption	17	<1,826.>	
Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.				
18	Divide line 16 by line 17. If line 16 is more than line 17, enter "1"	18		
19	Individuals: Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount from Form 1040NR, line 41. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37	19		
Caution: If you are completing line 19 for separate category e (lump-sum distributions), see pg. 19 of the instructions.				
20	Multiply line 19 by line 18 (maximum amount of credit)	20		
21	Enter the smaller of line 13 or line 20. If this is the only Form 1116 you are filing, skip lines 22 through 26 and enter this amount on line 27. Otherwise, complete the appropriate line in Part IV	21		0.

Part IV Summary of Credits From Separate Parts III

22	Credit for taxes on passive category income	22	0.	
23	Credit for taxes on general category income	23	0.	
24	Credit for taxes on certain income re-sourced by treaty	24	0.	
25	Credit for taxes on lump-sum distributions	25	0.	
26	Add lines 22 through 25	26		0.
27	Enter the smaller of line 19 or line 26	27		0.
28	Reduction of credit for international boycott operations	28		
29	Subtract line 28 from line 27. This is your foreign tax credit . Enter here and on Form 1040, line 47; Form 1040NR, line 44; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a	29		0.

Form 1116

Pro Rata Share of Allocated Losses

NAME

JACOB BERNSTEIN IRREVOCABLE TRUST

20-7294171

Allocation of Losses from Other Categories

INCOME CLASSIFICATION	INCOME	LOSS	ALLOCATED LOSS	LOSS NOT ALLOCATED
Passive income	371.			
Income re-sourced by treaty	0.			
General limitation income	0.			
Totals	371.			

Recapture of Prior Year Overall Foreign Loss

INCOME CLASSIFICATION	REMAINING INCOME	OVERALL PRIOR YEAR LOSS	RECAPTURED LOSS	LOSS NOT RECAPTURED
Passive income	371.	0.		
Income re-sourced by treaty		0.		
General limitation income		0.		
Totals	371.			

Recapture percentage

Recharacterization of Prior Year Foreign Losses

INCOME CLASSIFICATION	REMAINING INCOME	PRIOR YEAR LOSS	RECHARACTERIZED LOSS	LOSS NOT RECHARACTERIZED
Passive income	371.			
Income re-sourced by treaty				
General limitation income				
Totals	371.			

Allocation of U.S. Losses

INCOME CLASSIFICATION	REMAINING INCOME	U.S. LOSS	ALLOCATED LOSS	LOSS NOT ALLOCATED
Passive income	371.	2,197.	371.	1,826.
Income re-sourced by treaty				
General limitation income				
Totals	371.	2,197.	371.	1,826.

Recapture of Overall Domestic Loss

INCOME CLASSIFICATION	REMAINING INCOME	PRIOR YEAR LOSS	RECAPTURED LOSS	LOSS NOT RECAPTURED
Passive income				
Income re-sourced by treaty				
General limitation income				
Totals				

Adjustments to Form 1116, Line 14

INC. CLASSIFICATION	OTHER CATEGORIES	PRIOR YEAR OVERALL	PRIOR YEAR RECHARACTERIZATION	U.S. LOSSES	DOMESTIC RECAPTURE	FORM 1116, LINE 15
Passive				<371.>		<371.>
Re-sourced by treaty						
General limitation						

Form 1116

U.S. and Foreign Source Income Summary

INCOME TYPE	TOTAL	U.S.	FOREIGN PASSIVE INCOME
Dividends/Distributions	2,026.	2,026.	
Interest			
Gross Capital Gains			
Business/Profession			
Rent/Royalty			
State/Local Refunds			
Partnership/S Corporation			
Trust/Estate			
Other Income		<640.>	640.
Gross Income	2,026.	1,386.	640.
Deductions:			
Business/Profession Expenses			
Rent/Royalty Expenses			
Partnership/S Corporation Losses			
Trust/Estate Losses			
Capital Losses	* 3,000.	3,000.	
Non-capital Losses			
Forfeited Interest			
Other Adjustments			
Total Deductions	3,000.	3,000.	
Adjusted Gross Income	<974.>	<1,614.>	640.
Less Itemized Deductions:			
Specifically Allocated			
Home Mortgage Interest			
Other Interest			
Ratably Allocated	852.	583.	269.
Total Adjustments to Adjusted Gross Income	852.	583.	269.
Taxable Income Before Exemptions	<1,826.>	<2,197.>	371.

*NET CAPITAL LOSS LIMITED TO \$3,000

Form 1041	Explanation for Amending U.S. Form 1041		2008
Name of Estate or Trust			FEIN
JACOB BERNSTEIN IRREVOCABLE TRUST			20-7294171
Income	A. Original Amount	B. Net change increase or decrease	C. Correct Amount
1 Interest income			
2 Ordinary dividends	2,026.		2,026.
3 Business income or (loss)			
4 Capital gain or (loss)	<3,000.>		<3,000.>
5 Rents, royalties, partnership, other estates and trusts, etc			
6 Farm income or (loss)			
7 Ordinary gain or (loss)			
8 Other income			
9 Total income. Add lines 1 through 8	<974.>		<974.>
Deductions			
10 Interest			
11 Taxes			
12 Fiduciary fees	490.		490.
13 Charitable deduction			
14 Attorney, accountant and return preparer fees			
15 a Other deductions not subject to the 2% floor			
15 b Allowable miscellaneous deductions subject to the 2% floor	362.		362.
16 Total. Add lines 10 through 15b	852.		852.
17 Adjusted total income. Subtract line 16 from line 9	<1,826.>		<1,826.>
18 Income distribution deduction			
19 Estate tax deduction			
20 Exemption	100.		100.
21 Total Deductions. Add lines 18, 19 and 20	100.		100.
Tax ESBT TAX			8,261.
22 Taxable income. Subtract line 21 from line 17	0.		0.
23 a Tax rate schedule or Schedule D *INCLUDES ESBT TAX		8,261.	8,261.
b Tax on lump-sum distributions			
c Alternative minimum tax			
23 Total taxes. Add lines 23a through 23c		8,261.	8,261.
24 Credits			
25 Subtract line 24 from line 23		8,261.	8,261.
26 Other taxes			
27 Net tax liability. Add line 25 and 26	0.	8,261.	8,261.
Payments			
28 a Estimated tax payments and amount applied from 2007 return	42,130.		42,130.
b Estimated tax payments allocated to beneficiaries (from Form 1041-T)			
c Subtract line 28b from line 28a	42,130.		42,130.
d Federal income tax withheld			
e Other payments			
29 Amount paid with request for extension of time to file			
30 Amount of tax paid with original return plus additional tax paid after it was filed			
31 Total payments. Add lines 28c through 28e, 29 and 30 in column c			42,130.
Refund or Amount You Owe			
32 Overpayment, if any, as shown on original return or as previously adjusted by the IRS			42,130.
33 Subtract line 32 from line 31			
34 Amount you owe. If line 27, column c is more than line 33, enter the difference			8,261.
35 Overpayment. If line 27, column c is less than line 33, enter difference			
36 Amount of line 35 to be: a. Credited to 2009 estimated tax		b. Refund	

Form 1041	Explanation for Amending Form 1041	Page 2
Name of Estate or Trust		FEIN
JACOB BERNSTEIN IRREVOCABLE TRUST		20-7294171

EXPLANATION OF CHANGES TO INCOME, EXEMPTIONS, DEDUCTIONS, AND CREDITS

Enter the line reference from page 1 for which you are reporting a change and give the reason for each change. Attach applicable schedules.

THE RETURN HAS BEEN AMENDED TO REFLECT THE ITEMS REPORTED ON THE SCHEDULE K-1 ISSUED BY LIC HOLDINGS, INC. (20-5290314) AND RECEIVED BY THE TRUST AFTER THE EXTENDED DUE DATE OF THE RETURN. ON THE ORIGINAL RETURN, THE ORDINARY BUSINESS LOSS WAS ESTIMATED TO BE \$50,400, RESULTING IN NO ESBT TAX UNDER IRC SECTION 641(C); ON THE SCHEDULE K-1 ISSUED AND THIS AMENDED RETURN, THE ORDINARY BUSINESS INCOME IS NOW REPORTED AS \$22,143, THE INTEREST INCOME IS \$1,686, AND THE CHARITABLE DEDUCTION IS \$227, RESULTING IN AN ESBT TAX OF \$8,261.

1041	Electing Small Business Trust Tax Calculation	2008
Name of Trust		Employer ID Number
JACOB BERNSTEIN IRREVOCABLE TRUST		20-7294171

Income

Interest	SEE STATEMENT 3	1,686.
Total Ordinary Dividends		
Less: Qualified Dividends		
Net Dividends		
Other Ordinary Income	SEE STATEMENT 4	22,143.
Net Short-Term Capital Gain		
Ordinary Gains		
Other Income		
Total Income		23,829.

Deductions

Interest		
Taxes		
Fiduciary Fees		
Charitable Deduction		227.
Attorney, Accountant, Return Preparation Fees		
Other Deductions - Not Subject to 2% Limit		
Other Deductions - Subject to 2% Limit		
Total Deductions		227.

Tax and Credits

Taxable Income		23,602.
Tax - 35%		8,261.
Net Long-Term Capital Gain and Qualified Dividends		
Tax		
Total Regular Tax		8,261.
Alternative Minimum Tax		
Total Tax		8,261.
Credits		
Recapture and Other Taxes		
Net Tax - to Form 1041, Schedule G, line 7		8,261.

**SCHEDULE I
(Form 1041)**

Department of the Treasury
Internal Revenue Service

**S CORPORATION PORTION
Alternative Minimum Tax - Estates and Trusts**

► Attach to Form 1041. See the separate instructions
for Schedule I (Form 1041).

OMB No. 1545-0092

2008

Name of estate or trust

Employer identification number

JACOB BERNSTEIN IRREVOCABLE TRUST

20-7294171

Part I Estate's or Trust's Share of Alternative Minimum Taxable Income

1	Adjusted total income or (loss) (from Form 1041, line 17)	1	23,602.
2	Interest	2	
3	Taxes	3	
4	Miscellaneous itemized deductions (from Form 1041, line 15b)	4	
5	Refund of taxes	5	()
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	8	
9	Qualified small business stock (see page 2 of 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)	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) SEE STATEMENT 5	15	116.
16	Loss limitations (difference between AMT and regular tax income or loss)	16	
17	Circulation costs (difference between regular tax and AMT)	17	
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	23,718.
Note: Complete Part II below before going to line 26.			
26	Income distribution deduction from Part II, line 44	26	0.
27	Estate tax deduction (from Form 1041, 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	23,718.

If line 29 is:

- \$22,500 or less, stop here and enter -0- on Form 1041, 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.

Part II Income Distribution Deduction on a Minimum Tax Basis

30	Adjusted alternative minimum taxable income (see page 6 of the 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 Form 1041, Schedule A, line 4)	33	
34	Capital gains paid or permanently set aside for charitable purposes from gross income (see page 6 of the 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 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 Form 1041, Schedule B, line 9)	38	
39	Other amounts paid, credited, or otherwise required to be distributed (from Form 1041, 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	

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Schedule I (Form 1041) (2008)

S CORPORATION PORTION

Schedule I (Form 1041) (2008) **JACOB BERNSTEIN IRREVOCABLE TRUST**

20-7294171 Page 2

Part II 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	Income distribution deduction on a minimum tax basis. Enter the smaller of line 42 or line 43. Enter here and on line 26	44	

Part 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	
49	Multiply line 48 by 25% (.25)	49	
50	Subtract line 49 from line 45. If zero or less, enter -0-	50	
51	Subtract line 50 from line 46	51	23,718.
52	Go to Part IV of Schedule I to figure line 52 if the estate or trust has qualified dividends or has a gain on lines 14a and 15 of column (2) of Schedule D (Form 1041) (as refigured for the AMT, if necessary). Otherwise, if line 51 is - • \$175,000 or less, multiply line 51 by 26% (.26). • Over \$175,000, multiply line 51 by 28% (.28) and subtract \$3,500 from the result	52	6,167.
53	Alternative minimum foreign tax credit (see page 7 of the instructions)	53	
54	Tentative minimum tax. Subtract line 53 from line 52	54	6,167.
55	Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a)	55	8,261.
56	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.

Part IV Line 52 Computation Using Maximum Capital Gains Rates

Caution: If you did not complete Part V of Schedule D (Form 1041), the Schedule D Tax Worksheet, or the Qualified Dividends Tax Worksheet, see page 8 of the instructions before completing this part.

57	Enter the amount from line 51	57	
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	
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	
61	Enter the smaller of line 57 or line 60	61	
62	Subtract line 61 from line 57	62	
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	63	
64	Maximum amount subject to the 0% rate	64	\$2,200
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 on page 27 of the Instructions 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	
66	Subtract line 65 from line 64. If zero or less, enter -0-	66	
67	Enter the smaller of line 57 or line 58	67	
68	Enter the smaller of line 66 or line 67	68	
69	Subtract line 68 from line 67	69	
70	Multiply line 69 by 15% (.15) If line 59 is zero or blank, skip lines 71 and 72 and go to line 73. Otherwise, go to line 71.	70	
71	Subtract line 67 from line 61	71	
72	Multiply line 71 by 25% (.25)	72	
73	Add lines 63, 70, and 72	73	
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	74	
75	Enter the smaller of line 73 or line 74 here and on line 52	75	

FORM 1041	DIVIDEND INCOME	STATEMENT	1
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DESCRIPTION	U.S. INTEREST	QUALIFYING DIVIDENDS	ORDINARY DIVIDENDS
STANFORD TRUST CO.		572.	1,454.
SUBTOTALS		572.	1,454.
TOTAL TO FORM 1041, LINE 2A			2,026.

FORM 1041	MISCELLANEOUS DEDUCTIONS SUBJECT TO FLOOR LIMITATION	STATEMENT	2
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DESCRIPTION	DIRECT AMOUNT	INDIRECT AMOUNT
OTHER ALLOCABLE EXPENSE	362.	
TOTAL MISC. DEDUCTIONS SUBJ TO FLOOR LESS 2% AGI	0. X .02	362. 0.
TOTAL TO FORM 1041, LINE 15B		362.

ESBT	INTEREST	STATEMENT	3
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DESCRIPTION	U.S. INTEREST	OTHER TAXABLE INTEREST
LIC HOLDINGS, INC. - ORDINARY INTEREST	0.	1,686.
SUBTOTALS	0.	1,686.
TOTAL INTEREST		1,686.

ESBT	OTHER ORDINARY INCOME	STATEMENT	4
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DESCRIPTION	AMOUNT
FROM - LIC HOLDINGS, INC.	22,143.
TOTAL TO ESBT WORKSHEET	22,143.

ESBT SCHEDULE I	PASSIVE ACTIVITY LOSS	STATEMENT	5
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NET INCOME (LOSS)				
NAME OF ACTIVITY	FORM	AMT	REGULAR	ADJUSTMENT
LIC HOLDINGS, INC.	SCH E	22,259.	22,143.	116.
TOTAL TO SCHEDULE I, LINE 15				116.

ESBT FORM 8582	OTHER PASSIVE ACTIVITIES - WORKSHEET 3	STATEMENT	6
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NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
LIC HOLDINGS, INC.	22,143.	0.	0.	22,143.	0.
TOTALS	22,143.	0.	0.	22,143.	0.

ESBT FORM 8582	SUMMARY OF PASSIVE ACTIVITIES	STATEMENT	7
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R R E A NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
LIC HOLDINGS, INC.	SCH E	22,143.	0.	22,143.	0.	0.
TOTALS		22,143.	0.	22,143.	0.	0.
PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME						
TOTAL TO FORM 8582, LINE 16						0.

ESBT FORM 8582	ALTERNATIVE MINIMUM TAX OTHER PASSIVE ACTIVITIES - WORKSHEET 3	STATEMENT	8
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NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
LIC HOLDINGS, INC.	22,259.	0.	0.	22,259.	0.
TOTALS	22,259.	0.	0.	22,259.	0.

ESBT FORM 8582	ALTERNATIVE MINIMUM TAX SUMMARY OF PASSIVE ACTIVITIES	STATEMENT	9
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R R E A NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
LIC HOLDINGS, INC.	SCH E	22,259.	0.	22,259.	0.	0.
TOTALS		22,259.	0.	22,259.	0.	0.
PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME						
TOTAL TO FORM 8582AMT, LINE 16						

**Application for Automatic Extension of Time To File Certain
Business Income Tax, Information, and Other Returns**

OMB No. 1545-0233

▶ File a separate application for each return.
▶ See separate instructions.

**Type or
Print**

File by the due
date for the
return for which
an extension is
requested. See
instructions.

Name

Jacob Bernstein Irrevocable Trust

Identifying number

20-7294171

Number, street, and room or suite no. (If P.O. box, see instructions.)

c/o Goldstein Lewin & Co. 1675 N Military Trail Fifth Floor

City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code)).

Boca Raton, FL 33486

Note. See instructions before completing this form.

Part I Automatic 5-Month Extension Complete if Filing Form 1065, 1041, or 8804

1a Enter the form code for the return that this application is for (see below)

0 5

Application Is For:	Form Code	Application Is For:	Form Code
Form 1065	09	Form 1041 (estate)	04
Form 8804	31	Form 1041 (trust)	05

Part II Automatic 6-Month Extension Complete if Filing Other Forms

b Enter the form code for the return that this application is for (see below)

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-PC	21
Form 706-GS(T)	02	Form 1120-POL	22
Form 1041-N	06	Form 1120-REIT	23
Form 1041-QFT	07	Form 1120-RIC	24
Form 1042	08	Form 1120-S	25
Form 1065-B	10	Form 1120-SF	26
Form 1066	11	Form 3520-A	27
Form 1120	12	Form 8612	28
Form 1120-C	34	Form 8613	29
Form 1120-F	15	Form 8725	30
Form 1120-FSC	16	Form 8831	32
Form 1120-H	17	Form 8876	33
Form 1120-L	18	Form 8924	35
Form 1120-ND	19	Form 8928	36
Form 1120-ND (section 4951 taxes)	20		

- 2 If the organization is a foreign corporation that does not have an office or place of business in the United States, check here. ▶ ☐
- 3 If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here. ▶ ☐
- If checked, attach a schedule, listing the name, address, and Employer Identification Number (EIN) for each member covered by this application.

Part III All Filers Must Complete This Part

4 If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here. ▶ ☐

5a The application is for calendar year 2008, or tax year beginning _____, 20__ and ending _____, 20__.

b Short tax year. If this tax year is less than 12 months, check the reason:

☐ Initial return ☐ Final return ☐ Change in accounting period ☐ Consolidated return to be filed

6 Tentative total tax	6	
7 Total payments and credits (see instructions)	7	
8 Balance due. Subtract line 7 from line 6. Generally, you must deposit this amount using the Electronic Federal Tax Payment System (EFTPS), a Federal Tax Deposit (FTD) Coupon, or Electronic Funds Withdrawal (EFW) (see instructions for exceptions)	8	



STANFORD TRUST
COMPANY INC.

Payer:

STANFORD TRUST COMPANY
445 NORTH BOULEVARD STE. 820
BATON ROUGE, LA 70802

2008 Tax Information Statement

Account Number:

Recipient's Tax ID number:

Payer's Federal ID number:

Questions?

☐ Corrected

20-7294171

76-0618032

(225)381-0550

☐ 2nd TIN notice

Recipient's Name and Address

JACOB BERSTEIN IRREV TRUST
800 GREEN VALLEY ROAD, 5TH FLOOR
GREENSBORO, NC 27408

Page 7 of 20

2008 Form 1099-B: Proceeds from Broker and Barter Exchange Transactions

OMB No. 1545-0715

Reported to the IRS are Gross Proceeds less commissions and option premiums.

Number of shares (Box 5)	CUSIP (Box 1b)	Description (Box 7)	Date Acquired	Date of Sale (Box 1a)	Stocks Bonds, etc. (Box 2)	Cost or other Basis	Net Gain or Loss	Federal Income Tax Withheld (Box 4)
Short Term Sales Reported on 1099-B								
220.5320	01748E831	ALLEGiant MID CAP VALUE I	02/27/2008	04/17/2008	2,900.00	2,941.90	-41.90	0.00
128.0820	01748E831	ALLEGiant MID CAP VALUE I	02/27/2008	08/26/2008	1,569.00	1,708.61	-139.61	0.00
165.4040	01748E831	ALLEGiant MID CAP VALUE I	02/27/2008	11/04/2008	1,465.48	2,206.49	-741.01	0.00
77.9590	140543406	AMERICAN CAPITAL WORLD G&I-F	02/27/2008	04/17/2008	3,300.00	3,318.71	-18.71	0.00
30.3050	140543406	AMERICAN CAPITAL WORLD G&I-F	02/27/2008	08/26/2008	1,121.00	1,290.08	-169.08	0.00
54.8990	140543406	AMERICAN CAPITAL WORLD G&I-F	VARIOUS	11/04/2008	1,551.99	2,329.61	-777.62	0.00
225.0000	G3204Q251	ETFS COFFEE	06/05/2008	08/26/2008	715.50	742.50	-27.00	0.00
483.0000	G3204Q285	ETFS CORN	06/05/2008	08/26/2008	1,188.18	1,449.00	-260.82	0.00
154.4160	4812A2439	HIGHBRIDGE STAT MKT NEUT SEL	08/26/2008	11/04/2008	2,532.42	2,500.00	32.42	0.00
54.6620	448108100	HUSSMAN STRATEGIC GROWTH FUND	02/27/2008	04/14/2008	837.25	853.82	-16.57	0.00
183.0070	448108100	HUSSMAN STRATEGIC GROWTH FUND	02/27/2008	04/17/2008	2,758.00	2,858.56	-100.56	0.00

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.



OPP1686

TEP100569_134_266713 of 28



STANFORD TRUST
COMPANY INC.

Payer:

STANFORD TRUST COMPANY
445 NORTH BOULEVARD STE. 820
BATON ROUGE, LA 70802

2008 Tax Information Statement

Account Number:

Recipient's Tax ID number:

Payer's Federal ID number:

Questions?

☐ Corrected

20-7294171

76-0618032

(225)381-0550

☐ 2nd TIN notice

Recipient's Name and Address

JACOB BERSTEIN IRREV TRUST
800 GREEN VALLEY ROAD, 5TH FLOOR
GREENSBORO, NC 27408

Page 8 of 20

Number of shares (Box 5)	CUSIP (Box 1b)	Description (Box 7)	Date Acquired	Date of Sale (Box 1a)	Stocks Bonds, etc. (Box 2)	Cost or other Basis	Net Gain or Loss	Federal Income Tax Withheld (Box 4)
289.1560	448108100	HUSSMAN STRATEGIC GROWTH FUND	VARIOUS	06/16/2008	4,460.26	4,516.62	-56.36	0.00
99.2380	44980R326	ING GLOBAL REAL ESTATE FD-A	02/27/2008	04/14/2008	1,953.00	1,973.84	-20.84	0.00
126.7670	44980R326	ING GLOBAL REAL ESTATE FD-A	02/27/2008	04/17/2008	2,600.00	2,521.40	78.60	0.00
121.5530	44980R326	ING GLOBAL REAL ESTATE FD-A	VARIOUS	11/04/2008	1,582.62	2,414.98	-832.36	0.00
30.0000	464286400	ISHARES MSCI BRAZIL INDEX FUND	02/26/2008	04/17/2008	2,609.37	2,593.88	15.49	0.00
16.0000	464286400	ISHARES MSCI BRAZIL INDEX FUND	02/26/2008	05/28/2008	1,549.46	1,383.40	166.06	0.00
19.0000	464286400	ISHARES MSCI BRAZIL INDEX FUND	02/26/2008	11/04/2008	800.27	1,642.79	-842.52	0.00
45.0000	464286509	ISHARES MSCI CANADA INDEX FUND	05/05/2008	11/04/2008	935.09	1,491.59	-556.50	0.00
60.0000	464286608	ISHARES MSCI EMU INDEX FUND	08/26/2008	11/04/2008	1,929.58	2,680.08	-750.50	0.00
148.0000	464286871	ISHARES MSCI HONG KONG	02/26/2008	04/17/2008	2,714.32	2,809.04	-94.72	0.00
70.0000	464286848	ISHARES MSCI JAPAN INDEX FUND	08/26/2008	11/04/2008	664.29	791.42	-127.13	0.00
104.0000	464286673	ISHARES MSCI SINGAPORE	02/26/2008	04/17/2008	1,394.64	1,332.15	62.49	0.00
73.0000	464286673	ISHARES MSCI SINGAPORE	02/26/2008	08/26/2008	816.91	935.06	-118.15	0.00
36.0000	464286673	ISHARES MSCI SINGAPORE	02/26/2008	11/04/2008	263.15	461.13	-197.98	0.00
56.0000	464286749	ISHARES MSCI SWITZERLAND INDEX	02/26/2008	03/17/2008	1,373.99	1,426.66	-52.67	0.00
15.0000	464286624	ISHARES MSCI THAILAND FD	05/28/2008	08/26/2008	559.16	748.95	-189.79	0.00

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

OPP1687

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**STANFORD TRUST
COMPANY INC.**

Payer:

STANFORD TRUST COMPANY
445 NORTH BOULEVARD STE. 820
BATON ROUGE, LA 70802

2008 Tax Information Statement

Account Number:

Recipient's Tax ID number:

Payer's Federal ID number:

Questions?

☐ **Corrected**

20-7294171

76-0618032

(225)381-0550

☐ **2nd TIN notice**

Recipient's Name and Address

JACOB BERSTEIN IRREV TRUST
800 GREEN VALLEY ROAD, 5TH FLOOR
GREENSBORO, NC 27408

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Number of shares (Box 5)	CUSIP (Box 1b)	Description (Box 7)	Date Acquired	Date of Sale (Box 1a)	Stocks Bonds, etc (Box 2)	Cost or other Basis	Net Gain or Loss	Federal Income Tax Withheld (Box 4)
123.0000	464286699	ISHARES MSCI UNITED KINGDOM	02/26/2008	04/17/2008	2,777.34	2,810.32	-32.98	0.00
17.0000	464287523	ISHARES S&P NA TECH SEMICND INDEX FD	02/26/2008	04/17/2008	872.68	895.73	-23.05	0.00
37.0000	464287523	ISHARES S&P NA TECH SEMICND INDEX FD	02/26/2008	08/26/2008	1,824.51	1,949.52	-125.01	0.00
25.8870	47102S205	JANUS ADVISER FORTY FUND-I	08/26/2008	11/04/2008	698.17	1,000.00	-301.83	0.00
22.9340	487300501	KEELEY SMALL CAP VAL FD-A	02/27/2008	04/14/2008	616.00	612.34	3.66	0.00
78.8810	487300501	KEELEY SMALL CAP VAL FD-A	02/27/2008	04/17/2008	2,200.00	2,106.12	93.88	0.00
46.0670	487300501	KEELEY SMALL CAP VAL FD-A	02/27/2008	08/26/2008	1,300.00	1,229.99	70.01	0.00
57.5860	487300501	KEELEY SMALL CAP VAL FD-A	02/27/2008	11/04/2008	1,060.73	1,537.55	-476.82	0.00
24.8390	494613607	KINETICS PARADIGM FUND-NO LD	02/27/2008	04/14/2008	655.00	695.00	-40.00	0.00
148.2030	494613607	KINETICS PARADIGM FUND-NO LD	02/27/2008	04/17/2008	4,000.00	4,146.72	-146.72	0.00
219.0950	494613607	KINETICS PARADIGM FUND-NO LD	02/27/2008	06/13/2008	5,823.55	6,130.28	-306.73	0.00
116.1880	543495832	LOOMIS SAYLES BOND FUND-RET	02/27/2008	04/14/2008	1,626.59	1,669.62	-43.03	0.00
387.0510	543495832	LOOMIS SAYLES BOND FUND-RET	02/27/2008	04/17/2008	5,390.00	5,561.92	-171.92	0.00
236.5270	543495832	LOOMIS SAYLES BOND FUND-RET	02/27/2008	08/26/2008	3,160.00	3,398.90	-238.90	0.00
336.8810	543495832	LOOMIS SAYLES BOND FUND-RET	VARIOUS	11/04/2008	3,446.29	4,815.46	-1,369.17	0.00
24.0000	57060U605	MARKET VECTORS AGRIBUSINESS	02/26/2008	04/17/2008	1,502.33	1,423.20	79.13	0.00

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.



OPP1688



STANFORD TRUST
COMPANY INC.

Payer:
STANFORD TRUST COMPANY
445 NORTH BOULEVARD STE. 820
BATON ROUGE, LA 70802

2008 Tax Information Statement

Account Number: XXXXXXXXXX
 Recipient's Tax ID number: 20-7294171
 Payer's Federal ID number: 76-0618032
 Questions? (225)381-0550
☐ Corrected ☐ 2nd TIN notice

Recipient's Name and Address
 JACOB BERSTEIN IRREV TRUST
 800 GREEN VALLEY ROAD, 5TH FLOOR
 GREENSBORO, NC 27408

Page 10 of 20

Number of shares (Box 5)	CUSIP (Box 1b)	Description (Box 7)	Date Acquired	Date of Sale (Box 1a)	Stocks Bonds, etc (Box 2)	Cost or other Basis	Net Gain or Loss	Federal Income Tax Withheld (Box 4)
23.0000	57060U605	MARKET VECTORS AGRIBUSINESS	02/26/2008	04/30/2008	1,370.35	1,363.90	6.45	0.00
25.0000	57060U506	MARKET VECTORS RUSSIA ETF	02/26/2008	04/17/2008	1,259.28	1,272.74	-13.46	0.00
36.0000	57060U506	MARKET VECTORS RUSSIA ETF	VARIOUS	08/26/2008	1,344.06	1,820.20	-476.14	0.00
21.0000	57060U506	MARKET VECTORS RUSSIA ETF	03/14/2008	11/04/2008	442.67	1,025.22	-582.55	0.00
394.1000	68380T103	OPPENHEIMER INTL BOND FD-A	02/27/2008	04/14/2008	2,672.00	2,616.82	55.18	0.00
505.2010	68380T103	OPPENHEIMER INTL BOND FD-A	02/27/2008	04/17/2008	3,400.00	3,354.54	45.46	0.00
325.8320	68380T103	OPPENHEIMER INTL BOND FD-A	02/27/2008	08/26/2008	2,056.00	2,163.52	-107.52	0.00
450.9690	68380T103	OPPENHEIMER INTL BOND FD-A	VARIOUS	11/04/2008	2,525.43	2,990.01	-464.58	0.00
70.1970	72369G108	PIONEER GLOBAL HIGH YIELD-A	02/27/2008	04/14/2008	782.00	785.50	-3.50	0.00
267.8570	72369G108	PIONEER GLOBAL HIGH YIELD-A	02/27/2008	04/17/2008	3,000.00	2,997.32	2.68	0.00
101.4020	72369G108	PIONEER GLOBAL HIGH YIELD-A	02/27/2008	08/26/2008	1,085.00	1,134.69	-49.69	0.00
194.7560	72369G108	PIONEER GLOBAL HIGH YIELD-A	VARIOUS	11/04/2008	1,482.09	2,166.57	-684.48	0.00
120.0000	73935X807	POWERSHARES DYNAMIC MID CAP GROWTH	02/26/2008	04/17/2008	2,616.00	2,616.12	-0.12	0.00
58.0000	73935X807	POWERSHARES DYNAMIC MID CAP GROWTH	02/26/2008	08/26/2008	1,203.58	1,264.46	-60.88	0.00
78.0000	73935X807	POWERSHARES DYNAMIC MID CAP GROWTH	02/26/2008	11/04/2008	1,148.15	1,700.48	-552.33	0.00

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This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

OPP1689



**STANFORD TRUST
COMPANY INC.**

Payer:
STANFORD TRUST COMPANY
445 NORTH BOULEVARD STE. 820
BATON ROUGE, LA 70802

2008 Tax Information Statement

Account Number: [REDACTED]
Recipient's Tax ID number: 20-7294171
Payer's Federal ID number: 76-0618032
Questions? (225)381-0550
☐ Corrected ☐ 2nd TIN notice

Recipient's Name and Address
JACOB BERSTEIN IRREV TRUST
800 GREEN VALLEY ROAD, 5TH FLOOR
GREENSBORO, NC 27408

Page 11 of 20

Number of shares (Box 5)	CUSIP (Box 1b)	Description (Box 7)	Date Acquired	Date of Sale (Box 1a)	Stocks Bonds, etc. (Box 2)	Cost or other Basis	Net Gain or Loss	Federal Income Tax Withheld (Box 4)
109.5100	78356A806	RYDEX DYNAMIC STRENGTH \$ FD H	05/06/2008	06/16/2008	2,261.38	2,234.00	27.38	0.00
46.1180	78356A491	RYDEX MANAGED FUTURES STRATEGY FD-H	08/26/2008	11/04/2008	1,346.18	1,200.00	146.18	0.00
114.2860	77956H740	T ROWE PRICE AFR & MID EAST	04/14/2008	05/28/2008	1,600.00	1,544.00	56.00	0.00
166.9870	77956H740	T ROWE PRICE AFR & MID EAST	04/14/2008	06/13/2008	2,336.15	2,256.00	80.15	0.00
157.0680	77956H500	T ROWE PRICE NEW ASIA	02/27/2008	04/17/2008	2,646.00	2,929.32	-283.32	0.00
210.5990	77956H500	T ROWE PRICE NEW ASIA	VARIOUS	06/13/2008	3,167.41	3,927.68	-760.27	0.00
17.0000	922042874	VANGUARD EUROPEAN ETF	02/26/2008	04/14/2008	1,179.44	1,191.54	-12.10	0.00
52.0000	922042874	VANGUARD EUROPEAN ETF	02/26/2008	04/17/2008	3,676.65	3,644.70	31.95	0.00
71.0000	922042874	VANGUARD EUROPEAN ETF	02/26/2008	05/28/2008	5,101.33	4,976.42	124.91	0.00
36.0000	97717W315	WISDOMTREE EMG MTKS H/Y EQUITY	02/26/2008	04/17/2008	1,994.72	1,966.75	27.97	0.00
41.0000	97717W315	WISDOMTREE EMG MTKS H/Y EQUITY	02/26/2008	11/04/2008	1,491.16	2,239.90	-748.74	0.00
Total Short Term Sales Reported on 1099-B					136,285.15	149,287.34	-13,002.19	0.00

TEP00509_134_2007 17 of 28



This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

OPP1690

EXTENSION GRANTED TO 1/15/2009

Form 1041

Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return for Estates and Trusts

2008

For calendar year 2008 or fiscal year beginning

, 2008 and ending

OMB No. 1545-0092

A Type of entity: ☐ Decedent's estate ☐ Simple trust ☒ Complex trust ☐ Qualified disability trust ☒ ESBT (S portion only) ☐ Grantor type trust ☐ Bankruptcy estate-Ch. 7 ☐ Bankruptcy estate-Ch. 11 ☐ Pooled income fund		Name of estate or trust (If a grantor type trust, see page 14 of the instructions.) JOSH BERNSTEIN IRREVOCABLE TRUST Name and title of fiduciary OPPENHEIMER TRUST COMPANY, TRUSTEE Number, street, and room or suite no. (If a P.O. box, see page 15 of the instructions.) 18 COLUMBIA TURNPIKE, 3RD FLOOR City or town, state, and ZIP code FLORHAM PARK NJ 07932		C Employer identification number 20 7294156 D Date entity created 09/01/2006 E Nonexempt charitable and split-interest trusts, check applicable boxes (see pg 16 of the instr.): ☐ Described in section 4947(a)(1) ☐ Not a private foundation ☐ Described in section 4947(a)(2)	
B No. of Schedules K-1 attached 0		F Check applicable boxes: ☐ Initial return ☐ Final return ☒ Amended return ☒ Change in fiduciary ☒ Change in fiduciary's name ☒ Change in fiduciary's address			

G Check here if the estate or filing trust made a section 645 election ☐

Income	1	Interest income	1	
	2a	Total ordinary dividends	2a	2,026.
	b	Qualified dividends allocable to: (1) Beneficiaries 0. (2) Estate or trust 572.		
	3	Business income or (loss). Attach Schedule C or C-EZ (Form 1040)	3	
	4	Capital gain or (loss). Attach Schedule D (Form 1041)	4	<3,000.>
	5	Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)	5	
	6	Farm income or (loss). Attach Schedule F (Form 1040)	6	
	7	Ordinary gain or (loss). Attach Form 4797	7	
	8	Other income. List type and amount	8	
9	Total income. Combine lines 1, 2a, and 3 through 8	9	<974.>	
Deductions	10	Interest. Check if Form 4952 is attached ☐	10	
	11	Taxes	11	
	12	Fiduciary fees	12	490.
	13	Charitable deduction (from Schedule A, line 7)	13	
	14	Attorney, accountant, and return preparer fees	14	
	15a	Other deductions not subject to the 2% floor (attach schedule)	15a	
	15b	Allowable miscellaneous itemized deductions subject to the 2% floor	15b	361.
	16	Add lines 10 through 15b	16	851.
	17	Adjusted total income or (loss). Subtract line 16 from line 9	17	<1,825.>
	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)	19	
20	Exemption	20	100.	
21	Add lines 18 through 20	21	100.	
Tax and Payments	22	Taxable income. Subtract line 21 from line 17. If a loss, see page 23 of the instructions	22	<1,925.>
	23	Total tax (from Schedule G, line 7)	23	8,261.
	24a	Payments: a 2008 estimated tax payments and amount applied from 2007 return	24a	42,131.
	24b	b Estimated tax payments allocated to beneficiaries (from Form 1041-T)	24b	
	24c	c Subtract line 24b from line 24a	24c	42,131.
	24d	d Tax paid with Form 7004 (see page 24 of the instructions)	24d	
	24e	e Federal income tax withheld. If any is from Form(s) 1099, check ☐	24e	
	24f	f Other payments: Form 2439 ; g Form 4136 ; Total	24f	
	25	Total payments. Add lines 24c through 24e, and 24h	25	42,131.
	26	Estimated tax penalty (see page 24 of the instructions)	26	
27	Tax due. If line 25 is smaller than the total of lines 23 and 26, enter amount owed	27		
28	Overpayment. If line 25 is larger than the total of lines 23 and 26, enter amount overpaid	28	33,870.	
29	Amount of line 28 to be: a Credited to 2009 estimated tax 8,300.; b Refunded 25,570.	29		

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		May the IRS discuss this return with the preparer shown below (see instr.)? ☒ Yes ☐ No
	Signature of fiduciary or officer representing fiduciary	Date	

Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed ☐	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code	EIN		
	BOCA RATON, FL 33486	34 1900735		
LHA	Phone no. (561) 994-5050			

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

Form 1041 (2008)

Schedule 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 page 25 of the instructions)	1
2 Tax-exempt income allocable to charitable contributions (see page 25 of the instructions)	2
3 Subtract line 2 from line 1	3
4 Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes	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	7

Schedule B Income Distribution Deduction	
1 Adjusted total income (see page 26 of the instructions)	1 <1,825.>
2 Adjusted tax-exempt interest	2
3 Total net gain from Schedule D (Form 1041), line 15, column (1) (see page 26 of the instructions)	3
4 Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion)	4
5 Capital gains for the tax year included on Schedule A, line 1 (see page 26 of the 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 3,000.
7 Distributable net income. Combine lines 1 through 6. If zero or less, enter -0-	7 1,175.
8 If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law	8 1,420.
9 Income required to be distributed currently	9
10 Other amounts paid, credited, or otherwise required to be distributed	10
11 Total distributions. Add lines 9 and 10. If greater than line 8, see page 26 of the 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

Schedule G Tax Computation (see page 27 of the instructions)	
1 Tax: a Tax on taxable income (see page 27 of the instructions)	1a 0.
b Tax on lump-sum distributions. Attach Form 4972	1b
c Alternative minimum tax (from Schedule I (Form 1041), line 56)	1c
d Total. Add lines 1a through 1c	1d 0.
2a Foreign tax credit. Attach Form 1116	2a
b Other nonbusiness credits (attach schedule)	2b
c General business credit. Attach Form 3800	2c
d Credit for prior year minimum tax. Attach Form 8801	2d
3 Total credits. Add lines 2a through 2d	3
4 Subtract line 3 from line 1d. If zero or less, enter -0-	4 0.
5 Recapture taxes. Check if from: ☐ Form 4255 ☐ Form 8611	5
6 Household employment taxes. Attach Schedule H (Form 1040)	6
7 Total tax. Add lines 4 through 6. Enter here and on page 1, line 23	7 8,261.

Other Information SEC. 641(C):		8,261.	Yes	No
1 Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses	Enter the amount of tax-exempt interest income and exempt-interest dividends ► \$			X
2 Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any individual by reason of a contract assignment or similar arrangement?				X
3 At any time during calendar year 2008, did the estate or trust have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	See page 29 of the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ►			X
4 During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the estate or trust may have to file Form 3520. See page 29 of the instructions				X
5 Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see page 30 for required attachment				X
6 If this is an estate or a complex trust making the section 663(b) election, check here (see page 30 of the instructions)	► ☐			
7 To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see page 30 of the 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 page 30 of the instructions			X	

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).

OMB No. 1545-0092

2008

Name of estate or trust

Employer identification number

JOSH BERNSTEIN IRREVOCABLE TRUST

20-7294156

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					
	(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	(f) Gain or (loss) for the entire year Subtract (e) from (d)
1 a	STANFORD TRUST CO. (SEE STATEMENT ATTACHED)	VARIOUS	VARIOUS	136,310.	149,287.	<12,977.>
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 capital loss carryover. Enter the amount, if any, from line 9 of the 2007 Capital Loss Carryover Worksheet						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 <12,977.>

Part II	Long-Term Capital Gains and Losses - Assets Held More Than One Year					
	(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	(f) Gain or (loss) for the entire year Subtract (e) from (d)
6 a						
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
9 Capital gain distributions						9
10 Gain from Form 4797, Part I						10
11 Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2007 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, column (3) on page 2						12

Part III Summary of Parts I and II		(1) Beneficiaries'	(2) Estate's or trust's	(3) Total
Caution: Read the instructions before completing this part.				
13 Net short-term gain or (loss)	13		<12,977.>	<12,977.>
14 Net long-term gain or (loss):				
a Total for year	14a			
b Unrecaptured section 1250 gain (see line 18 of the worksheet)	14b			
c 28% rate gain	14c			
15 Total net gain or (loss). Combine lines 13 and 14a	15		<12,977.>	<12,977.>

Note: If line 15, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 990-T, Part I, line 4a). 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.

Part IV Capital Loss Limitation	
16 Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the smaller of:	
a The loss on line 15, column (3) or b \$3,000	16 (3,000.)

Note: If the loss on line 15, column (3), is more than \$3,000, or if Form 1041, page 1, line 22 (or Form 990-T, line 34), is a loss, complete the Capital Loss Carryover Worksheet on page 7 of the instructions to figure your capital loss carryover.

Part V Tax Computation Using Maximum Capital Gains Rates	
Form 1041 filers. Complete this part only if both lines 14a and 15 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), and Form 1041, line 22, is more than zero.	
Caution: Skip this part and complete the worksheet on page 8 of the instructions if:	
• Either line 14b, col. (2) or line 14c, col. (2) is more than zero, or • Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero.	
Form 990-T trusts. Complete this part only if both lines 14a and 15 are gains, or qualified dividends are included in income in Part I of Form 990-T, and Form 990-T, line 34, is more than zero. Skip this part and complete the worksheet on page 8 of the instructions if either line 14b, col. (2) or line 14c, col. (2) is more than zero.	
17 Enter taxable income from Form 1041, line 22 (or Form 990-T, line 34)	17
18 Enter the smaller of line 14a or 15 in column (2) but not less than zero	18
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)	19
20 Add lines 18 and 19	20
21 If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0-	21
22 Subtract line 21 from line 20. If zero or less, enter -0-	22
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 line 24? ☐ Yes. Skip lines 25 and 26; go to line 27 and check the "No" box. ☐ 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 line 17 or line 22	27
28 Enter 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 for Estates and Trusts (see the Schedule G instructions)	31
32 Add lines 30 and 31	32 0.
33 Figure the tax on the amount on line 17. Use the 2008 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions)	33
34 Tax on all taxable income. Enter the smaller of line 32 or line 33 here and on line 1a of Schedule G, Form 1041 (or line 36 of Form 990-T)	34 0.

Form **2210**Department of the Treasury
Internal Revenue Service**Underpayment of
Estimated Tax by Individuals, Estates, and Trusts**

▶ See separate instructions.

▶ Attach to Form 1040, 1040A, 1040NR, 1040NR-EZ, or 1041.

OMB No. 1545-0140

2008Attachment
Sequence No. **06**

Name(s) shown on tax return

Identifying number

JOSH BERNSTEIN IRREVOCABLE TRUST**20-7294156****Do You Have To File Form 2210?**

Complete lines 1 through 7 below. Is line 7 less than \$1,000?	Yes	Do not file Form 2210. You do not owe a penalty.
No		
Complete lines 8 and 9 below. Is line 6 equal to or more than line 9?	Yes	You do not owe a penalty. Do not file Form 2210 (but if box E in Part II applies, you must file page 1 of Form 2210).
No		
You may owe a penalty. Does any box in Part II below apply?	Yes	You must file Form 2210. Does box B, C, or D in Part II apply?
No		
	No	You must figure your penalty.
	Yes	You are not required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but file only page 1 of Form 2210 .
Do not file Form 2210. You are not required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but do not file Form 2210 .		

Part I Required Annual Payment

1	Enter your 2008 tax after credits from Form 1040, line 56 (see instructions if not filing Form 1040)	1	
2	Other taxes, including self-employment tax (see page 2 of the instructions)	2	8,261.
3	Refundable credits. Enter the total of your earned income credit, additional child tax credit, credit for federal tax paid on fuels, health coverage tax credit, refundable credit for prior year minimum tax, first-time homebuyer credit, and recovery rebate credit	3	()
4	Current year tax. Combine lines 1, 2, and 3. If less than \$1,000, you do not owe a penalty; do not file Form 2210	4	8,261.
5	Multiply line 4 by 90% (.90)	5	7,435.
6	Withholding taxes. Do not include estimated tax payments. (see page 2 of the instructions)	6	
7	Subtract line 6 from line 4. If less than \$1,000, you do not owe a penalty; do not file Form 2210	7	8,261.
8	Maximum required annual payment based on prior year's tax (see page 2 of the instructions)	8	49,033.
9	Required annual payment. Enter the smaller of line 5 or line 8	9	7,435.

Next: Is line 9 more than line 6?

- ☐ **No.** You do not owe a penalty. **Do not file Form 2210** unless box E below applies.
- ☒ **Yes.** You may owe a penalty, but **do not file Form 2210** unless one or more boxes in Part II below applies.
- If box B, C, or D applies, you must figure your penalty and file Form 2210.
 - If only box A or E (or both) applies, file only page 1 of Form 2210. You are **not** required to figure your penalty; the IRS will figure it and send you a bill for any unpaid amount. If you want to figure your penalty, you may use Part III or IV as a worksheet and enter your penalty on your tax return, but **file only page 1 of Form 2210**.

Part II Reasons for Filing. Check applicable boxes. If none apply, **do not file Form 2210**.

- A ☐ You request a **waiver** (see page 2 of the instructions) of your entire penalty. You must check this box and file page 1 of Form 2210, but you are not required to figure your penalty.
- B ☐ You request a **waiver** (see page 2 of the instructions) of part of your penalty. You must figure your penalty and waiver amount and file Form 2210.
- C ☐ Your income varied during the year and your penalty is reduced or eliminated when figured using the **annualized income installment method**. You must figure the penalty using Schedule AI and file Form 2210.
- D ☐ Your penalty is lower when figured by treating the federal income tax withheld from your income as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. You must figure your penalty and file Form 2210.
- E ☐ You filed or are filing a joint return for either 2007 or 2008, but not for both years, and line 8 above is smaller than line 5 above. You must file page 1 of Form 2210, but you are **not** required to figure your penalty (unless box B, C, or D applies).

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For Paperwork Reduction Act Notice, see page 6 of separate instructions.

Form **2210** (2008)

Part III Short Method**Can You Use
the Short Method?**

You may use the short method if:

- You made no estimated tax payments (or your only payments were withheld federal income tax), or
- You paid the same amount of estimated tax on each of the four payment due dates.

**Must You Use
the Regular Method?**

You must use the regular method (Part IV) instead of the short method if:

- You made any estimated tax payments late,
- You checked box **C** or **D** in Part II, or
- You are filing Form 1040NR or 1040NR-EZ and you did not receive wages as an employee subject to U.S. income tax withholding.

Note: If any payment was made earlier than the due date, you may use the short method, but using it may cause you to pay a larger penalty than the regular method. If the payment was only a few days early, the difference is likely to be small.

10	Enter the amount from Form 2210, line 9			10	
11	Enter the amount, if any, from Form 2210, line 6	11			
12	Enter the total amount, if any, of estimated tax payments you made	12			
13	Add lines 11 and 12			13	
14	Total underpayment for year. Subtract line 13 from line 10. If zero or less, stop here; you do not owe the penalty. Do not file Form 2210 unless you checked box E in Part II			14	
15	Multiply line 14 by .03571			15	
16	• If the amount on line 14 was paid on or after 4/15/09, enter -0-. • If the amount on line 14 was paid before 4/15/09, make the following computation to find the amount to enter on line 16.				
	Amount on Number of days paid line 14 before 4/15/09 x x .00014			16	
17	Penalty. Subtract line 16 from line 15. Enter the result here and on Form 1040, line 76; Form 1040A, line 48; Form 1040NR, line 74; Form 1040NR-EZ, line 26; or Form 1041, line 26. Do not file Form 2210 unless you checked a box in Part II			17	

Form **2210** (2008)

Form

1116Department of the Treasury
Internal Revenue Service (99)**Foreign Tax Credit**

(Individual, Estate, or Trust)

▶ Attach to Form 1040, 1040NR, 1041, or 990-T.

OMB No. 1545-0121

2008Attachment
Sequence No. **19**

Name

Identifying number as shown on page 1 of your tax return

JOSH BERNSTEIN IRREVOCABLE TRUST**20-7294156**Use a separate Form 1116 for each category of income listed below. See **Categories of Income** beginning on page 3 of the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a ☒ Passive category income c ☐ Section 901(j) income e ☐ Lump-sum distributions
 b ☐ General category income d ☐ Certain income re-sourced by treaty

f Resident of (name of country) ▶ **UNITED STATES**

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)

	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
g Enter the name of the foreign country or U.S. possession ▶ VARIOUS				
1a Gross income from sources within country shown above and of the type checked above:				
SEE SOURCE INCOME SUMMARY	640.			1a 640.
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions) ▶ ☐				
Deductions and losses (Caution: See pages 13 and 14 of the instructions):				
2 Expenses definitely related to the income on line 1a (attach statement)				
3 Pro rata share of other deductions not definitely related :				
a Certain itemized deductions or standard deduction	851.			
b Other deductions (attach statement)				
c Add lines 3a and 3b	851.			
d Gross foreign source income	640.			
e Gross income from all sources	2,026.			
f Divide line 3d by line 3e	.315893			
g Multiply line 3c by line 3f	269.			
4 Pro rata share of interest expense:				
a Home mortgage interest (use worksheet on page 14 of the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5	269.			6 269.
7 Subtract line 6 from line 1a. Enter the result here and on line 14, page 2 ▶				7 371.

Part II Foreign Taxes Paid or Accrued

Country	Credit is claimed for taxes (you must check one) (h) ☒ Paid (i) ☐ Accrued	Foreign taxes paid or accrued											
		In foreign currency			In U.S. dollars								
		Taxes withheld at source on:			(n) Other foreign taxes paid or accrued	Taxes withheld at source on:		(r) Other foreign taxes paid or accrued	(s) Total foreign taxes paid or accrued (add cols. (o) through (r))				
		(j) Date paid or accrued	(k) Dividends	(l) Rents and royalties		(m) Interest	(o) Dividends			(p) Rents and royalties	(q) Interest		
A		12/31/08						53.					53.
B													
C													
8 Add lines A through C, column (s). Enter the total here and on line 9, page 2 ▶												8 53.	

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form **1116** (2008)

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	53.	
10	Carryback or carryover (attach detailed computation)	10		
11	Add lines 9 and 10	11	53.	
12	Reduction in foreign taxes	12		
13	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit	13		53.
14	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I	14	371.	
15	Adjustments to line 14	15	<371.>	
16	Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21. However, if you are filing more than one Form 1116, you must complete line 19.)	16		
17	Individuals: Enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 2). If you are a nonresident alien, enter the amount from Form 1040NR, line 38 (minus any amount on Form 8914, line 2). Estates and trusts: Enter your taxable income without the deduction for your exemption	17	<1,825.>	
Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.				
18	Divide line 16 by line 17. If line 16 is more than line 17, enter "1"	18		
19	Individuals: Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount from Form 1040NR, line 41. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37	19		
Caution: If you are completing line 19 for separate category e (lump-sum distributions), see pg. 19 of the instructions.				
20	Multiply line 19 by line 18 (maximum amount of credit)	20		
21	Enter the smaller of line 13 or line 20. If this is the only Form 1116 you are filing, skip lines 22 through 26 and enter this amount on line 27. Otherwise, complete the appropriate line in Part IV	21		0.

Part IV Summary of Credits From Separate Parts III

22	Credit for taxes on passive category income	22	0.	
23	Credit for taxes on general category income	23	0.	
24	Credit for taxes on certain income re-sourced by treaty	24	0.	
25	Credit for taxes on lump-sum distributions	25	0.	
26	Add lines 22 through 25	26		0.
27	Enter the smaller of line 19 or line 26	27		0.
28	Reduction of credit for international boycott operations	28		
29	Subtract line 28 from line 27. This is your foreign tax credit . Enter here and on Form 1040, line 47; Form 1040NR, line 44; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a	29		0.

Form 1116

Pro Rata Share of Allocated Losses

NAME

JOSH BERNSTEIN IRREVOCABLE TRUST

20-7294156

Allocation of Losses from Other Categories

INCOME CLASSIFICATION	INCOME	LOSS	ALLOCATED LOSS	LOSS NOT ALLOCATED
Passive income	371.			
Income re-sourced by treaty	0.			
General limitation income	0.			
Totals	371.			

Recapture of Prior Year Overall Foreign Loss

INCOME CLASSIFICATION	REMAINING INCOME	OVERALL PRIOR YEAR LOSS	RECAPTURED LOSS	LOSS NOT RECAPTURED
Passive income	371.	0.		
Income re-sourced by treaty		0.		
General limitation income		0.		
Totals	371.			

Recapture percentage

Recharacterization of Prior Year Foreign Losses

INCOME CLASSIFICATION	REMAINING INCOME	PRIOR YEAR LOSS	RECHARACTERIZED LOSS	LOSS NOT RECHARACTERIZED
Passive income	371.			
Income re-sourced by treaty				
General limitation income				
Totals	371.			

Allocation of U.S. Losses

INCOME CLASSIFICATION	REMAINING INCOME	U.S. LOSS	ALLOCATED LOSS	LOSS NOT ALLOCATED
Passive income	371.	2,196.	371.	1,825.
Income re-sourced by treaty				
General limitation income				
Totals	371.	2,196.	371.	1,825.

Recapture of Overall Domestic Loss

INCOME CLASSIFICATION	REMAINING INCOME	PRIOR YEAR LOSS	RECAPTURED LOSS	LOSS NOT RECAPTURED
Passive income				
Income re-sourced by treaty				
General limitation income				
Totals				

Adjustments to Form 1116, Line 14

INC. CLASSIFICATION	OTHER CATEGORIES	PRIOR YEAR OVERALL	PRIOR YEAR RECHARACTERIZATION	U.S. LOSSES	DOMESTIC RECAPTURE	FORM 1116, LINE 15
Passive				<371.>		<371.>
Re-sourced by treaty						
General limitation						

Form 1116

U.S. and Foreign Source Income Summary

INCOME TYPE	TOTAL	U.S.	FOREIGN
			PASSIVE INCOME
Dividends/Distributions	2,026.	2,026.	
Interest			
Gross Capital Gains			
Business/Profession			
Rent/Royalty			
State/Local Refunds			
Partnership/S Corporation			
Trust/Estate			
Other Income		<640.>	640.
Gross Income	2,026.	1,386.	640.
Deductions:			
Business/Profession Expenses			
Rent/Royalty Expenses			
Partnership/S Corporation Losses			
Trust/Estate Losses			
Capital Losses	* 3,000.	3,000.	
Non-capital Losses			
Forfeited Interest			
Other Adjustments			
Total Deductions	3,000.	3,000.	
Adjusted Gross Income	<974.>	<1,614.>	640.
Less Itemized Deductions:			
Specifically Allocated			
Home Mortgage Interest			
Other Interest			
Ratably Allocated	851.	582.	269.
Total Adjustments to Adjusted Gross Income	851.	582.	269.
Taxable Income Before Exemptions	<1,825.>	<2,196.>	371.

*NET CAPITAL LOSS LIMITED TO \$3,000

Form 1041	Explanation for Amending U.S. Form 1041		2008
Name of Estate or Trust			FEIN
JOSH BERNSTEIN IRREVOCABLE TRUST			20-7294156
Income	A. Original Amount	B. Net change increase or decrease	C. Correct Amount
1 Interest income			
2 Ordinary dividends	2,026.		2,026.
3 Business income or (loss)			
4 Capital gain or (loss)	<3,000.>		<3,000.>
5 Rents, royalties, partnership, other estates and trusts, etc			
6 Farm income or (loss)			
7 Ordinary gain or (loss)			
8 Other income			
9 Total income. Add lines 1 through 8	<974.>		<974.>
Deductions			
10 Interest			
11 Taxes			
12 Fiduciary fees	490.		490.
13 Charitable deduction			
14 Attorney, accountant and return preparer fees			
15 a Other deductions not subject to the 2% floor			
15 b Allowable miscellaneous deductions subject to the 2% floor	361.		361.
16 Total. Add lines 10 through 15b	851.		851.
17 Adjusted total income. Subtract line 16 from line 9	<1,825.>		<1,825.>
18 Income distribution deduction			
19 Estate tax deduction			
20 Exemption	100.		100.
21 Total Deductions. Add lines 18, 19 and 20	100.		100.
Tax		ESBT TAX	
22 Taxable income. Subtract line 21 from line 17	0.		8,261.
23 a Tax rate schedule or Schedule D * INCLUDES ESBT TAX		8,261.	8,261.
b Tax on lump-sum distributions			
c Alternative minimum tax			
23 Total taxes. Add lines 23a through 23c		8,261.	8,261.
24 Credits			
25 Subtract line 24 from line 23		8,261.	8,261.
26 Other taxes			
27 Net tax liability. Add line 25 and 26	0.	8,261.	8,261.
Payments			
28 a Estimated tax payments and amount applied from 2007 return	42,131.		42,131.
b Estimated tax payments allocated to beneficiaries (from Form 1041-T)			
c Subtract line 28b from line 28a	42,131.		42,131.
d Federal income tax withheld			
e Other payments			
29 Amount paid with request for extension of time to file			
30 Amount of tax paid with original return plus additional tax paid after it was filed			
31 Total payments. Add lines 28c through 28e, 29 and 30 in column c			42,131.
Refund or Amount You Owe			
32 Overpayment, if any, as shown on original return or as previously adjusted by the IRS			42,131.
33 Subtract line 32 from line 31			
34 Amount you owe. If line 27, column c is more than line 33, enter the difference			8,261.
35 Overpayment. If line 27, column c is less than line 33, enter difference			
36 Amount of line 35 to be: a. Credited to 2009 estimated tax		b. Refund	

Form 1041	Explanation for Amending Form 1041	Page 2
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Name of Estate or Trust

FEIN

JOSH BERNSTEIN IRREVOCABLE TRUST

20-7294156

EXPLANATION OF CHANGES TO INCOME, EXEMPTIONS, DEDUCTIONS, AND CREDITS

Enter the line reference from page 1 for which you are reporting a change and give the reason for each change. Attach applicable schedules.

THE RETURN HAS BEEN AMENDED TO REFLECT THE ITEMS REPORTED ON THE SCHEDULE K-1 ISSUED BY LIC HOLDINGS, INC. (20-5290314) AND RECEIVED BY THE TRUST AFTER THE EXTENDED DUE DATE OF THE RETURN. ON THE ORIGINAL RETURN, THE ORDINARY BUSINESS LOSS WAS ESTIMATED TO BE \$50,400, RESULTING IN NO ESBT TAX UNDER IRC SECTION 641(C); ON THE SCHEDULE K-1 ISSUED AND THIS AMENDED RETURN, THE ORDINARY BUSINESS INCOME IS NOW REPORTED AS \$22,144, THE INTEREST INCOME IS \$1,686, AND THE CHARITABLE DEDUCTION IS \$226, RESULTING IN AN ESBT TAX OF \$8,261.

1041

Electing Small Business Trust Tax Calculation

2008

Name of Trust

Employer ID Number

JOSH BERNSTEIN IRREVOCABLE TRUST

20-7294156

Income

Interest	SEE STATEMENT 3	1,686.
Total Ordinary Dividends		
Less: Qualified Dividends		
Net Dividends		
Other Ordinary Income	SEE STATEMENT 4	22,144.
Net Short-Term Capital Gain		
Ordinary Gains		
Other Income		
Total Income		23,830.

Deductions

Interest		
Taxes		
Fiduciary Fees		
Charitable Deduction		226.
Attorney, Accountant, Return Preparation Fees		
Other Deductions - Not Subject to 2% Limit		
Other Deductions - Subject to 2% Limit		
Total Deductions		226.

Tax and Credits

Taxable Income		23,604.
Tax - 35%		8,261.
Net Long-Term Capital Gain and Qualified Dividends		
Tax		
Total Regular Tax		8,261.
Alternative Minimum Tax		
Total Tax		8,261.
Credits		
Recapture and Other Taxes		
Net Tax - to Form 1041, Schedule G, line 7		8,261.

**SCHEDULE I
(Form 1041)**

Department of the Treasury
Internal Revenue Service

**S CORPORATION POSITION
Alternative Minimum Tax - Estates and Trusts**

▶ Attach to Form 1041. See the separate instructions
for Schedule I (Form 1041).

OMB No. 1545-0092

2008

Name of estate or trust

JOSH BERNSTEIN IRREVOCABLE TRUST

Employer identification number

20-7294156

Part I Estate's or Trust's Share of Alternative Minimum Taxable Income

1	Adjusted total income or (loss) (from Form 1041, line 17)	1	23,604.
2	Interest	2	
3	Taxes	3	
4	Miscellaneous itemized deductions (from Form 1041, line 15b)	4	
5	Refund of taxes	5	()
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	8	
9	Qualified small business stock (see page 2 of 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)	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) SEE STATEMENT 5	15	115.
16	Loss limitations (difference between AMT and regular tax income or loss)	16	
17	Circulation costs (difference between regular tax and AMT)	17	
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	23,719.
Note: Complete Part II below before going to line 26.			
26	Income distribution deduction from Part II, line 44	26	0.
27	Estate tax deduction (from Form 1041, 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	23,719.

If line 29 is:

- \$22,500 or less, stop here and enter -0- on Form 1041, 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.

Part II Income Distribution Deduction on a Minimum Tax Basis

30	Adjusted alternative minimum taxable income (see page 6 of the 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 Form 1041, Schedule A, line 4)	33	
34	Capital gains paid or permanently set aside for charitable purposes from gross income (see page 6 of the 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 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 Form 1041, Schedule B, line 9)	38	
39	Other amounts paid, credited, or otherwise required to be distributed (from Form 1041, 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	

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Schedule I (Form 1041) (2008)

S CORPORATION PORTION

Schedule I (Form 1041) (2008) JOSH BERNSTEIN IRREVOCABLE TRUST

20-7294156 Page 2

Part II 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	Income distribution deduction on a minimum tax basis. Enter the smaller of line 42 or line 43. Enter here and on line 26	44	

Part 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	
49	Multiply line 48 by 25% (.25)	49	
50	Subtract line 49 from line 45. If zero or less, enter -0-	50	
51	Subtract line 50 from line 46	51	23,719.
52	Go to Part IV of Schedule I to figure line 52 if the estate or trust has qualified dividends or has a gain on lines 14a and 15 of column (2) of Schedule D (Form 1041) (as refigured for the AMT, if necessary). Otherwise, if line 51 is - • \$175,000 or less, multiply line 51 by 26% (.26). • Over \$175,000, multiply line 51 by 28% (.28) and subtract \$3,500 from the result	52	6,167.
53	Alternative minimum foreign tax credit (see page 7 of the instructions)	53	
54	Tentative minimum tax. Subtract line 53 from line 52	54	6,167.
55	Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a)	55	8,261.
56	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.

Part IV Line 52 Computation Using Maximum Capital Gains Rates

Caution: If you did not complete Part V of Schedule D (Form 1041), the Schedule D Tax Worksheet, or the Qualified Dividends Tax Worksheet, see page 8 of the instructions before completing this part.

57	Enter the amount from line 51	57	
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	
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	
61	Enter the smaller of line 57 or line 60	61	
62	Subtract line 61 from line 57	62	
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	63	
64	Maximum amount subject to the 0% rate	64	\$2,200
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 on page 27 of the Instructions 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	
66	Subtract line 65 from line 64. If zero or less, enter -0-	66	
67	Enter the smaller of line 57 or line 58	67	
68	Enter the smaller of line 66 or line 67	68	
69	Subtract line 68 from line 67	69	
70	Multiply line 69 by 15% (.15)	70	
71	If line 59 is zero or blank, skip lines 71 and 72 and go to line 73. Otherwise, go to line 71. Subtract line 67 from line 61	71	
72	Multiply line 71 by 25% (.25)	72	
73	Add lines 63, 70, and 72	73	
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	74	
75	Enter the smaller of line 73 or line 74 here and on line 52	75	

FORM 1041	DIVIDEND INCOME	STATEMENT	1
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DESCRIPTION	U.S. INTEREST	QUALIFYING DIVIDENDS	ORDINARY DIVIDENDS
STANFORD TRUST CO.		572.	1,454.
SUBTOTALS		572.	1,454.
TOTAL TO FORM 1041, LINE 2A			2,026.

FORM 1041	MISCELLANEOUS DEDUCTIONS SUBJECT TO FLOOR LIMITATION	STATEMENT	2
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DESCRIPTION	DIRECT AMOUNT	INDIRECT AMOUNT
OTHER ALLOCABLE EXPENSE	361.	
TOTAL MISC. DEDUCTIONS SUBJ TO FLOOR		361.
LESS 2% AGI	0. X .02	0.
TOTAL TO FORM 1041, LINE 15B		361.

ESBT	INTEREST	STATEMENT	3
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DESCRIPTION	U.S. INTEREST	OTHER TAXABLE INTEREST
LIC HOLDINGS, INC. - ORDINARY INTEREST	0.	1,686.
SUBTOTALS	0.	1,686.
TOTAL INTEREST		1,686.

ESBT	OTHER ORDINARY INCOME	STATEMENT	4
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DESCRIPTION	AMOUNT
FROM - LIC HOLDINGS, INC.	22,144.
TOTAL TO ESBT WORKSHEET	22,144.

ESBT SCHEDULE I	PASSIVE ACTIVITY LOSS	STATEMENT	5
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NET INCOME (LOSS)				
NAME OF ACTIVITY	FORM	AMT	REGULAR	ADJUSTMENT
LIC HOLDINGS, INC.	SCH E	22,259.	22,144.	115.
TOTAL TO SCHEDULE I, LINE 15				115.

ESBT FORM 8582	OTHER PASSIVE ACTIVITIES - WORKSHEET 3	STATEMENT	6
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NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
LIC HOLDINGS, INC.	22,144.	0.	0.	22,144.	0.
TOTALS	22,144.	0.	0.	22,144.	0.

ESBT FORM 8582	SUMMARY OF PASSIVE ACTIVITIES	STATEMENT	7
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R R E A NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
LIC HOLDINGS, INC.	SCH E	22,144.	0.	22,144.	0.	0.
TOTALS		22,144.	0.	22,144.	0.	0.
PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME						
TOTAL TO FORM 8582, LINE 16						0.

ESBT FORM 8582	ALTERNATIVE MINIMUM TAX OTHER PASSIVE ACTIVITIES - WORKSHEET 3	STATEMENT	8
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NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
LIC HOLDINGS, INC.	22,259.	0.	0.	22,259.	0.
TOTALS	22,259.	0.	0.	22,259.	0.

ESBT FORM 8582	ALTERNATIVE MINIMUM TAX SUMMARY OF PASSIVE ACTIVITIES	STATEMENT	9
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R R E A NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
LIC HOLDINGS, INC.	SCH E	22,259.	0.	22,259.	0.	0.
TOTALS		22,259.	0.	22,259.	0.	0.
PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME						
TOTAL TO FORM 8582AMT, LINE 16						

**Application for Automatic Extension of Time To File Certain
Business Income Tax, Information, and Other Returns**

OMB No. 1545-0233

▶ **File a separate application for each return.**
▶ **See separate instructions.**

Type or Print File by the due date for the return for which an extension is requested. See instructions.	Name Josh Bernstein Irrevocable Trust	Identifying number 20-7294156
	Number, street, and room or suite no. (If P.O. box, see instructions.) c/o Goldstein Lewin & Co. 1675 N Military Trail Fifth Floor	
	City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code)). Boca Raton, FL 33486	

Note. See instructions before completing this form.

Part I Automatic 5-Month Extension Complete if Filing Form 1065, 1041, or 8804

1a Enter the form code for the return that this application is for (see below) 0 5

Application Is For:	Form Code	Application Is For:	Form Code
Form 1065	09	Form 1041 (estate)	04
Form 8804	31	Form 1041 (trust)	05

Part II Automatic 6-Month Extension Complete if Filing Other Forms

b Enter the form code for the return that this application is for (see below)

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-PC	21
Form 706-GS(T)	02	Form 1120-POL	22
Form 1041-N	06	Form 1120-REIT	23
Form 1041-QFT	07	Form 1120-RIC	24
Form 1042	08	Form 1120-S	25
Form 1065-B	10	Form 1120-SF	26
Form 1066	11	Form 3520-A	27
Form 1120	12	Form 8612	28
Form 1120-C	34	Form 8613	29
Form 1120-F	15	Form 8725	30
Form 1120-FSC	16	Form 8831	32
Form 1120-H	17	Form 8876	33
Form 1120-L	18	Form 8924	35
Form 1120-ND	19	Form 8928	36
Form 1120-ND (section 4951 taxes)	20		

- 2** If the organization is a foreign corporation that does not have an office or place of business in the United States, check here. ☐
- 3** If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here. ☐
If checked, attach a schedule, listing the name, address, and Employer Identification Number (EIN) for each member covered by this application.

Part III All Filers Must Complete This Part

4 If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here. ☐

5a The application is for calendar year 2008, or tax year beginning _____, 20__ and ending _____, 20__.

b Short tax year. If this tax year is less than 12 months, check the reason:
☐ Initial return ☐ Final return ☐ Change in accounting period ☐ Consolidated return to be filed

6 Tentative total tax	6	
7 Total payments and credits (see instructions)	7	
8 Balance due. Subtract line 7 from line 6. Generally, you must deposit this amount using the Electronic Federal Tax Payment System (EFTPS), a Federal Tax Deposit (FTD) Coupon, or Electronic Funds Withdrawal (EFW) (see instructions for exceptions)	8	



STANFORD TRUST
COMPANY INC.

Payer:

STANFORD TRUST COMPANY
445 NORTH BOULEVARD STE. 820
BATON ROUGE, LA 70802

2008 Tax Information Statement

Page 7 of 20

Account Number:

Recipient's Tax ID number:

Payer's Federal ID number:

Questions?

☐ Corrected

20-7294156

76-0618032

(225)381-0550

☐ 2nd TIN notice

Recipient's Name and Address

JOSH BERSTEIN IRREV TRUST
800 GREEN VALLEY ROAD, 5TH FLOOR
GREENSBORO, NC 27408

2008 Form 1099-B: Proceeds from Broker and Barter Exchange Transactions

OMB No. 1545-0715

Reported to the IRS are Gross Proceeds less commissions and option premiums.

Number of shares (Box 5)	CUSIP (Box 1b)	Description (Box 7)	Date Acquired (Box 1a)	Date of Sale (Box 1a)	Stocks Bonds, etc. (Box 2)	Cost or other Basis	Net Gain or Loss	Federal Income Tax Withheld (Box 4)
Short Term Sales Reported on 1099-B								
220.5320	01748E831	ALLEGIANT MID CAP VALUE I	02/27/2008	04/17/2008	2,900.00	2,941.90	-41.90	0.00
128.0820	01748E831	ALLEGIANT MID CAP VALUE I	02/27/2008	08/26/2008	1,569.00	1,708.61	-139.61	0.00
165.4040	01748E831	ALLEGIANT MID CAP VALUE I	02/27/2008	11/04/2008	1,465.48	2,206.49	-741.01	0.00
77.9590	140543406	AMERICAN CAPITAL WORLD G&I-F	02/27/2008	04/17/2008	3,300.00	3,318.71	-18.71	0.00
30.3050	140543406	AMERICAN CAPITAL WORLD G&I-F	02/27/2008	08/26/2008	1,121.00	1,290.08	-169.08	0.00
54.8990	140543406	AMERICAN CAPITAL WORLD G&I-F	VARIOUS	11/04/2008	1,551.99	2,329.61	-777.62	0.00
225.0000	G3204Q251	ETFS COFFEE	06/05/2008	08/26/2008	715.50	742.50	-27.00	0.00
483.0000	G3204Q285	ETFS CORN	06/05/2008	08/26/2008	1,188.18	1,449.00	-260.82	0.00
154.4160	4812A2439	HIGHBRIDGE STAT MKT NEUT SEL	08/26/2008	11/04/2008	2,532.42	2,500.00	32.42	0.00
54.6620	448108100	HUSSMAN STRATEGIC GROWTH FUND	02/27/2008	04/14/2008	837.25	853.82	-16.57	0.00
183.0070	448108100	HUSSMAN STRATEGIC GROWTH FUND	02/27/2008	04/17/2008	2,758.00	2,858.56	-100.56	0.00

TEP100569_129_2781_13 of 28



This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

OPP1710



STANFORD TRUST
COMPANY INC.

Payer:

STANFORD TRUST COMPANY
445 NORTH BOULEVARD STE. 820
BATON ROUGE, LA 70802

2008 Tax Information Statement

Account Number:

Recipient's Tax ID number:

Payer's Federal ID number:

Questions?

☐ Corrected

20-7294156

76-0618032

(225)381-0550

☐ 2nd TIN notice

Recipient's Name and Address

JOSH BERSTEIN IRREV TRUST
800 GREEN VALLEY ROAD, 5TH FLOOR
GREENSBORO, NC 27408

Page 8 of 20

Number of shares (Box 5)	CUSIP (Box 1b)	Description (Box 7)	Date Acquired	Date of Sale (Box 1a)	Stocks Bonds, etc. (Box 2)	Cost or other Basis	Net Gain or Loss	Federal Income Tax Withheld (Box 4)
289.1560	448108100	HUSSMAN STRATEGIC GROWTH FUND	VARIOUS	06/16/2008	4,460.26	4,516.62	-56.36	0.00
99.2380	44980R326	ING GLOBAL REAL ESTATE FD-A	02/27/2008	04/14/2008	1,953.00	1,973.84	-20.84	0.00
126.7670	44980R326	ING GLOBAL REAL ESTATE FD-A	02/27/2008	04/17/2008	2,600.00	2,521.40	78.60	0.00
121.5530	44980R326	ING GLOBAL REAL ESTATE FD-A	VARIOUS	11/04/2008	1,582.62	2,414.98	-832.36	0.00
30.0000	464286400	ISHARES MSCI BRAZIL INDEX FUND	02/26/2008	04/17/2008	2,609.33	2,593.88	15.45	0.00
16.0000	464286400	ISHARES MSCI BRAZIL INDEX FUND	02/26/2008	05/28/2008	1,549.43	1,383.40	166.03	0.00
19.0000	464286400	ISHARES MSCI BRAZIL INDEX FUND	02/26/2008	11/04/2008	805.40	1,642.79	-837.39	0.00
45.0000	464286509	ISHARES MSCI CANADA INDEX FUND	05/05/2008	11/04/2008	939.14	1,491.59	-552.45	0.00
60.0000	464286608	ISHARES MSCI EMU INDEX FUND	08/26/2008	11/04/2008	1,927.18	2,680.08	-752.90	0.00
148.0000	464286871	ISHARES MSCI HONG KONG	02/26/2008	04/17/2008	2,714.32	2,809.04	-94.72	0.00
70.0000	464286848	ISHARES MSCI JAPAN INDEX FUND	08/26/2008	11/04/2008	662.89	791.42	-128.53	0.00
104.0000	464286673	ISHARES MSCI SINGAPORE	02/26/2008	04/17/2008	1,394.64	1,332.15	62.49	0.00
73.0000	464286673	ISHARES MSCI SINGAPORE	02/26/2008	08/26/2008	816.87	935.06	-118.19	0.00
36.0000	464286673	ISHARES MSCI SINGAPORE	02/26/2008	11/04/2008	263.87	461.13	-197.26	0.00
56.0000	464286749	ISHARES MSCI SWITZERLAND INDEX	02/26/2008	03/17/2008	1,373.99	1,426.66	-52.67	0.00
15.0000	464286624	ISHARES MSCI THAILAND FD	05/28/2008	08/26/2008	559.20	748.95	-189.75	0.00

TEP100589_129_2782 14 of 28

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

OPP1711



**STANFORD TRUST
COMPANY INC.**

Payer:

STANFORD TRUST COMPANY
445 NORTH BOULEVARD STE. 820
BATON ROUGE, LA 70802

2008 Tax Information Statement

Account Number:

Recipient's Tax ID number:

Payer's Federal ID number:

Questions?

☐ Corrected

20-7294156

76-0618032

(225)381-0550

☐ 2nd TIN notice

Recipient's Name and Address

JOSH BERSTEIN IRREV TRUST
800 GREEN VALLEY ROAD, 5TH FLOOR
GREENSBORO, NC 27408

Page 9 of 20

Number of shares (Box 5)	CUSIP (Box 1b)	Description (Box 7)	Date Acquired	Date of Sale (Box 1a)	Stocks Bonds, etc. (Box 2)	Cost or other Basis	Net Gain or Loss	Federal Income Tax Withheld (Box 4)
123.0000	464286699	ISHARES MSCI UNITED KINGDOM	02/26/2008	04/17/2008	2,777.34	2,810.32	-32.98	0.00
17.0000	464287523	ISHARES S&P NA TECH SEMICND INDEX FD	02/26/2008	04/17/2008	872.70	895.73	-23.03	0.00
37.0000	464287523	ISHARES S&P NA TECH SEMICND INDEX FD	02/26/2008	08/26/2008	1,824.47	1,949.52	-125.05	0.00
25.8870	47102S205	JANUS ADVISER FORTY FUND-I	08/26/2008	11/04/2008	698.17	1,000.00	-301.83	0.00
22.9340	487300501	KEELEY SMALL CAP VAL FD-A	02/27/2008	04/14/2008	616.00	612.34	3.66	0.00
78.8810	487300501	KEELEY SMALL CAP VAL FD-A	02/27/2008	04/17/2008	2,200.00	2,106.12	93.88	0.00
46.0670	487300501	KEELEY SMALL CAP VAL FD-A	02/27/2008	08/26/2008	1,300.00	1,229.99	70.01	0.00
57.5860	487300501	KEELEY SMALL CAP VAL FD-A	02/27/2008	11/04/2008	1,060.73	1,537.55	-476.82	0.00
24.8390	494613607	KINETICS PARADIGM FUND-NO LD	02/27/2008	04/14/2008	655.00	695.00	-40.00	0.00
148.2030	494613607	KINETICS PARADIGM FUND-NO LD	02/27/2008	04/17/2008	4,000.00	4,146.72	-146.72	0.00
219.0950	494613607	KINETICS PARADIGM FUND-NO LD	02/27/2008	06/13/2008	5,823.55	6,130.28	-306.73	0.00
116.1880	543495832	LOOMIS SAYLES BOND FUND-RET	02/27/2008	04/14/2008	1,626.59	1,669.62	-43.03	0.00
387.0510	543495832	LOOMIS SAYLES BOND FUND-RET	02/27/2008	04/17/2008	5,390.00	5,561.92	-171.92	0.00
236.5270	543495832	LOOMIS SAYLES BOND FUND-RET	02/27/2008	08/26/2008	3,160.00	3,398.90	-238.90	0.00
336.8810	543495832	LOOMIS SAYLES BOND FUND-RET	VARIOUS	11/04/2008	3,446.29	4,815.46	-1,369.17	0.00
24.0000	57060U605	MARKET VECTORS AGRIBUSINESS	02/26/2008	04/17/2008	1,502.28	1,423.20	79.08	0.00

TFP00569, 12/2/03 15:47:28



This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

OPP1712



STANFORD TRUST
COMPANY INC.

Payer:
STANFORD TRUST COMPANY
445 NORTH BOULEVARD STE. 820
BATON ROUGE, LA 70802

2008 Tax Information Statement

Account Number: [REDACTED]
Recipient's Tax ID number: 20-7294156
Payer's Federal ID number: 76-0618032
Questions? (225)381-0550

☐ Corrected

☐ 2nd TIN notice

Recipient's Name and Address
JOSH BERSTEIN IRREV TRUST
800 GREEN VALLEY ROAD, 5TH FLOOR
GREENSBORO, NC 27408

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Number of shares (Box 5)	CUSIP (Box 1b)	Description (Box 7)	Date Acquired	Date of Sale (Box 1a)	Stocks Bonds, etc. (Box 2)	Cost or other Basis	Net Gain or Loss	Federal Income Tax Withheld (Box 4)
23.0000	57060U605	MARKET VECTORS AGRIBUSINESS	02/26/2008	04/30/2008	1,370.35	1,363.90	6.45	0.00
25.0000	57060U506	MARKET VECTORS RUSSIA ETF	02/26/2008	04/17/2008	1,259.28	1,272.74	-13.46	0.00
36.0000	57060U506	MARKET VECTORS RUSSIA ETF	VARIOUS	08/26/2008	1,344.10	1,820.20	-476.10	0.00
21.0000	57060U506	MARKET VECTORS RUSSIA ETF	03/14/2008	11/04/2008	446.87	1,025.22	-578.35	0.00
394.1000	68380T103	OPPENHEIMER INTL BOND FD-A	02/27/2008	04/14/2008	2,672.00	2,616.82	55.18	0.00
505.2010	68380T103	OPPENHEIMER INTL BOND FD-A	02/27/2008	04/17/2008	3,400.00	3,354.54	45.46	0.00
325.8320	68380T103	OPPENHEIMER INTL BOND FD-A	02/27/2008	08/26/2008	2,056.00	2,163.52	-107.52	0.00
450.9690	68380T103	OPPENHEIMER INTL BOND FD-A	VARIOUS	11/04/2008	2,525.43	2,990.01	-464.58	0.00
70.1970	72369G108	PIONEER GLOBAL HIGH YIELD-A	02/27/2008	04/14/2008	782.00	785.50	-3.50	0.00
267.8570	72369G108	PIONEER GLOBAL HIGH YIELD-A	02/27/2008	04/17/2008	3,000.00	2,997.32	2.68	0.00
101.4020	72369G108	PIONEER GLOBAL HIGH YIELD-A	02/27/2008	08/26/2008	1,085.00	1,134.69	-49.69	0.00
194.7560	72369G108	PIONEER GLOBAL HIGH YIELD-A	VARIOUS	11/04/2008	1,482.09	2,166.57	-684.48	0.00
120.0000	73935X807	POWERSHARES DYNAMIC MID CAP GROWTH	02/26/2008	04/17/2008	2,616.00	2,616.12	-0.12	0.00
58.0000	73935X807	POWERSHARES DYNAMIC MID CAP GROWTH	02/26/2008	08/26/2008	1,203.62	1,264.46	-60.84	0.00
78.0000	73935X807	POWERSHARES DYNAMIC MID CAP GROWTH	02/26/2008	11/04/2008	1,159.07	1,700.48	-541.41	0.00

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

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OPP1713



**STANFORD TRUST
COMPANY INC.**

Payer:
STANFORD TRUST COMPANY
445 NORTH BOULEVARD STE. 820
BATON ROUGE, LA 70802

2008 Tax Information Statement

Account Number: [REDACTED]
Recipient's Tax ID number: 20-7294156
Payer's Federal ID number: 76-0618032
Questions? (225)381-0550
☐ **Corrected** ☐ **2nd TIN notice**

Recipient's Name and Address
JOSH BERSTEIN IRREV TRUST
800 GREEN VALLEY ROAD, 5TH FLOOR
GREENSBORO, NC 27408

Page 11 of 20

Number of shares (Box 5)	CUSIP (Box 1b)	Description (Box 7)	Date Acquired	Date of Sale (Box 1a)	Stocks Bonds, etc. (Box 2)	Cost or other Basis	Net Gain or Loss	Federal Income Tax Withheld (Box 4)
109.5100	78356A806	RYDEX DYNAMIC STRENGTH \$ FD H	05/06/2008	06/16/2008	2,261.38	2,234.00	27.38	0.00
46.1180	78356A491	RYDEX MANAGED FUTURES STRATEGY FD-H	08/26/2008	11/04/2008	1,346.18	1,200.00	146.18	0.00
114.2860	77956H740	T ROWE PRICE AFR & MID EAST	04/14/2008	05/28/2008	1,600.00	1,544.00	56.00	0.00
166.9870	77956H740	T ROWE PRICE AFR & MID EAST	04/14/2008	06/13/2008	2,336.15	2,256.00	80.15	0.00
157.0680	77956H500	T ROWE PRICE NEW ASIA	02/27/2008	04/17/2008	2,646.00	2,929.32	-283.32	0.00
210.5990	77956H500	T ROWE PRICE NEW ASIA	VARIOUS	06/13/2008	3,167.41	3,927.68	-760.27	0.00
17.0000	922042874	VANGUARD EUROPEAN ETF	02/26/2008	04/14/2008	1,179.47	1,191.54	-12.07	0.00
52.0000	922042874	VANGUARD EUROPEAN ETF	02/26/2008	04/17/2008	3,676.66	3,644.70	31.96	0.00
71.0000	922042874	VANGUARD EUROPEAN ETF	02/26/2008	05/28/2008	5,101.32	4,976.42	124.90	0.00
36.0000	97717W315	WISDOMTREE EMG MTKS H/Y EQUITY	02/26/2008	04/17/2008	1,994.74	1,966.75	27.99	0.00
41.0000	97717W315	WISDOMTREE EMG MTKS H/Y EQUITY	02/26/2008	11/04/2008	1,494.85	2,239.90	-745.05	0.00
Total Short Term Sales Reported on 1099-B					136,310.05	149,287.34	-12,977.29	0.00

TEP 00599 128 2785 17 d 28



This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

OPP1714



CBIZ Goldstein Lewin
1675 N. Military Trail, Fifth Floor
Boca Raton, FL 33486
Ph: 561.994.5050 • F: 561.241.0071
www.cbizgl.com
Ft. Lauderdale Office
1 East Broward Blvd., Suite 700
Ft. Lauderdale, FL 33301
Ph: 954.429.8555
(reply to Boca address)

JULY 11, 2010

OPPENHEIMER TRUST COMPANY, TRUSTEE
18 COLUMBIA TURNPIKE, 3RD FLOOR
FLORHAM PARK, NJ 07932

RE: DANIEL BERNSTEIN IRREVOCABLE TRUST

OPPENHEIMER TRUST COMPANY, TRUSTEE:

ENCLOSED ARE THE ORIGINAL AND ONE COPY OF YOUR 2009 TRUST
INCOME TAX RETURNS, AS FOLLOWS...

2009 U.S. INCOME TAX RETURN FOR ESTATES AND TRUSTS

WE PREPARED THE RETURN FROM INFORMATION YOU FURNISHED US
WITHOUT VERIFICATION. UPON EXAMINATION OF THE RETURN BY
TAXING AUTHORITIES, REQUESTS MAY BE MADE FOR UNDERLYING DATA.
WE THEREFORE RECOMMEND THAT YOU PRESERVE ALL RECORDS WHICH
YOU MAY BE CALLED UPON TO PRODUCE IN CONNECTION WITH SUCH AN
EXAMINATION.

WE HAVE ENCLOSED MAILING ENVELOPES FOR YOUR CONVENIENCE IN
FILING THE RETURN.

WE RECOMMEND THAT YOU SEND THE RETURN TO THE TAXING AUTHORITY
BY CERTIFIED MAIL WITH A REQUEST FOR A RETURN RECEIPT.
PLEASE RETAIN THE RECEIPT AS A PROOF OF TIMELY FILING.

WE SINCERELY APPRECIATE THIS OPPORTUNITY TO SERVE YOU. IF
YOU HAVE ANY QUESTIONS REGARDING THE RETURN, PLEASE DO NOT
HESITATE TO CALL.

THE ORIGINAL SHOULD BE DATED, SIGNED AND FILED IN ACCORDANCE
WITH THE FILING INSTRUCTIONS. THE COPY SHOULD BE RETAINED
FOR YOUR RECORDS.

SINCERELY,

CBIZ GOLDSTEIN LEWIN

11/9/10 - signed by Just Craig
11/10/10 - filed

OPP1715

2009 TAX RETURN FILING INSTRUCTIONS

U.S. INCOME TAX RETURN FOR ESTATES AND TRUSTS

DANIEL BERNSTEIN IRREVOCABLE TRUST
FOR THE YEAR ENDING
DECEMBER 31, 2009

Prepared for	OPPENHEIMER TRUST COMPANY, TRUSTEE 18 COLUMBIA TURNPIKE, 3RD FLOOR FLORHAM PARK, NJ 07932
Prepared by	CBIZ GOLDSTEIN LEWIN 1675 N. MILITARY TRAIL, FIFTH FLOOR BOCA RATON, FL 33486
To be signed and dated by	THE FIDUCIARY
Amount of tax	REFUND \$2,729.00
Mail tax return to	DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE CENTER CINCINNATI, OH 45999-0048
Forms to be distributed to beneficiaries	NOT APPLICABLE.
Return must be mailed on or before	SEPTEMBER 15, 2010
Special Instructions	

EXTENSION GRANTED TO 09/15/2010

Form 1041

Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return for Estates and Trusts

2009

For calendar year 2009 or fiscal year beginning

, 2009 and ending

OMB No. 1545-0092

A Type of entity: ☐ Decedent's estate ☐ Simple trust ☒ Complex trust ☐ Qualified disability trust ☒ ESBT (S portion only) ☐ Grantor type trust ☐ Bankruptcy estate-Ch. 7 ☐ Bankruptcy estate-Ch. 11 ☐ Pooled income fund		Name of estate or trust (If a grantor type trust, see page 14 of the instructions.) DANIEL BERNSTEIN IRREVOCABLE TRUST Name and title of fiduciary OPPENHEIMER TRUST COMPANY, TRUSTEE Number, street, and room or suite no. (If a P.O. box, see page 15 of the instructions.) 18 COLUMBIA TURNPIKE, 3RD FLOOR City or town, state, and ZIP code FLORHAM PARK NJ 07932		C Employer identification number 20 7354918 D Date entity created 09/01/2006 E Nonexempt charitable and split-interest trusts, check applicable boxes (see pg 16 of the instr.): ☐ Described in section 4947(a)(1) ☐ Not a private foundation ☐ Described in section 4947(a)(2)	
B No. of Schedules K-1 attached 0		F Check applicable boxes: ☐ Initial return ☐ Final return ☐ Amended return ☒ Change in fiduciary ☒ Change in fiduciary's name ☒ Change in fiduciary's address			
G Check here if the estate or filing trust made a section 645 election ☐					

Income	1	Interest income		1	
	2 a	Total ordinary dividends	SEE STATEMENT 1	2a	1,203.
	b	Qualified dividends allocable to: (1) Beneficiaries 0. (2) Estate or trust 550.			
	3	Business income or (loss). Attach Schedule C or C-EZ (Form 1040)	3		
	4	Capital gain or (loss). Attach Schedule D (Form 1041)	4	<3,000.>	
	5	Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)	5		
	6	Farm income or (loss). Attach Schedule F (Form 1040)	6		
	7	Ordinary gain or (loss). Attach Form 4797	7		
	8	Other income. List type and amount	8		
9	Total income. Combine lines 1, 2a, and 3 through 8	9	<1,797.>		
Deductions	10	Interest. Check if Form 4952 is attached ☐	10		
	11	Taxes	11		
	12	Fiduciary fees	12		
	13	Charitable deduction (from Schedule A, line 7)	13		
	14	Attorney, accountant, and return preparer fees	14		
	15 a	Other deductions not subject to the 2% floor (attach schedule)	15a		
	b	Allowable miscellaneous itemized deductions subject to the 2% floor	15b	81.	
	16	Add lines 10 through 15b	16	81.	
	17	Adjusted total income or (loss). Subtract line 16 from line 9	17	<1,878.>	
	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)	19		
20	Exemption	20	100.		
21	Add lines 18 through 20	21	100.		
Tax and Payments	22	Taxable income. Subtract line 21 from line 17. If a loss, see page 23 of the instructions	22	<1,978.>	
	23	Total tax (from Schedule G, line 7)	23	2,771.	
	24	Payments: a 2009 estimated tax payments and amount applied from 2008 return	24a	8,300.	
	b	Estimated tax payments allocated to beneficiaries (from Form 1041-T)	24b		
	c	Subtract line 24b from line 24a	24c	8,300.	
	d	Tax paid with Form 7004 (see page 24 of the instructions)	24d		
	e	Federal income tax withheld. If any is from Form(s) 1099, check ☐ Other payments: f Form 2439 ; g Form 4136 ; Total	24e		
	25	Total payments. Add lines 24c through 24e, and 24h	25	8,300.	
	26	Estimated tax penalty (see page 24 of the instructions)	26		
	27	Tax due. If line 25 is smaller than the total of lines 23 and 26, enter amount owed	27		
28	Overpayment. If line 25 is larger than the total of lines 23 and 26, enter amount overpaid	28	5,529.		
29	Amount of line 28 to be: a Credited to 2010 estimated tax 2,800.; b Refunded	29	2,729.		

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		May the IRS discuss this return with the preparer shown below (see instr.)? ☒ Yes ☐ No
	Signature of fiduciary or officer representing fiduciary	Date	
Paid	Preparer's signature	Date	Check if self-employed ☐
Preparer's Use Only	Firm's name (or yours if self-employed), address, and ZIP code CBIZ GOLDSTEIN LEWIN 1675 N. MILITARY TRAIL, FIFTH FLOOR BOCA RATON, FL 33486	Preparer's SSN or PTIN P00127193	EIN 34 1900735
LHA		Phone no. (561) 994-5050	

910801 11-30-09 For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Form 1041 (2009)

Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns

► **File a separate application for each return.**
► **See separate instructions.**

OMB No. 1545-0233

Type or Print

File by the due date for the return for which an extension is requested. See instructions.

Name	Identifying number
Daniel Bernstein Irrev Trust	20-7354918
Number, street, and room or suite no. (If P.O. box, see instructions.)	
Oppenheimer Trust Company, 18 Columbia Turnpike 3rd Floor	
City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code)).	
Florham Park, NJ 07932	

Note. See instructions before completing this form.

Part I Automatic 5-Month Extension Complete if Filing Form 1065, 1041, or 8804

1a Enter the form code for the return that this application is for (see below) 05

Application Is For:	Form Code	Application Is For:	Form Code
Form 1065	09	Form 1041 (estate)	04
Form 8804	31	Form 1041 (trust)	05

Part II Automatic 6-Month Extension Complete if Filing Other Forms

b Enter the form code for the return that this application is for (see below)

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-PC	21
Form 706-GS(T)	02	Form 1120-POL	22
Form 1041-N	06	Form 1120-REIT	23
Form 1041-QFT	07	Form 1120-RIC	24
Form 1042	08	Form 1120S	25
Form 1065-B	10	Form 1120-SF	26
Form 1066	11	Form 3520-A	27
Form 1120	12	Form 8612	28
Form 1120-C	34	Form 8613	29
Form 1120-F	15	Form 8725	30
Form 1120-FSC	16	Form 8831	32
Form 1120-H	17	Form 8876	33
Form 1120-L	18	Form 8924	35
Form 1120-ND	19	Form 8928	36
Form 1120-ND (section 4951 taxes)	20		

- 2** If the organization is a foreign corporation that does not have an office or place of business in the United States, check here ☐
- 3** If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here ☐
If checked, attach a schedule, listing the name, address, and Employer Identification Number (EIN) for each member covered by this application.

Part III All Filers Must Complete This Part

4 If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here ☐

5a The application is for calendar year 20 09 or tax year beginning , 20 , and ending , 20

b Short tax year. If this tax year is less than 12 months, check the reason:
☐ Initial return ☐ Final return ☐ Change in accounting period ☐ Consolidated return to be filed

6 Tentative total tax	6	
7 Total payments and credits (see instructions)	7	
8 Balance due. Subtract line 7 from line 6. Generally, you must deposit this amount using the Electronic Federal Tax Payment System (EFTPS), a Federal Tax Deposit (FTD) Coupon, or Electronic Funds Withdrawal (EFW) (see instructions for exceptions)	8	

Schedule 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 page 25 of the instructions)	1	
2	Tax-exempt income allocable to charitable contributions (see page 25 of the instructions)	2	
3	Subtract line 2 from line 1	3	
4	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes	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	7	

Schedule B Income Distribution Deduction

1	Adjusted total income (see page 26 of the instructions)	1	<1,878.>
2	Adjusted tax-exempt interest	2	
3	Total net gain from Schedule D (Form 1041), line 15, column (1) (see page 26 of the instructions)	3	
4	Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion)	4	
5	Capital gains for the tax year included on Schedule A, line 1 (see page 26 of the 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	3,000.
7	Distributable net income. Combine lines 1 through 6. If zero or less, enter -0-	7	1,122.
8	If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law	8	1,163.
9	Income required to be distributed currently	9	
10	Other amounts paid, credited, or otherwise required to be distributed	10	
11	Total distributions. Add lines 9 and 10. If greater than line 8, see page 27 of the 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	

Schedule G Tax Computation (see page 27 of the instructions)

1	Tax:	a	Tax on taxable income (see page 27 of the instructions)	1a	0.
		b	Tax on lump-sum distributions. Attach Form 4972	1b	
		c	Alternative minimum tax (from Schedule I (Form 1041), line 56)	1c	
		d	Total. Add lines 1a through 1c	1d	0.
2a	Foreign tax credit. Attach Form 1116	2a			
b	Other nonbusiness credits (attach schedule)	2b			
c	General business credit. Attach Form 3800	2c			
d	Credit for prior year minimum tax. Attach Form 8801	2d			
3	Total credits. Add lines 2a through 2d	3			
4	Subtract line 3 from line 1d. If zero or less, enter -0-	4			0.
5	Recapture taxes. Check if from: ☐ Form 4255 ☐ Form 8611	5			
6	Household employment taxes. Attach Schedule H (Form 1040)	6			
7	Total tax. Add lines 4 through 6. Enter here and on page 1, line 23	7			2,771.

Other Information SEC. 641(C): 2,771.

	Yes	No
1 Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses Enter the amount of tax-exempt interest income and exempt-interest dividends ► \$		X
2 Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any individual by reason of a contract assignment or similar arrangement?		X
3 At any time during calendar year 2009, did the estate or trust have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See page 30 of the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ►		X
4 During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the estate or trust may have to file Form 3520. See page 30 of the instructions		X
5 Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see page 30 for required attachment		X
6 If this is an estate or a complex trust making the section 663(b) election, check here (see page 30 of the instructions) ► ☐		
7 To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see page 30 of the 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 page 30 of the instructions		X

SCHEDULE D
(Form 1041)
Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

▶ Attach to Form 1041, Form 5227, or Form 990-T. See the Instructions for Schedule D (Form 1041) (also for Form 5227 or Form 990-T, if applicable).

OMB No. 1545-0092

2009

Name of estate or trust

Employer identification number

DANIEL BERNSTEIN IRREVOCABLE TRUST

20-7354918

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

(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	(f) Gain or (loss) for the entire year Subtract (e) from (d)
1 a STANFORD TRUST COMPANY - SEE ATTACHED	VARIOUS	VARIOUS	5,735.	5,647.	88.

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 capital loss carryover. Enter the amount, if any, from line 9 of the 2008 Capital Loss

Carryover Worksheet

4

(11,809)

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

<11,721.>

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

(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	(f) Gain or (loss) for the entire year Subtract (e) from (d)
6 a					

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

9 Capital gain distributions

SEE STATEMENT 3

9

23.

10 Gain from Form 4797, Part I

10

11 Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2008 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,
column (3) on page 2

12

23.

Part III Summary of Parts I and II

Caution: Read the instructions before completing this part.

	(1) Beneficiaries'	(2) Estate's or trust's	(3) Total
13 Net short-term gain or (loss)	13	<11,721.>	<11,721.>
14 Net long-term gain or (loss):			
a Total for year	14a	23.	23.
b Unrecaptured section 1250 gain (see line 18 of the worksheet)	14b		
c 28% rate gain	14c		
15 Total net gain or (loss). Combine lines 13 and 14a	15	<11,698.>	<11,698.>

Note: If line 15, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 990-T, Part I, line 4a). 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.

Part IV Capital Loss Limitation

16 Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the smaller of:	16	
a The loss on line 15, column (3) or b \$3,000		(3,000.)

Note: If the loss on line 15, column (3), is more than \$3,000, or if Form 1041, page 1, line 22 (or Form 990-T, line 34), is a loss, complete the Capital Loss Carryover Worksheet on page 7 of the instructions to figure your capital loss carryover.

Part V Tax Computation Using Maximum Capital Gains Rates

Form 1041 filers. Complete this part only if both lines 14a and 15 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), and Form 1041, line 22, is more than zero.

Caution: Skip this part and complete the worksheet on page 8 of the instructions if:

- Either line 14b, col. (2) or line 14c, col. (2) is more than zero, or
- Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero.

Form 990-T trusts. Complete this part only if both lines 14a and 15 are gains, or qualified dividends are included in income in Part I of Form 990-T, and Form 990-T, line 34, is more than zero. Skip this part and complete the worksheet on page 8 of the instructions if either line 14b, col. (2) or line 14c, col. (2) is more than zero.

17 Enter taxable income from Form 1041, line 22 (or Form 990-T, line 34)	17	
18 Enter the smaller of line 14a or 15 in column (2) but not less than zero	18	
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)	19	
20 Add lines 18 and 19	20	
21 If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0-	21	
22 Subtract line 21 from line 20. If zero or less, enter -0-	22	
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 \$2,300	24	
25 Is the amount on line 23 equal to or more than the amount on line 24? ☐ Yes. Skip lines 25 and 26; go to line 27 and check the "No" box. ☐ 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 thru 30; go to line 31. ☐ No. Enter the smaller of line 17 or line 22	27	
28 Enter 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 2009 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)	31	
32 Add lines 30 and 31	32	0.
33 Figure the tax on the amount on line 17. Use the 2009 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)	33	
34 Tax on all taxable income. Enter the smaller of line 32 or line 33 here and on Form 1041, Schedule G, line 1a (or Form 990-T, line 36)	34	0.

**SCHEDULE D
(Form 1041)**Department of the Treasury
Internal Revenue Service**ALTERNATIVE MINIMUM TAX
Capital Gains and Losses**▶ Attach to Form 1041, Form 5227, or Form 990-T. See the Instructions for
Schedule D (Form 1041) (also for Form 5227 or Form 990-T, if applicable).

OMB No. 1545-0092

2009

Name of estate or trust

Employer identification number

DANIEL BERNSTEIN IRREVOCABLE TRUST**20-7354918**

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

(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	(f) Gain or (loss) for the entire year Subtract (e) from (d)
1a STANFORD TRUST COMPANY - SEE ATTACHED	VARIOUS	VARIOUS	5,735.	5,647.	88.

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 capital loss carryover. Enter the amount, if any, from line 9 of the 2008 Capital Loss

Carryover Worksheet

4**(11,447)**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****<11,359.>****Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year**

(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	(f) Gain or (loss) for the entire year Subtract (e) from (d)
6a					

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

9 Capital gain distributions

9**23.**

10 Gain from Form 4797, Part I

10

11 Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2008 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,
column (3) on page 2**12****23.**

910841 11-30-09 LHA For Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Schedule D (Form 1041) 2009

Part III Summary of Parts I and II		(1) Beneficiaries'	(2) Estate's or trust's	(3) Total
Caution: Read the instructions before completing this part.				
13	Net short-term gain or (loss)	13	<11,359.>	<11,359.>
14	Net long-term gain or (loss):			
a	Total for year	14a	23.	23.
b	Unrecaptured section 1250 gain (see line 18 of the worksheet)	14b		
c	28% rate gain	14c		
15	Total net gain or (loss). Combine lines 13 and 14a	15	<11,336.>	<11,336.>

Note: If line 15, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 990-T, Part I, line 4a). 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.

Part IV Capital Loss Limitation	
16	Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the smaller of: a The loss on line 15, column (3) or b \$3,000
16	(3,000)

Note: If the loss on line 15, column (3), is more than \$3,000, or if Form 1041, page 1, line 22 (or Form 990-T, line 34), is a loss, complete the Capital Loss Carryover Worksheet on page 7 of the instructions to figure your capital loss carryover.

Part V Tax Computation Using Maximum Capital Gains Rates	
Form 1041 filers. Complete this part only if both lines 14a and 15 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), and Form 1041, line 22, is more than zero.	
Caution: Skip this part and complete the worksheet on page 8 of the instructions if:	
• Either line 14b, col. (2) or line 14c, col. (2) is more than zero, or	
• Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero.	
Form 990-T trusts. Complete this part only if both lines 14a and 15 are gains, or qualified dividends are included in income in Part I of Form 990-T, and Form 990-T, line 34, is more than zero. Skip this part and complete the worksheet on page 8 of the instructions if either line 14b, col. (2) or line 14c, col. (2) is more than zero.	
17	Enter taxable income from Form 1041, line 22 (or Form 990-T, line 34)
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) (or enter the qualified dividends included in income in Part I of Form 990-T)
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-
22	Subtract line 21 from line 20. If zero or less, enter -0-
23	Subtract line 22 from line 17. If zero or less, enter -0-
24	Enter the smaller of the amount on line 17 or \$2,300
25	Is the amount on line 23 equal to or more than the amount on line 24? ☐ Yes. Skip lines 25 and 26; go to line 27 and check the "No" box. ☐ No. Enter the amount from line 23
26	Subtract line 25 from line 24
27	Are the amounts on lines 22 and 26 the same? ☐ Yes. Skip lines 27 thru 30; go to line 31. ☐ No. Enter the smaller of line 17 or line 22
28	Enter the amount from line 26 (If line 26 is blank, enter -0-)
29	Subtract line 28 from line 27
30	Multiply line 29 by 15% (.15)
31	Figure the tax on the amount on line 23. Use the 2009 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)
32	Add lines 30 and 31
33	Figure the tax on the amount on line 17. Use the 2009 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)
34	Tax on all taxable income. Enter the smaller of line 32 or line 33 here and on Form 1041, Schedule G, line 1a (or Form 990-T, line 36)

Form

1116Department of the Treasury
Internal Revenue Service (99)**Foreign Tax Credit**

(Individual, Estate, or Trust)

▶ Attach to Form 1040, 1040NR, 1041, or 990-T.

OMB No. 1545-0121

2009Attachment
Sequence No. **19**

Name

Identifying number as shown on page 1 of your tax return

DANIEL BERNSTEIN IRREVOCABLE TRUST**20-7354918**Use a separate Form 1116 for each category of income listed below. See *Categories of Income* beginning on page 3 of the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a ☒ Passive category income c ☐ Section 901(j) income e ☐ Lump-sum distributions
 b ☐ General category income d ☐ Certain income re-sourced by treaty

f Resident of (name of country) ▶ **UNITED STATES**

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)

	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
g Enter the name of the foreign country or U.S. possession ▶ VARIOUS				
1a Gross income from sources within country shown above and of the type checked above:				
SEE SOURCE INCOME SUMMARY				
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions) ▶ ☐				
Deductions and losses (Caution: See pages 13 and 14 of the instructions):				
2 Expenses definitely related to the income on line 1a (attach statement)				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction				
b Other deductions (attach statement)				
c Add lines 3a and 3b				
d Gross foreign source income				
e Gross income from all sources				
f Divide line 3d by line 3e				
g Multiply line 3c by line 3f				
4 Pro rata share of interest expense:				
a Home mortgage interest (use worksheet on page 14 of the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5				
7 Subtract line 6 from line 1a. Enter the result here and on line 14, page 2				

Part II Foreign Taxes Paid or Accrued

Country	Credit is claimed for taxes (you must check one) (h) ☒ Paid (i) ☐ Accrued (j) Date paid or accrued	Foreign taxes paid or accrued						(r) Other foreign taxes paid or accrued	(s) Total foreign taxes paid or accrued (add cols. (o) through (r))
		In foreign currency			In U.S. dollars				
		(k) Dividends	(l) Rents and royalties	(m) Interest	(n) Other foreign taxes paid or accrued	(o) Dividends	(p) Rents and royalties		
A	12/31/09					25.			25.
B									
C									

8 Add lines A through C, column (s). Enter the total here and on line 9, page 2

▶ 8

25.

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form **1116** (2009)

Part III Figuring the Credit

9 Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	25.	
10 Carryback or carryover (attach detailed computation) SEE STATEMENT 4	10	53.	
11 Add lines 9 and 10	11	78.	
12 Reduction in foreign taxes	12		
13 Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit	13		78.
14 Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I	14	334.	
15 Adjustments to line 14	15	<334.>	
16 Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21. However, if you are filing more than one Form 1116, you must complete line 19.)	16		
17 Individuals: Enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 6). If you are a nonresident alien, enter the amount from Form 1040NR, line 38 (minus any amount on Form 8914, line 6). Estates and trusts: Enter your taxable income without the deduction for your exemption <i>Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.</i>	17	<1,878.>	
18 Divide line 16 by line 17. If line 16 is more than line 17, enter "1"	18		
19 Individuals: Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount from Form 1040NR, line 41. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37 <i>Caution: If you are completing line 19 for separate categories (lump-sum distributions), see pg. 19 of the instructions.</i>	19		
20 Multiply line 19 by line 18 (maximum amount of credit)	20		
21 Enter the smaller of line 13 or line 20. If this is the only Form 1116 you are filing, skip lines 22 through 26 and enter this amount on line 27. Otherwise, complete the appropriate line in Part IV	21		0.

Part IV Summary of Credits From Separate Parts III

22 Credit for taxes on passive category income	22	0.	
23 Credit for taxes on general category income	23	0.	
24 Credit for taxes on certain income re-sourced by treaty	24	0.	
25 Credit for taxes on lump-sum distributions	25	0.	
26 Add lines 22 through 25	26		0.
27 Enter the smaller of line 19 or line 26	27		0.
28 Reduction of credit for international boycott operations	28		
29 Subtract line 28 from line 27. This is your foreign tax credit. Enter here and on Form 1040, line 47; Form 1040NR, line 44; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a	29		0.

Form 1116

Pro Rata Share of Allocated Losses

NAME

DANIEL BERNSTEIN IRREVOCABLE TRUST

20-7354918

Allocation of Losses from Other Categories

INCOME CLASSIFICATION	INCOME	LOSS	ALLOCATED LOSS	LOSS NOT ALLOCATED
Passive income	334.			
Income re-sourced by treaty	0.			
General limitation income	0.			
Totals	334.			

Allocation of U.S. Losses

INCOME CLASSIFICATION	REMAINING INCOME	U.S. LOSS	ALLOCATED LOSS	LOSS NOT ALLOCATED
Passive income	334.	2,212.	334.	1,878.
Income re-sourced by treaty				
General limitation income				
Totals	334.	2,212.	334.	1,878.

Recapture of Prior Year Overall Foreign Loss

INCOME CLASSIFICATION	REMAINING INCOME	OVERALL PRIOR YEAR LOSS	RECAPTURED LOSS	LOSS NOT RECAPTURED
Passive income		0.		
Income re-sourced by treaty		0.		
General limitation income		0.		
Totals				

Recapture percentage

Recapture of Separate Limitation Loss Accounts

INCOME CLASSIFICATION	REMAINING INCOME	PRIOR YEAR LOSS	RECHARACTERIZED LOSS	LOSS NOT RECHARACTERIZED
Passive income				
Income re-sourced by treaty				
General limitation income				
Totals				

Recapture of Overall Domestic Loss

INCOME CLASSIFICATION	REMAINING INCOME	PRIOR YEAR LOSS	RECAPTURED LOSS	LOSS NOT RECAPTURED
Passive income				
Income re-sourced by treaty				
General limitation income				
Totals				

Adjustments to Form 1116, Line 14

INC. CLASSIFICATION	OTHER CATEGORIES	U.S. LOSSES	PRIOR YEAR OVERALL	RECAPTURE OF LOSS ACCOUNTS	DOMESTIC RECAPTURE	FORM 1116, LINE 15
Passive		<334.>				<334.>
Re-sourced by treaty						
General limitation						

DANIEL BERNSTEIN IRREVOCABLE TRUST

20-7354918

Form 1116

U.S. and Foreign Source Income Summary

INCOME TYPE	TOTAL	U.S.	FOREIGN PASSIVE INCOME
Dividends/Distributions	1,203.	1,203.	
Interest			
Gross Capital Gains	111.	111.	
Business/Profession			
Rent/Royalty			
State/Local Refunds			
Partnership/S Corporation			
Trust/Estate			
Other Income		<356.>	356.
Gross Income	1,314.	958.	356.
Deductions:			
Business/Profession Expenses			
Rent/Royalty Expenses			
Partnership/S Corporation Losses			
Trust/Estate Losses			
Capital Losses	* 3,111.	3,111.	
Non-capital Losses			
Forfeited Interest			
Other Adjustments			
Total Deductions	3,111.	3,111.	
Adjusted Gross Income	<1,797.>	<2,153.>	356.
Less Itemized Deductions:			
Specifically Allocated			
Home Mortgage Interest			
Other Interest			
Ratably Allocated	81.	59.	22.
Total Adjustments to Adjusted Gross Income	81.	59.	22.
Taxable Income Before Exemptions	<1,878.>	<2,212.>	334.

*NET CAPITAL LOSS LIMITED TO \$3,000

1041

Electing Small Business Trust Tax Calculation

2009

Name of Trust

Employer ID Number

DANIEL BERNSTEIN IRREVOCABLE TRUST

20-7354918

Income

Interest	SEE STATEMENT 5	7,992.
Total Ordinary Dividends		
Less: Qualified Dividends		
Net Dividends		
Other Ordinary Income		
Net Short-Term Capital Gain		
Ordinary Gains		
Other Income		
Total Income		7,992.

Deductions

Interest		
Taxes		
Fiduciary Fees		
Charitable Deduction		76.
Attorney, Accountant, Return Preparation Fees		
Other Deductions - Not Subject to 2% Limit		
Other Deductions - Subject to 2% Limit		
Total Deductions		76.

Tax and Credits

Taxable Income		7,916.
Tax - 35%		2,771.
Net Long-Term Capital Gain and Qualified Dividends		
Tax		
Total Regular Tax		2,771.
Alternative Minimum Tax		
Total Tax		2,771.
Credits		
Recapture and Other Taxes		
Net Tax - to Form 1041, Schedule G, line 7		2,771.

**SCHEDULE I
(Form 1041)**

Department of the Treasury
Internal Revenue Service

**S CORPORATION PORTION
Alternative Minimum Tax - Estates and Trusts**

► Attach to Form 1041. See the separate instructions
for Schedule I (Form 1041).

OMB No. 1545-0092

2009

Name of estate or trust

DANIEL BERNSTEIN IRREVOCABLE TRUST

Employer identification number

20-7354918

Part I Estate's or Trust's Share of Alternative Minimum Taxable Income

1	Adjusted total income or (loss) (from Form 1041, line 17)	1	7,916.
2	Interest	2	
3	Taxes	3	
4	Miscellaneous itemized deductions (from Form 1041, line 15b)	4	
5	Refund of taxes	5	()
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	8	
9	Qualified small business stock (see page 2 of 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)	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)	17	
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	7,916.
Note: Complete Part II below before going to line 26.			
26	Income distribution deduction from Part II, line 44	26	0.
27	Estate tax deduction (from Form 1041, 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	7,916.

If line 29 is:

- \$22,500 or less, stop here and enter -0- on Form 1041, 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.

Part II Income Distribution Deduction on a Minimum Tax Basis

30	Adjusted alternative minimum taxable income (see page 6 of the 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 Form 1041, Schedule A, line 4)	33	
34	Capital gains paid or permanently set aside for charitable purposes from gross income (see page 6 of the 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 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 Form 1041, Schedule B, line 9)	38	
39	Other amounts paid, credited, or otherwise required to be distributed (from Form 1041, 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	

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Schedule I (Form 1041) (2009)

S CORPORATION PORTION

Schedule I (Form 1041) (2009) **DANIEL BERNSTEIN IRREVOCABLE TRUST**

20-7354918 Page 2

Part II 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	Income distribution deduction on a minimum tax basis. Enter the smaller of line 42 or line 43. Enter here and on line 26	44	

Part 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	
49	Multiply line 48 by 25% (.25)	49	
50	Subtract line 49 from line 45. If zero or less, enter -0-	50	
51	Subtract line 50 from line 46	51	7,916.
52	Go to Part IV of Schedule I to figure line 52 if the estate or trust has qualified dividends or has a gain on lines 14a and 15 of column (2) of Schedule D (Form 1041) (as refigured for the AMT, if necessary). Otherwise, if line 51 is - • \$175,000 or less, multiply line 51 by 26% (.26). • Over \$175,000, multiply line 51 by 28% (.28) and subtract \$3,500 from the result	52	2,058.
53	Alternative minimum foreign tax credit (see page 7 of the instructions)	53	
54	Tentative minimum tax. Subtract line 53 from line 52	54	2,058.
55	Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a)	55	2,771.
56	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.

Part IV Line 52 Computation Using Maximum Capital Gains Rates

Caution: If you did not complete Part V of Schedule D (Form 1041), the Schedule D Tax Worksheet, or the Qualified Dividends Tax Worksheet, see page 8 of the instructions before completing this part.

57	Enter the amount from line 51	57	
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	
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	
61	Enter the smaller of line 57 or line 60	61	
62	Subtract line 61 from line 57	62	
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	63	
64	Maximum amount subject to the 0% rate	64	\$2,300
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 on page 27 of the Instructions 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	
66	Subtract line 65 from line 64. If zero or less, enter -0-	66	
67	Enter the smaller of line 57 or line 58	67	
68	Enter the smaller of line 66 or line 67	68	
69	Subtract line 68 from line 67	69	
70	Multiply line 69 by 15% (.15) If line 59 is zero or blank, skip lines 71 and 72 and go to line 73. Otherwise, go to line 71.	70	
71	Subtract line 67 from line 61	71	
72	Multiply line 71 by 25% (.25)	72	
73	Add lines 63, 70, and 72	73	
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	74	
75	Enter the smaller of line 73 or line 74 here and on line 52	75	

Schedule I (Form 1041) (2009)

DANIEL BERNSTEIN IRREVOCABLE TRUST

20-7354918

FORM 1041 DIVIDEND INCOME STATEMENT 1

DESCRIPTION	U.S. INTEREST	QUALIFYING DIVIDENDS	ORDINARY DIVIDENDS
STANFORD TRUST CO.		550.	653.
SUBTOTALS		550.	653.
TOTAL TO FORM 1041, LINE 2A			1,203.

FORM 1041 MISCELLANEOUS DEDUCTIONS SUBJECT TO FLOOR LIMITATION STATEMENT 2

DESCRIPTION	DIRECT AMOUNT	INDIRECT AMOUNT
OTHER ALLOCABLE EXPENSE	81.	
TOTAL MISC. DEDUCTIONS SUBJ TO FLOOR		81.
LESS 2% AGI	0. X .02	0.
TOTAL TO FORM 1041, LINE 15B		81.

DANIEL BERNSTEIN IRREVOCABLE TRUST

20-7354918

FORM 1041	CAPITAL GAIN DISTRIBUTIONS	STATEMENT	3
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DESCRIPTION	GROSS AMOUNT	28% AMOUNT
STANFORD TRUST CO.	23.	
TOTAL TO FORM 1041, SCH. D, LINE 9	23.	

FORM 1116

FOREIGN TAX CREDIT CARRYOVER / CARRYBACK

STATEMENT

4

PASSIVE

AMOUNT

2008 FOREIGN TAX CREDIT	53.
2007 FOREIGN TAX CREDIT	0.
2006 FOREIGN TAX CREDIT	0.
2005 FOREIGN TAX CREDIT	0.
2004 FOREIGN TAX CREDIT	0.
2003 FOREIGN TAX CREDIT	0.
2002 FOREIGN TAX CREDIT	0.
2001 FOREIGN TAX CREDIT	0.
2000 FOREIGN TAX CREDIT	0.
1999 FOREIGN TAX CREDIT	0.

TOTAL TO FORM 1116, PART III, LINE 10

53.

ESBT	INTEREST	STATEMENT	5
DESCRIPTION	U.S. INTEREST	OTHER TAXABLE INTEREST	
LIC HOLDINGS, INC. - ORDINARY INTEREST	0.	7,992.	
SUBTOTALS	0.	7,992.	
TOTAL INTEREST		7,992.	

ESBT FORM 8582	OTHER PASSIVE ACTIVITIES - WORKSHEET 3	STATEMENT	6
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NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS	LOSS	GAIN	LOSS
LIC HOLDINGS, INC.	0.	<31,106.>	0.	0.	<31,106.>
TOTALS	0.	<31,106.>	0.	0.	<31,106.>

ESBT FORM 8582	ALLOCATION OF UNALLOWED LOSSES - WORKSHEET 5	STATEMENT	7
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NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	RATIO	UNALLOWED LOSS
LIC HOLDINGS, INC.	SCH E	31,106.	1.00	31,106.
TOTALS		31,106.	1.00	31,106.

ESBT FORM 8582	ALLOWED LOSSES - WORKSHEET 6	STATEMENT	8
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NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	UNALLOWED LOSS	ALLOWED LOSS
LIC HOLDINGS, INC.	SCH E	31,106.	31,106.	
TOTALS		31,106.	31,106.	

ESBT FORM 8582	SUMMARY OF PASSIVE ACTIVITIES	STATEMENT	9
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R R E A NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
LIC HOLDINGS, INC.	SCH E	<31,106.>	0.	<31,106.>	31,106.	0.
TOTALS		<31,106.>	0.	<31,106.>	31,106.	0.
PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME						
TOTAL TO FORM 8582, LINE 16						0.

ESBT FORM 8582	ALTERNATIVE MINIMUM TAX OTHER PASSIVE ACTIVITIES - WORKSHEET 3	STATEMENT	10
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NAME OF ACTIVITY	CURRENT YEAR NET INCOME	CURRENT YEAR NET LOSS	PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS GAIN	OVERALL GAIN OR LOSS LOSS
LIC HOLDINGS, INC.	0.	<31,106.>	0.	0.	<31,106.>
TOTALS	0.	<31,106.>	0.	0.	<31,106.>

ESBT FORM 8582	ALTERNATIVE MINIMUM TAX ALLOCATION OF UNALLOWED LOSSES - WORKSHEET 5	STATEMENT	11
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NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	RATIO	UNALLOWED LOSS
LIC HOLDINGS, INC.	SCH E	31,106.	1.00	31,106.
TOTALS		31,106.	1.00	31,106.

ESBT FORM 8582

ALTERNATIVE MINIMUM TAX
ALLOWED LOSSES - WORKSHEET 6

STATEMENT 12

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	UNALLOWED LOSS	ALLOWED LOSS
LIC HOLDINGS, INC.	SCH E	31,106.	31,106.	
TOTALS		31,106.	31,106.	

ESBT FORM 8582

ALTERNATIVE MINIMUM TAX
SUMMARY OF PASSIVE ACTIVITIES

STATEMENT 13

R R E A NAME	FORM OR SCHEDULE	PRIOR GAIN/LOSS	YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
LIC HOLDINGS, INC.	SCH E	<31,106.>	0.	<31,106.>	31,106.	0.
TOTALS		<31,106.>	0.	<31,106.>	31,106.	0.

PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME

TOTAL TO FORM 8582AMT, LINE 16

2009 Tax Information Statement

Page 7 of 15

Payer's Name and Address

STANFORD TRUST COMPANY RECEIVERSHIP
5050 WESTHEIMER RD
HOUSTON, TX 77056

Account Number:
Recipient's Tax ID number:
Payer's Federal ID number:
Questions?

☐ Corrected

STBR10045
20-7354918
76-0618032
(713)964-6256
☐ 2nd TIN notice

Recipient's Name and Address

DANIEL BERSTEIN IRREV TRUST
18 COLUMBIA TURNPIKE
ATTN: HUNT WORTH
FLORHAM PARK, NJ 07932

2009 Form 1099-B: Proceeds from Broker and Barter Exchange Transactions

OMB No. 1545-0715

Reported to the IRS are Gross Proceeds less commissions and option premiums.

Number of shares (Box 5)	CUSIP (Box 1b)	Description (Box 7)	Date Acquired	Date of Sale (Box 1a)	Stocks Bonds, etc. (Box 2)	Cost or other Basis	Net Gain or Loss	Federal Income Tax Withheld (Box 4)
Short Term Sales Reported on 1099-B								
7.0000	464287432	ISHARES BARCLAYS 20+ YEAR TREAS BD	11/10/2008	01/15/2009	813.62	664.30	149.32	0.00
9.0000	464288588	ISHARES BARCLAYS MBS BOND FUND	11/10/2008	01/15/2009	951.56	917.10	34.46	0.00
6.0000	464287176	ISHARES BARCLAYS TIPS BOND FUND	11/10/2008	01/15/2009	600.12	570.00	30.12	0.00
10.0000	464287242	ISHARES IBOX \$ INV GRD CORP BOND FD	11/10/2008	01/15/2009	1,010.17	904.20	105.97	0.00
8.0000	78464A516	SPDR BARCLAYS CAP INTL TREAS BOND FD	11/10/2008	01/15/2009	415.63	395.28	20.35	0.00
24.0000	78463X863	SPDR DJ WILSHIRE INTL REAL ESTATE	11/10/2008	01/15/2009	575.76	654.72	-78.96	0.00
54.0000	78463X871	SPDR S&P INTERNATIONAL SMALL CAP ETF	11/10/2008	01/15/2009	904.49	996.30	-91.81	0.00
4.0000	922042858	VANGUARD EMERGING MARKETS FUND ETF	11/10/2008	01/15/2009	84.60	98.72	-14.12	0.00
9.0000	922042874	VANGUARD EUROPEAN ETF	11/10/2008	01/15/2009	303.21	361.34	-58.13	0.00
2.0000	922908611	VANGUARD SMALL CAP VALUE ETF	11/10/2008	01/15/2009	75.74	85.34	-9.60	0.00
Total Short Term Sales Reported on 1099-B					5,734.90	5,647.30	87.60	0.00

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

OPP1737

TEP11407 25 505 13 04 22

 001942	United States Treasury	15-51 000	S 611,420,262 <i>6511434404</i>	
		12 28 10 52 AUSTIN, TEXAS	2310 47488876	Check No.
	Pay to the order of	DANIEL BERNSTEIN IRREV TRUST OPPENHEIMER TRUST COMPANY TTEE 18 COLUMBIA TURNPIKE 3RD FL FLORHAM PARK NJ 07932	2310 47488876 20091700 I05 2DANI CNCNATIF-1041 REF	12/09 76
	4918 10.79 INTEREST 36 DAYS	\$***2739*79	VOID AFTER ONE YEAR REGIONAL DISBURSING OFFICER 454 <i>Phyllis A. Blum</i>	

23100 000000518 474888766 051210

1/3/11 - posted to MC

OPP1738



CBIZ Goldstein Lewin

1675 N. Military Trail, Fifth Floor
Boca Raton, FL 33486
Ph: 561.994.5050 ■ F: 561.241.0071
www.cbizgl.com

Ft. Lauderdale Office
1 East Broward Blvd., Suite 700
Ft. Lauderdale, FL 33301
Ph: 954.429.8555
(reply to Boca address)

JULY 11, 2010

OPPENHEIMER TRUST COMPANY, TRUSTEE
18 COLUMBIA TURNPIKE, 3RD FLOOR
FLORHAM PARK, NJ 07932

RE: JACOB BERNSTEIN IRREVOCABLE TRUST

OPPENHEIMER TRUST COMPANY, TRUSTEE:

ENCLOSED ARE THE ORIGINAL AND ONE COPY OF YOUR 2009 TRUST
INCOME TAX RETURNS, AS FOLLOWS...

2009 U.S. INCOME TAX RETURN FOR ESTATES AND TRUSTS

WE PREPARED THE RETURN FROM INFORMATION YOU FURNISHED US
WITHOUT VERIFICATION. UPON EXAMINATION OF THE RETURN BY
TAXING AUTHORITIES, REQUESTS MAY BE MADE FOR UNDERLYING DATA.
WE THEREFORE RECOMMEND THAT YOU PRESERVE ALL RECORDS WHICH
YOU MAY BE CALLED UPON TO PRODUCE IN CONNECTION WITH SUCH AN
EXAMINATION.

WE HAVE ENCLOSED MAILING ENVELOPES FOR YOUR CONVENIENCE IN
FILING THE RETURN.

WE RECOMMEND THAT YOU SEND THE RETURN TO THE TAXING AUTHORITY
BY CERTIFIED MAIL WITH A REQUEST FOR A RETURN RECEIPT.
PLEASE RETAIN THE RECEIPT AS A PROOF OF TIMELY FILING.

WE SINCERELY APPRECIATE THIS OPPORTUNITY TO SERVE YOU. IF
YOU HAVE ANY QUESTIONS REGARDING THE RETURN, PLEASE DO NOT
HESITATE TO CALL.

THE ORIGINAL SHOULD BE DATED, SIGNED AND FILED IN ACCORDANCE
WITH THE FILING INSTRUCTIONS. THE COPY SHOULD BE RETAINED
FOR YOUR RECORDS.

SINCERELY,

CBIZ GOLDSTEIN LEWIN

11/9/10 - signed by Janet Craig
11/10/10 - filed

OPP1739

2009 TAX RETURN FILING INSTRUCTIONS

U.S. INCOME TAX RETURN FOR ESTATES AND TRUSTS

JACOB BERNSTEIN IRREVOCABLE TRUST

FOR THE YEAR ENDING

DECEMBER 31, 2009

Prepared for	OPPENHEIMER TRUST COMPANY, TRUSTEE 18 COLUMBIA TURNPIKE, 3RD FLOOR FLORHAM PARK, NJ 07932
Prepared by	CBIZ GOLDSTEIN LEWIN 1675 N. MILITARY TRAIL, FIFTH FLOOR BOCA RATON, FL 33486
To be signed and dated by	THE FIDUCIARY
Amount of tax	REFUND \$2,729.00
Mail tax return to	DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE CENTER CINCINNATI, OH 45999-0048
Forms to be distributed to beneficiaries	NOT APPLICABLE.
Return must be mailed on or before	SEPTEMBER 15, 2010
Special Instructions	

EXTENSION GRANTED TO 09/15/2010

Form 1041 Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return for Estates and Trusts

2009

For calendar year 2009 or fiscal year beginning

, 2009 and ending

OMB No. 1545-0092

A Type of entity: ☐ Decedent's estate ☐ Simple trust ☒ Complex trust ☐ Qualified disability trust ☒ ESBT (S portion only) ☐ Grantor type trust ☐ Bankruptcy estate-Ch. 7 ☐ Bankruptcy estate-Ch. 11 ☐ Pooled income fund		Name of estate or trust (If a grantor type trust, see page 14 of the instructions.) JACOB BERNSTEIN IRREVOCABLE TRUST Name and title of fiduciary OPPENHEIMER TRUST COMPANY, TRUSTEE Number, street, and room or suite no. (If a P.O. box, see page 15 of the instructions.) 18 COLUMBIA TURNPIKE, 3RD FLOOR City or town, state, and ZIP code FLORHAM PARK NJ 07932		C Employer identification number 20 7294171 D Date entity created 09/01/2006 E Nonexempt charitable and split-interest trusts, check applicable boxes (see pg 16 of the instr.): ☐ Described in section 4947(a)(1) ☐ Not a private foundation ☐ Described in section 4947(a)(2)		
B No. of Schedules K-1 attached 0		F Check applicable boxes: ☐ Initial return ☐ Final return ☐ Amended return ☒ Change in fiduciary ☒ Change in fiduciary's name ☐ Change in trust's name ☒ Change in fiduciary's address				
G Check here if the estate or filing trust made a section 645 election ☐						
Income	1 Interest income				1	
	2 a Total ordinary dividends SEE STATEMENT 1				2a	1,203.
	b Qualified dividends allocable to: (1) Beneficiaries 0. (2) Estate or trust 550.					
	3 Business income or (loss). Attach Schedule C or C-EZ (Form 1040)				3	
	4 Capital gain or (loss). Attach Schedule D (Form 1041)				4	<3,000.>
	5 Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)				5	
	6 Farm income or (loss). Attach Schedule F (Form 1040)				6	
	7 Ordinary gain or (loss). Attach Form 4797				7	
	8 Other income. List type and amount				8	
9 Total income. Combine lines 1, 2a, and 3 through 8				9	<1,797.>	
Deductions	10 Interest. Check if Form 4952 is attached ☐				10	
	11 Taxes				11	
	12 Fiduciary fees				12	
	13 Charitable deduction (from Schedule A, line 7)				13	
	14 Attorney, accountant, and return preparer fees				14	
	15 a Other deductions not subject to the 2% floor (attach schedule)				15a	
	b Allowable miscellaneous itemized deductions subject to the 2% floor SEE STATEMENT 2				15b	81.
	16 Add lines 10 through 15b				16	81.
	17 Adjusted total income or (loss). Subtract line 16 from line 9				17	<1,878.>
	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)				19	
20 Exemption				20	100.	
21 Add lines 18 through 20				21	100.	
Tax and Payments	22 Taxable income. Subtract line 21 from line 17. If a loss, see page 23 of the instructions				22	<1,978.>
	23 Total tax (from Schedule G, line 7)				23	2,771.
	24 Payments: a 2009 estimated tax payments and amount applied from 2008 return				24a	8,300.
	b Estimated tax payments allocated to beneficiaries (from Form 1041-T)				24b	
	c Subtract line 24b from line 24a				24c	8,300.
	d Tax paid with Form 7004 (see page 24 of the instructions)				24d	
	e Federal income tax withheld. If any is from Form(s) 1099, check ☐				24e	
	Other payments: f Form 2439 ; g Form 4136 ; Total				24h	
	25 Total payments. Add lines 24c through 24e, and 24h				25	8,300.
	26 Estimated tax penalty (see page 24 of the instructions)				26	
27 Tax due. If line 25 is smaller than the total of lines 23 and 26, enter amount owed				27		
28 Overpayment. If line 25 is larger than the total of lines 23 and 26, enter amount overpaid				28	5,529.	
29 Amount of line 28 to be: a Credited to 2010 estimated tax 2,800.; b Refunded				29	2,729.	
Sign Here Signature of fiduciary or officer representing fiduciary _____ Date _____ EIN of fiduciary if a financial institution _____		Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. May the IRS discuss this return with the preparer shown below (see instr.)? ☒ Yes ☐ No				
Paid Preparer's signature _____ Date _____ Check if self-employed ☐		Preparer's SSN or PTIN P00127193 Preparer's EIN 34 1900735 Phone no. (561) 994-5050				
Preparer's Use Only Firm's name (or yours if self-employed), address, and ZIP code CBIZ GOLDSTEIN LEWIN 1675 N. MILITARY TRAIL, FIFTH FLOOR BOCA RATON, FL 33486						

910801
11-30-09

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

Form 1041 (2009)

Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns

OMB No. 1545-0233

► File a separate application for each return.
► See separate instructions.

Type or Print	Name	Identifying number
	Jacob Bernstein Irrevocable Trust	20-7294171
	Number, street, and room or suite no. (If P.O. box, see instructions.)	
	Oppenheimer Trust Company, 18 Columbia Turnpike 3rd Floor	
File by the due date for the return for which an extension is requested. See instructions.	City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code)).	
	Florham Park, NJ 07932	

Note. See instructions before completing this form.

Part I Automatic 5-Month Extension Complete if Filing Form 1065, 1041, or 8804

1a Enter the form code for the return that this application is for (see below) 05

Application Is For:	Form Code	Application Is For:	Form Code
Form 1065	09	Form 1041 (estate)	04
Form 8804	31	Form 1041 (trust)	05

Part II Automatic 6-Month Extension Complete if Filing Other Forms

b Enter the form code for the return that this application is for (see below)

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-PC	21
Form 706-GS(I)	02	Form 1120-POL	22
Form 1041-N	06	Form 1120-REIT	23
Form 1041-QFT	07	Form 1120-RIC	24
Form 1042	08	Form 1120S	25
Form 1065-B	10	Form 1120-SF	26
Form 1066	11	Form 3520-A	27
Form 1120	12	Form 8612	28
Form 1120-C	34	Form 8613	29
Form 1120-E	15	Form 8725	30
Form 1120-FSC	16	Form 8831	32
Form 1120-H	17	Form 8876	33
Form 1120-L	18	Form 8924	35
Form 1120-ND	19	Form 8928	36
Form 1120-ND (section 4951 taxes)	20		

- 2** If the organization is a foreign corporation that does not have an office or place of business in the United States, check here ☐
- 3** If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here ☐
If checked, attach a schedule, listing the name, address, and Employer Identification Number (EIN) for each member covered by this application.

Part III All Filers Must Complete This Part

- 4** If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here ☐
- 5a** The application is for calendar year 20 09, or tax year beginning _____, 20 _____, and ending _____, 20 _____

b Short tax year. If this tax year is less than 12 months, check the reason:

- ☐ Initial return ☐ Final return ☐ Change in accounting period ☐ Consolidated return to be filed

6 Tentative total tax	6	
7 Total payments and credits (see instructions)	7	
8 Balance due. Subtract line 7 from line 6. Generally, you must deposit this amount using the Electronic Federal Tax Payment System (EFTPS), a Federal Tax Deposit (FTD) Coupon, or Electronic Funds Withdrawal (EFW) (see instructions for exceptions)	8	

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

Cat. No. 13804A

Form **7004** (Rev. 12-2008)

OPP1742

Schedule 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 page 25 of the instructions)	1	
2	Tax-exempt income allocable to charitable contributions (see page 25 of the instructions)	2	
3	Subtract line 2 from line 1	3	
4	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes	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	7	

Schedule B Income Distribution Deduction

1	Adjusted total income (see page 26 of the instructions)	1	<1,878.>
2	Adjusted tax-exempt interest	2	
3	Total net gain from Schedule D (Form 1041), line 15, column (1) (see page 26 of the instructions)	3	
4	Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion)	4	
5	Capital gains for the tax year included on Schedule A, line 1 (see page 26 of the 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	3,000.
7	Distributable net income. Combine lines 1 through 6. If zero or less, enter -0-	7	1,122.
8	If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law	8	1,163.
9	Income required to be distributed currently	9	
10	Other amounts paid, credited, or otherwise required to be distributed	10	
11	Total distributions. Add lines 9 and 10. If greater than line 8, see page 27 of the 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	

Schedule G Tax Computation (see page 27 of the instructions)

1	Tax:			
	a Tax on taxable income (see page 27 of the instructions)	1a	0.	
	b Tax on lump-sum distributions. Attach Form 4972	1b		
	c Alternative minimum tax (from Schedule I (Form 1041), line 56)	1c		
	d Total. Add lines 1a through 1c	1d	0.	
2a	Foreign tax credit. Attach Form 1116	2a		
	b Other nonbusiness credits (attach schedule)	2b		
	c General business credit. Attach Form 3800	2c		
	d Credit for prior year minimum tax. Attach Form 8801	2d		
3	Total credits. Add lines 2a through 2d	3		
4	Subtract line 3 from line 1d. If zero or less, enter -0-	4	0.	
5	Recapture taxes. Check if from: ☐ Form 4255 ☐ Form 8611	5		
6	Household employment taxes. Attach Schedule H (Form 1040)	6		
7	Total tax. Add lines 4 through 6. Enter here and on page 1, line 23	7	2,771.	

Other Information

SEC. 641(C):

2,771.

Yes No

1	Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses		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 any individual by reason of a contract assignment or similar arrangement?		X
3	At any time during calendar year 2009, did the estate or trust have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?		X
	See page 30 of the instructions for exceptions and filing requirements for Form TDF 90-22.1. If "Yes," enter the name 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 transferor to, a foreign trust? If "Yes," the estate or trust may have to file Form 3520. See page 30 of the instructions		X
5	Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see page 30 for required attachment		X
6	If this is an estate or a complex trust making the section 663(b) election, check here (see page 30 of the instructions)	☐	
7	To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see page 30 of the 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 page 30 of the instructions	X	

Form 1041 (2009)

**SCHEDULE D
(Form 1041)**

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

▶ Attach to Form 1041, Form 5227, or Form 990-T. See the Instructions for Schedule D (Form 1041) (also for Form 5227 or Form 990-T, if applicable).

OMB No. 1545-0092

2009

Name of estate or trust

Employer identification number

JACOB BERNSTEIN IRREVOCABLE TRUST

20-7294171

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

(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	(f) Gain or (loss) for the entire year Subtract (e) from (d)
1 a STANFORD TRUST COMPANY - SEE ATTACHED	VARIOUS	VARIOUS	5,735.	5,647.	88.

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 capital loss carryover. Enter the amount, if any, from line 9 of the 2008 Capital Loss Carryover Worksheet

4

(11,828)

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

<11,740.>

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

(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	(f) Gain or (loss) for the entire year Subtract (e) from (d)
6 a					

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

9 Capital gain distributions **SEE STATEMENT 3**

9

23.

10 Gain from Form 4797, Part I

10

11 Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2008 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, column (3) on page 2

12

23.

Part III Summary of Parts I and II

Caution: Read the instructions before completing this part.

	(1) Beneficiaries'	(2) Estate's or trust's	(3) Total
13 Net short-term gain or (loss)	13	<11,740.>	<11,740.>
14 Net long-term gain or (loss):			
a Total for year	14a	23.	23.
b Unrecaptured section 1250 gain (see line 18 of the worksheet)	14b		
c 28% rate gain	14c		
15 Total net gain or (loss). Combine lines 13 and 14	15	<11,717.>	<11,717.>

Note: If line 15, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 990-T, Part I, line 4a). 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.

Part IV Capital Loss Limitation

16 Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the smaller of:	16	(3,000.)
a The loss on line 15, column (3) or b \$3,000		

Note: If the loss on line 15, column (3), is more than \$3,000, or if Form 1041, page 1, line 22 (or Form 990-T, line 34), is a loss, complete the Capital Loss Carryover Worksheet on page 7 of the instructions to figure your capital loss carryover.

Part V Tax Computation Using Maximum Capital Gains Rates

Form 1041 filers. Complete this part only if both lines 14a and 15 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), and Form 1041, line 22, is more than zero.

Caution: Skip this part and complete the worksheet on page 8 of the instructions if:

- Either line 14b, col. (2) or line 14c, col. (2) is more than zero, or
- Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero.

Form 990-T trusts. Complete this part only if both lines 14a and 15 are gains, or qualified dividends are included in income in Part I of Form 990-T, and Form 990-T, line 34, is more than zero. Skip this part and complete the worksheet on page 8 of the instructions if either line 14b, col. (2) or line 14c, col. (2) is more than zero.

17 Enter taxable income from Form 1041, line 22 (or Form 990-T, line 34)	17	
18 Enter the smaller of line 14a or 15 in column (2) but not less than zero	18	
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)	19	
20 Add lines 18 and 19	20	
21 If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0-	21	
22 Subtract line 21 from line 20. If zero or less, enter -0-	22	
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 \$2,300	24	
25 Is the amount on line 23 equal to or more than the amount on line 24? ☐ Yes. Skip lines 25 and 26; go to line 27 and check the "No" box. ☐ 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 thru 30; go to line 31. ☐ No. Enter the smaller of line 17 or line 22	27	
28 Enter 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 2009 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)	31	
32 Add lines 30 and 31	32	0.
33 Figure the tax on the amount on line 17. Use the 2009 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)	33	
34 Tax on all taxable income. Enter the smaller of line 32 or line 33 here and on Form 1041, Schedule G, line 1a (or Form 990-T, line 36)	34	0.

**SCHEDULE D
(Form 1041)**

Department of the Treasury
Internal Revenue Service

**ALTERNATIVE MINIMUM TAX
Capital Gains and Losses**

▶ Attach to Form 1041, Form 5227, or Form 990-T. See the Instructions for Schedule D (Form 1041) (also for Form 5227 or Form 990-T, if applicable).

OMB No. 1545-0092

2009

Name of estate or trust

Employer identification number

JACOB BERNSTEIN IRREVOCABLE TRUST

20-7294171

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

(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	(f) Gain or (loss) for the entire year Subtract (e) from (d)
1a STANFORD TRUST COMPANY - SEE ATTACHED	VARIOUS	VARIOUS	5,735.	5,647.	88.

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 capital loss carryover. Enter the amount, if any, from line 9 of the 2008 Capital Loss Carryover Worksheet	4	(11,466)
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	<11,378.>

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

(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	(f) Gain or (loss) for the entire year Subtract (e) from (d)
6a					

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	
9 Capital gain distributions	9	23.
10 Gain from Form 4797, Part I	10	
11 Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2008 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, column (3) on page 2	12	23.

Part III Summary of Parts I and II		(1) Beneficiaries'	(2) Estate's or trust's	(3) Total
Caution: Read the instructions before completing this part.				
13	Net short-term gain or (loss)	13	<11,378.>	<11,378.>
14	Net long-term gain or (loss):			
a	Total for year	14a	23.	23.
b	Unrecaptured section 1250 gain (see line 18 of the worksheet)	14b		
c	28% rate gain	14c		
15	Total net gain or (loss). Combine lines 13 and 14	15	<11,355.>	<11,355.>

Note: If line 15, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 990-T, Part I, line 4a). 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.

Part IV Capital Loss Limitation	
16	Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the smaller of: a The loss on line 15, column (3) or b \$3,000
16	(3,000)

Note: If the loss on line 15, column (3), is more than \$3,000, or if Form 1041, page 1, line 22 (or Form 990-T, line 34), is a loss, complete the Capital Loss Carryover Worksheet on page 7 of the instructions to figure your capital loss carryover.

Part V Tax Computation Using Maximum Capital Gains Rates

Form 1041 filers. Complete this part only if both lines 14a and 15 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), and Form 1041, line 22, is more than zero.

Caution: Skip this part and complete the worksheet on page 8 of the instructions if:

- Either line 14b, col. (2) or line 14c, col. (2) is more than zero, or
- Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero.

Form 990-T trusts. Complete this part only if both lines 14a and 15 are gains, or qualified dividends are included in income in Part I of Form 990-T, and Form 990-T, line 34, is more than zero. Skip this part and complete the worksheet on page 8 of the instructions if either line 14b, col. (2) or line 14c, col. (2) is more than zero.

17	Enter taxable income from Form 1041, line 22 (or Form 990-T, line 34)	17	
18	Enter the smaller of line 14a or 15 in column (2) but not less than zero	18	
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)	19	
20	Add lines 18 and 19	20	
21	If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0-	21	
22	Subtract line 21 from line 20. If zero or less, enter -0-	22	
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 \$2,300	24	
25	Is the amount on line 23 equal to or more than the amount on line 24? ☐ Yes. Skip lines 25 and 26; go to line 27 and check the "No" box. ☐ 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 thru 30; go to line 31. ☐ No. Enter the smaller of line 17 or line 22	27	
28	Enter 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 2009 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)	31	
32	Add lines 30 and 31	32	
33	Figure the tax on the amount on line 17. Use the 2009 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)	33	
34	Tax on all taxable income. Enter the smaller of line 32 or line 33 here and on Form 1041, Schedule G, line 1a (or Form 990-T, line 36)	34	

Form

1116Department of the Treasury
Internal Revenue Service (99)**Foreign Tax Credit**

(Individual, Estate, or Trust)

▶ Attach to Form 1040, 1040NR, 1041, or 990-T.

OMB No. 1545-0121

2009Attachment
Sequence No. **19**

Name

Identifying number as shown on page 1 of your tax return

JACOB BERNSTEIN IRREVOCABLE TRUST**20-7294171**

Use a separate Form 1116 for each category of income listed below. See Categories of Income beginning on page 3 of the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a ☒ Passive category income c ☐ Section 901(j) income e ☐ Lump-sum distributions
 b ☐ General category income d ☐ Certain income re-sourced by treaty

f Resident of (name of country) ▶ **UNITED STATES**

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)

	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
g Enter the name of the foreign country or U.S. possession ▶ VARIOUS				
1a Gross income from sources within country shown above and of the type checked above:				
SEE SOURCE INCOME SUMMARY				
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions) ▶ ☐				
Deductions and losses (Caution: See pages 13 and 14 of the instructions):				
2 Expenses definitely related to the income on line 1a (attach statement)				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction	81.			
b Other deductions (attach statement)				
c Add lines 3a and 3b	81.			
d Gross foreign source income	356.			
e Gross income from all sources	1,314.			
f Divide line 3d by line 3e	.270928			
g Multiply line 3c by line 3f	22.			
4 Pro rata share of interest expense:				
a Home mortgage interest (use worksheet on page 14 of the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5	22.			22.
7 Subtract line 6 from line 1a. Enter the result here and on line 14, page 2 ▶				334.

Part II Foreign Taxes Paid or Accrued

Country	Credit is claimed for taxes (you must check one) (h) ☒ Paid (i) ☐ Accrued (j) Date paid or accrued	Foreign taxes paid or accrued							
		In foreign currency			In U.S. dollars				
		Taxes withheld at source on:			Taxes withheld at source on:				
		(k) Dividends	(l) Rents and royalties	(m) Interest	(n) Other foreign taxes paid or accrued	(o) Dividends	(p) Rents and royalties	(q) Interest	
A	12/31/09					25.			25.
B									
C									
8 Add lines A through C, column (s). Enter the total here and on line 9, page 2 ▶									25.

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form **1116** (2009)

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	25.	
10	Carryback or carryover (attach detailed computation) SEE STATEMENT 4	10	53.	
11	Add lines 9 and 10	11	78.	
12	Reduction in foreign taxes	12		
13	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit	13		78.
14	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I	14	334.	
15	Adjustments to line 14	15	<334.>	
16	Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21. However, if you are filing more than one Form 1116, you must complete line 19.)	16		
17	Individuals: Enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 6). If you are a nonresident alien, enter the amount from Form 1040NR, line 38 (minus any amount on Form 8914, line 6). Estates and trusts: Enter your taxable income without the deduction for your exemption	17	<1,878.>	
<i>Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.</i>				
18	Divide line 16 by line 17. If line 16 is more than line 17, enter "1"	18		
19	Individuals: Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount from Form 1040NR, line 41. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37	19		
<i>Caution: If you are completing line 19 for separate category (lump-sum distributions), see pg. 19 of the instructions.</i>				
20	Multiply line 19 by line 18 (maximum amount of credit)	20		
21	Enter the smaller of line 13 or line 20. If this is the only Form 1116 you are filing, skip lines 22 through 26 and enter this amount on line 27. Otherwise, complete the appropriate line in Part IV	21		0.

Part IV Summary of Credits From Separate Parts III

22	Credit for taxes on passive category income	22	0.	
23	Credit for taxes on general category income	23	0.	
24	Credit for taxes on certain income re-sourced by treaty	24	0.	
25	Credit for taxes on lump-sum distributions	25	0.	
26	Add lines 22 through 25	26		0.
27	Enter the smaller of line 19 or line 26	27		0.
28	Reduction of credit for international boycott operations	28		
29	Subtract line 28 from line 27. This is your foreign tax credit. Enter here and on Form 1040, line 47; Form 1040NR, line 44; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a	29		0.

Form 1116

Pro Rata Share of Allocated Losses

NAME

JACOB BERNSTEIN IRREVOCABLE TRUST

20-7294171

Allocation of Losses from Other Categories

INCOME CLASSIFICATION	INCOME	LOSS	ALLOCATED LOSS	LOSS NOT ALLOCATED
Passive income	334.			
Income re-sourced by treaty	0.			
General limitation income	0.			
Totals	334.			

Allocation of U.S. Losses

INCOME CLASSIFICATION	REMAINING INCOME	U.S. LOSS	ALLOCATED LOSS	LOSS NOT ALLOCATED
Passive income	334.	2,212.	334.	1,878.
Income re-sourced by treaty				
General limitation income				
Totals	334.	2,212.	334.	1,878.

Recapture of Prior Year Overall Foreign Loss

INCOME CLASSIFICATION	REMAINING INCOME	OVERALL PRIOR YEAR LOSS	RECAPTURED LOSS	LOSS NOT RECAPTURED
Passive income		0.		
Income re-sourced by treaty		0.		
General limitation income		0.		
Totals				

Recapture percentage

Recapture of Separate Limitation Loss Accounts

INCOME CLASSIFICATION	REMAINING INCOME	PRIOR YEAR LOSS	RECHARACTERIZED LOSS	LOSS NOT RECHARACTERIZED
Passive income				
Income re-sourced by treaty				
General limitation income				
Totals				

Recapture of Overall Domestic Loss

INCOME CLASSIFICATION	REMAINING INCOME	PRIOR YEAR LOSS	RECAPTURED LOSS	LOSS NOT RECAPTURED
Passive income				
Income re-sourced by treaty				
General limitation income				
Totals				

Adjustments to Form 1116, Line 14

INC. CLASSIFICATION	OTHER CATEGORIES	U.S. LOSSES	PRIOR YEAR OVERALL	RECAPTURE OF LOSS ACCOUNTS	DOMESTIC RECAPTURE	FORM 1116, LINE 15
Passive		<334.>				<334.>
Re-sourced by treaty						
General limitation						

JACOB BERNSTEIN IRREVOCABLE TRUST

20-7294171

Form 1116

U.S. and Foreign Source Income Summary

INCOME TYPE	TOTAL	U.S.	FOREIGN PASSIVE INCOME
Dividends/Distributions	1,203.	1,203.	
Interest			
Gross Capital Gains	111.	111.	
Business/Profession			
Rent/Royalty			
State/Local Refunds			
Partnership/S Corporation			
Trust/Estate			
Other Income		<356.>	356.
Gross Income	1,314.	958.	356.
Deductions:			
Business/Profession Expenses			
Rent/Royalty Expenses			
Partnership/S Corporation Losses			
Trust/Estate Losses			
Capital Losses	* 3,111.	3,111.	
Non-capital Losses			
Forfeited Interest			
Other Adjustments			
Total Deductions	3,111.	3,111.	
Adjusted Gross Income	<1,797.>	<2,153.>	356.
Less Itemized Deductions:			
Specifically Allocated			
Home Mortgage Interest			
Other Interest			
Ratably Allocated	81.	59.	22.
Total Adjustments to Adjusted Gross Income	81.	59.	22.
Taxable Income Before Exemptions	<1,878.>	<2,212.>	334.

*NET CAPITAL LOSS LIMITED TO \$3,000

1041

Electing Small Business Trust Tax Calculation

2009

Name of Trust

Employer ID Number

JACOB BERNSTEIN IRREVOCABLE TRUST

20-7294171

Income

Interest	SEE STATEMENT 5	7,992.
Total Ordinary Dividends		
Less: Qualified Dividends		
Net Dividends		
Other Ordinary Income		
Net Short-Term Capital Gain		
Ordinary Gains		
Other Income		
Total Income		7,992.

Deductions

Interest		
Taxes		
Fiduciary Fees		
Charitable Deduction		76.
Attorney, Accountant, Return Preparation Fees		
Other Deductions - Not Subject to 2% Limit		
Other Deductions - Subject to 2% Limit		
Total Deductions		76.

Tax and Credits

Taxable Income		7,916.
Tax - 35%		2,771.
Net Long-Term Capital Gain and Qualified Dividends		
Tax		
Total Regular Tax		2,771.
Alternative Minimum Tax		
Total Tax		2,771.
Credits		
Recapture and Other Taxes		
Net Tax - to Form 1041, Schedule G, line 7		2,771.

**SCHEDULE I
(Form 1041)**

Department of the Treasury
Internal Revenue Service

**S CORPORATION PORTION
Alternative Minimum Tax - Estates and Trusts**

► Attach to Form 1041. See the separate instructions
for Schedule I (Form 1041).

OMB No. 1545-0092

2009

Name of estate or trust

Employer identification number

JACOB BERNSTEIN IRREVOCABLE TRUST

20-7294171

Part I Estate's or Trust's Share of Alternative Minimum Taxable Income

1	Adjusted total income or (loss) (from Form 1041, line 17)	1	7,916.
2	Interest	2	
3	Taxes	3	
4	Miscellaneous itemized deductions (from Form 1041, line 15b)	4	
5	Refund of taxes	5	()
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	8	
9	Qualified small business stock (see page 2 of 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)	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)	17	
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	7,916.
Note: Complete Part II below before going to line 26.			
26	Income distribution deduction from Part II, line 44	26	0.
27	Estate tax deduction (from Form 1041, 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	7,916.

If line 29 is:

- \$22,500 or less, stop here and enter -0- on Form 1041, 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.

Part II Income Distribution Deduction on a Minimum Tax Basis

30	Adjusted alternative minimum taxable income (see page 6 of the 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 Form 1041, Schedule A, line 4)	33	
34	Capital gains paid or permanently set aside for charitable purposes from gross income (see page 6 of the 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 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 Form 1041, Schedule B, line 9)	38	
39	Other amounts paid, credited, or otherwise required to be distributed (from Form 1041, 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	

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Schedule I (Form 1041) (2009)

S CORPORATION PORTION

Schedule I (Form 1041) (2009) JACOB BERNSTEIN IRREVOCABLE TRUST

20-7294171 Page 2

Part II 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	Income distribution deduction on a minimum tax basis. Enter the smaller of line 42 or line 43. Enter here and on line 26	44	

Part 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	
49	Multiply line 48 by 25% (.25)	49	
50	Subtract line 49 from line 45. If zero or less, enter -0-	50	
51	Subtract line 50 from line 46	51	7,916.
52	Go to Part IV of Schedule I to figure line 52 if the estate or trust has qualified dividends or has a gain on lines 14a and 15 of column (2) of Schedule D (Form 1041) (as refigured for the AMT, if necessary). Otherwise, if line 51 is - • \$175,000 or less, multiply line 51 by 26% (.26). • Over \$175,000, multiply line 51 by 28% (.28) and subtract \$3,500 from the result	52	2,058.
53	Alternative minimum foreign tax credit (see page 7 of the instructions)	53	
54	Tentative minimum tax. Subtract line 53 from line 52	54	2,058.
55	Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a)	55	2,771.
56	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.

Part IV Line 52 Computation Using Maximum Capital Gains Rates

Caution: If you did not complete Part V of Schedule D (Form 1041), the Schedule D Tax Worksheet, or the Qualified Dividends Tax Worksheet, see page 8 of the instructions before completing this part.				57	
57	Enter the amount from line 51			57	
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			
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			
61	Enter the smaller of line 57 or line 60			61	
62	Subtract line 61 from line 57			62	
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			63	
64	Maximum amount subject to the 0% rate	64	\$2,300		
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 on page 27 of the Instructions 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			
66	Subtract line 65 from line 64. If zero or less, enter -0-	66			
67	Enter the smaller of line 57 or line 58	67			
68	Enter the smaller of line 66 or line 67	68			
69	Subtract line 68 from line 67	69			
70	Multiply line 69 by 15% (.15)			70	
	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	
73	Add lines 63, 70, and 72			73	
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			74	
75	Enter the smaller of line 73 or line 74 here and on line 52			75	

Schedule I (Form 1041) (2009)

JACOB BERNSTEIN IRREVOCABLE TRUST

20-7294171

FORM 1041	DIVIDEND INCOME		STATEMENT 1
DESCRIPTION	U.S. INTEREST	QUALIFYING DIVIDENDS	ORDINARY DIVIDENDS
STANFORD TRUST CO.		550.	653.
SUBTOTALS		550.	653.
TOTAL TO FORM 1041, LINE 2A			1,203.

FORM 1041	MISCELLANEOUS DEDUCTIONS SUBJECT TO FLOOR LIMITATION		STATEMENT 2
DESCRIPTION	DIRECT AMOUNT	INDIRECT AMOUNT	
OTHER ALLOCABLE EXPENSE	81.		
TOTAL MISC. DEDUCTIONS SUBJ TO FLOOR		81.	
LESS 2% AGI	0. X .02	0.	
TOTAL TO FORM 1041, LINE 15B		81.	

JACOB BERNSTEIN IRREVOCABLE TRUST

20-7294171

FORM 1041

CAPITAL GAIN DISTRIBUTIONS

STATEMENT 3

DESCRIPTION

GROSS AMOUNT

28% AMOUNT

STANFORD TRUST CO.

23.

TOTAL TO FORM 1041, SCH. D, LINE 9

23.

FORM 1116

FOREIGN TAX CREDIT CARRYOVER / CARRYBACK

STATEMENT

4

PASSIVE

AMOUNT

2008 FOREIGN TAX CREDIT	53.
2007 FOREIGN TAX CREDIT	0.
2006 FOREIGN TAX CREDIT	0.
2005 FOREIGN TAX CREDIT	0.
2004 FOREIGN TAX CREDIT	0.
2003 FOREIGN TAX CREDIT	0.
2002 FOREIGN TAX CREDIT	0.
2001 FOREIGN TAX CREDIT	0.
2000 FOREIGN TAX CREDIT	0.
1999 FOREIGN TAX CREDIT	0.

TOTAL TO FORM 1116, PART III, LINE 10

53.

ESBT	INTEREST	STATEMENT	5
DESCRIPTION	U.S. INTEREST	OTHER TAXABLE INTEREST	
LIC HOLDINGS, INC. - ORDINARY INTEREST	0.	7,992.	
SUBTOTALS	0.	7,992.	
TOTAL INTEREST		7,992.	

ESBT FORM 8582	OTHER PASSIVE ACTIVITIES - WORKSHEET 3			STATEMENT	6
NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
LIC HOLDINGS, INC.	0.	<31,106.>	0.	0.	<31,106.>
TOTALS	0.	<31,106.>	0.	0.	<31,106.>

ESBT FORM 8582	ALLOCATION OF UNALLOWED LOSSES - WORKSHEET 5			STATEMENT	7
NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	RATIO	UNALLOWED LOSS	
LIC HOLDINGS, INC.	SCH E	31,106.	1.00	31,106.	
TOTALS		31,106.	1.00	31,106.	

ESBT FORM 8582	ALLOWED LOSSES - WORKSHEET 6			STATEMENT	8
NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	UNALLOWED LOSS	ALLOWED LOSS	
LIC HOLDINGS, INC.	SCH E	31,106.	31,106.		
TOTALS		31,106.	31,106.		

ESBT FORM 8582 SUMMARY OF PASSIVE ACTIVITIES STATEMENT 9

R R E A NAME	FORM OR SCHEDULE	PRIOR GAIN/LOSS YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
LIC HOLDINGS, INC.	SCH E	<31,106.>	0.	<31,106.>	31,106.
TOTALS		<31,106.>	0.	<31,106.>	31,106.
PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME					
TOTAL TO FORM 8582, LINE 16					0.

ESBT FORM 8582 ALTERNATIVE MINIMUM TAX STATEMENT 10
OTHER PASSIVE ACTIVITIES - WORKSHEET 3

NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
LIC HOLDINGS, INC.	0.	<31,106.>	0.	0.	<31,106.>
TOTALS	0.	<31,106.>	0.	0.	<31,106.>

ESBT FORM 8582 ALTERNATIVE MINIMUM TAX STATEMENT 11
ALLOCATION OF UNALLOWED LOSSES - WORKSHEET 5

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	RATIO	UNALLOWED LOSS
LIC HOLDINGS, INC.	SCH E	31,106.	1.00	31,106.
TOTALS		31,106.	1.00	31,106.

ESBT FORM 8582

ALTERNATIVE MINIMUM TAX
ALLOWED LOSSES - WORKSHEET 6

STATEMENT 12

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	UNALLOWED LOSS	ALLOWED LOSS
LIC HOLDINGS, INC.	SCH E	31,106.	31,106.	
TOTALS		31,106.	31,106.	

ESBT FORM 8582

ALTERNATIVE MINIMUM TAX
SUMMARY OF PASSIVE ACTIVITIES

STATEMENT 13

R R E A NAME	FORM OR SCHEDULE	PRIOR GAIN/LOSS	YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
LIC HOLDINGS, INC.	SCH E	<31,106.>	0.	<31,106.>	31,106.	0.
TOTALS		<31,106.>	0.	<31,106.>	31,106.	0.

PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME

TOTAL TO FORM 8582AMT, LINE 16

2009 Tax Information Statement

Page 7 of 15

Payer's Name and Address
STANFORD TRUST COMPANY RECEIVERSHIP
5050 WESTHEIMER RD
HOUSTON, TX 77056

Account Number: STBR10050
Recipient's Tax ID number: 20-7294171
Payer's Federal ID number: 76-0618032
Questions? (713)964-6256
☐ Corrected ☐ 2nd TIN notice

Recipient's Name and Address
JACOB BERSTEIN IRREV TRUST
18 COLUMBIA TURNPIKE
ATTN: HUNT WORTH
FLORHAM PARK, NJ 07932

2009 Form 1099-B: Proceeds from Broker and Barter Exchange Transactions

OMB No. 1545-0715

Reported to the IRS are Gross Proceeds less commissions and option premiums.

Number of shares (Box 5)	CUSIP (Box 1b)	Description (Box 7)	Date Acquired	Date of Sale (Box 1a)	Stocks Bonds, etc. (Box 2)	Cost or other Basis	Net Gain or Loss	Federal Income Tax Withheld (Box 4)
Short Term Sales Reported on 1099-B								
7.0000	464287432	ISHARES BARCLAYS 20+ YEAR TREAS BD	11/10/2008	01/15/2009	813.62	664.30	149.32	0.00
9.0000	464288588	ISHARES BARCLAYS MBS BOND FUND	11/10/2008	01/15/2009	951.57	917.10	34.47	0.00
6.0000	464287176	ISHARES BARCLAYS TIPS BOND FUND	11/10/2008	01/15/2009	600.12	570.00	30.12	0.00
10.0000	464287242	ISHARES IBOXX \$ INV GRD CORP BOND FD	11/10/2008	01/15/2009	1,010.17	904.20	105.97	0.00
8.0000	78464A516	SPDR BARCLAYS CAP INTL TREAS BOND FD	11/10/2008	01/15/2009	415.63	395.28	20.35	0.00
24.0000	78463X863	SPDR DJ WILSHIRE INTL REAL ESTATE	11/10/2008	01/15/2009	575.72	654.72	-79.00	0.00
54.0000	78463X871	SPDR S&P INTERNATIONAL SMALL CAP ETF	11/10/2008	01/15/2009	904.49	996.30	-91.81	0.00
4.0000	922042858	VANGUARD EMERGING MARKETS FUND ETF	11/10/2008	01/15/2009	84.60	98.72	-14.12	0.00
9.0000	922042874	VANGUARD EUROPEAN ETF	11/10/2008	01/15/2009	303.21	361.34	-58.13	0.00
2.0000	922908611	VANGUARD SMALL CAP VALUE ETF	11/10/2008	01/15/2009	75.73	85.34	-9.61	0.00
Total Short Term Sales Reported on 1099-B					5,734.86	5,647.30	87.56	0.00

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

OPP1761

001937

United States Treasury

15-51
000

S 611,420,257

6511434396



Pay to
the order of

12 28 10 12 AUSTIN, TEXAS

2310 47488871

2310 47488871 20091700 105 2JACO CNCNATIF-1041 REF

|||||

JACOB BERNSTEIN IRREV TRUST
OPPENHEIMER TRUST COMPANY TTEE
18 COLUMBIA TURNPIKE 3RD FL
FLORHAM PARK NJ 07932-2266

12/09
71

****2739*79

VOID AFTER ONE YEAR

REGIONAL DISBURSING OFFICER



4171

10.79 INTEREST 36 DAYS

231000

0000000518 47488871 051210

1/3/11 posted to Mc

OPP1762



CBIZ Goldstein Lewin

1675 N. Military Trail, Fifth Floor
Boca Raton, FL 33486
Ph: 561.994.5050 • F: 561.241.0071
www.cbizgl.com

Ft. Lauderdale Office
1 East Broward Blvd., Suite 700
Ft. Lauderdale, FL 33301
Ph: 954.429.8555
(reply to Boca address)

JULY 11, 2010

OPPENHEIMER TRUST COMPANY, TRUSTEE
18 COLUMBIA TURNPIKE, 3RD FLOOR
FLORHAM PARK, NJ 07932

RE: JOSH BERNSTEIN IRREVOCABLE TRUST

OPPENHEIMER TRUST COMPANY, TRUSTEE:

ENCLOSED ARE THE ORIGINAL AND ONE COPY OF YOUR 2009 TRUST
INCOME TAX RETURNS, AS FOLLOWS...

2009 U.S. INCOME TAX RETURN FOR ESTATES AND TRUSTS

WE PREPARED THE RETURN FROM INFORMATION YOU FURNISHED US
WITHOUT VERIFICATION. UPON EXAMINATION OF THE RETURN BY
TAXING AUTHORITIES, REQUESTS MAY BE MADE FOR UNDERLYING DATA.
WE THEREFORE RECOMMEND THAT YOU PRESERVE ALL RECORDS WHICH
YOU MAY BE CALLED UPON TO PRODUCE IN CONNECTION WITH SUCH AN
EXAMINATION.

WE HAVE ENCLOSED MAILING ENVELOPES FOR YOUR CONVENIENCE IN
FILING THE RETURN.

WE RECOMMEND THAT YOU SEND THE RETURN TO THE TAXING AUTHORITY
BY CERTIFIED MAIL WITH A REQUEST FOR A RETURN RECEIPT.
PLEASE RETAIN THE RECEIPT AS A PROOF OF TIMELY FILING.

WE SINCERELY APPRECIATE THIS OPPORTUNITY TO SERVE YOU. IF
YOU HAVE ANY QUESTIONS REGARDING THE RETURN, PLEASE DO NOT
HESITATE TO CALL.

THE ORIGINAL SHOULD BE DATED, SIGNED AND FILED IN ACCORDANCE
WITH THE FILING INSTRUCTIONS. THE COPY SHOULD BE RETAINED
FOR YOUR RECORDS.

SINCERELY,

CBIZ GOLDSTEIN LEWIN

11/9/10 - Signed by Jack Chang
11/10/10 - filed

OPP1763

2009 TAX RETURN FILING INSTRUCTIONS

U.S. INCOME TAX RETURN FOR ESTATES AND TRUSTS

JOSH BERNSTEIN IRREVOCABLE TRUST

FOR THE YEAR ENDING

DECEMBER 31, 2009

Prepared for	OPPENHEIMER TRUST COMPANY, TRUSTEE 18 COLUMBIA TURNPIKE, 3RD FLOOR FLORHAM PARK, NJ 07932
Prepared by	CBIZ GOLDSTEIN LEWIN 1675 N. MILITARY TRAIL, FIFTH FLOOR BOCA RATON, FL 33486
To be signed and dated by	THE FIDUCIARY
Amount of tax	REFUND \$2,729.00
Mail tax return to	DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE CENTER CINCINNATI, OH 45999-0048
Forms to be distributed to beneficiaries	NOT APPLICABLE.
Return must be mailed on or before	SEPTEMBER 15, 2010
Special Instructions	

EXTENSION GRANTED TO 09/15/2010

Form 1041 Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return for Estates and Trusts

2009

For calendar year 2009 or fiscal year beginning , 2009 and ending

OMB No. 1545-0092

A Type of entity: ☐ Decedent's estate ☐ Simple trust ☒ Complex trust ☐ Qualified disability trust ☒ ESBT (S portion only) ☐ Grantor type trust ☐ Bankruptcy estate-Ch. 7 ☐ Bankruptcy estate-Ch. 11 ☐ Pooled income fund		Name of estate or trust (If a grantor type trust, see page 14 of the instructions.) JOSH BERNSTEIN IRREVOCABLE TRUST Name and title of fiduciary OPPENHEIMER TRUST COMPANY, TRUSTEE Number, street, and room or suite no. (If a P.O. box, see page 15 of the instructions.) 18 COLUMBIA TURNPIKE, 3RD FLOOR City or town, state, and ZIP code FLORHAM PARK NJ 07932		C Employer identification number 20 7294156 D Date entity created 09/01/2006 E Nonexempt charitable and split-interest trusts, check applicable boxes (see pg 16 of the instr.): ☐ Described in section 4947(a)(1) ☐ Not a private foundation ☐ Described in section 4947(a)(2)	
B No. of Schedules K-1 attached 0		F Check applicable boxes: ☐ Initial return ☐ Final return ☐ Amended return ☒ Change in fiduciary ☒ Change in fiduciary's name ☒ Change in fiduciary's address			

G Check here if the estate or filing trust made a section 645 election ☐

Income	1	Interest income	1	
	2 a	Total ordinary dividends	2a	1,203.
	b	Qualified dividends allocable to: (1) Beneficiaries 0. (2) Estate or trust 550.		
	3	Business income or (loss). Attach Schedule C or C-EZ (Form 1040)	3	
	4	Capital gain or (loss). Attach Schedule D (Form 1041)	4	<3,000.>
	5	Rents, royalties, partnerships, other estates and trusts, etc. Attach Schedule E (Form 1040)	5	
	6	Farm income or (loss). Attach Schedule F (Form 1040)	6	
	7	Ordinary gain or (loss). Attach Form 4797	7	
	8	Other income. List type and amount	8	
9	Total income. Combine lines 1, 2a, and 3 through 8	9	<1,797.>	
Deductions	10	Interest. Check if Form 4952 is attached ☐	10	
	11	Taxes	11	
	12	Fiduciary fees	12	
	13	Charitable deduction (from Schedule A, line 7)	13	
	14	Attorney, accountant, and return preparer fees	14	
	15 a	Other deductions not subject to the 2% floor (attach schedule)	15a	
	b	Allowable miscellaneous itemized deductions subject to the 2% floor	15b	81.
	16	Add lines 10 through 15b	16	81.
	17	Adjusted total income or (loss). Subtract line 16 from line 9	17	<1,878.>
	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)	19	
Tax and Payments	20	Exemption	20	100.
	21	Add lines 18 through 20	21	100.
	22	Taxable income. Subtract line 21 from line 17. If a loss, see page 23 of the instructions	22	<1,978.>
	23	Total tax (from Schedule G, line 7)	23	2,771.
	24	Payments: a 2009 estimated tax payments and amount applied from 2008 return	24a	8,300.
	b	Estimated tax payments allocated to beneficiaries (from Form 1041-T)	24b	
	c	Subtract line 24b from line 24a	24c	8,300.
	d	Tax paid with Form 7004 (see page 24 of the instructions)	24d	
	e	Federal income tax withheld. If any is from Form(s) 1099, check ☐	24e	
	24h	Other payments: f Form 2439 ; g Form 4136 ; Total	24h	
25	Total payments. Add lines 24c through 24e, and 24h	25	8,300.	
26	Estimated tax penalty (see page 24 of the instructions)	26		
27	Tax due. If line 25 is smaller than the total of lines 23 and 26, enter amount owed	27		
28	Overpayment. If line 25 is larger than the total of lines 23 and 26, enter amount overpaid	28	5,529.	
29	Amount of line 28 to be: a Credited to 2010 estimated tax 2,800.; b Refunded	29	2,729.	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of fiduciary or officer representing fiduciary _____ Date _____ EIN of fiduciary if a financial institution ☒ Yes ☐ No

Preparer's signature _____ Date _____ Check if self-employed ☐ Preparer's SSN or PTIN P00127193

Firm's name (or yours if self-employed), address, and ZIP code CBIZ GOLDSTEIN LEWIN 1675 N. MILITARY TRAIL, FIFTH FLOOR BOCA RATON, FL 33486 EIN 34 1900735

Phone no. (561) 994-5050

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

Form 1041 (2009)

**Application for Automatic Extension of Time To File Certain
Business Income Tax, Information, and Other Returns**
▶ File a separate application for each return.
▶ See separate instructions.

OMB No. 1545-0233

**Type or
Print**

File by the due
date for the
return for which
an extension is
requested. See
instructions.

Name	Identifying number
Josh Bernstein Irrevocable Trust	20-7294156
Number, street, and room or suite no. (If P.O. box, see Instructions.)	
Oppenheimer Trust Company, 18 Columbia Turnpike 3rd Floor	
City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code)).	
Florham Park, NJ 07932	

Note. See instructions before completing this form.

Part I Automatic 5-Month Extension Complete if Filing Form 1065, 1041, or 8804

1a Enter the form code for the return that this application is for (see below) 05

Application Is For:	Form Code	Application Is For:	Form Code
Form 1065	09	Form 1041 (estate)	04
Form 8804	31	Form 1041 (trust)	05

Part II Automatic 6-Month Extension Complete if Filing Other Forms

b Enter the form code for the return that this application is for (see below)

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-PC	21
Form 706-GS(T)	02	Form 1120-POL	22
Form 1041-N	06	Form 1120-REIT	23
Form 1041-QFT	07	Form 1120-RIC	24
Form 1042	08	Form 1120-S	25
Form 1065-B	10	Form 1120-SF	26
Form 1066	11	Form 3520-A	27
Form 1120	12	Form 8612	28
Form 1120-C	34	Form 8613	29
Form 1120-F	15	Form 8725	30
Form 1120-FSC	16	Form 8831	32
Form 1120-H	17	Form 8876	33
Form 1120-L	18	Form 8924	35
Form 1120-ND	19	Form 8928	36
Form 1120-ND (section 4951 taxes)	20		

- 2** If the organization is a foreign corporation that does not have an office or place of business in the United States, check here ☐
- 3** If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here ☐
If checked, attach a schedule, listing the name, address, and Employer Identification Number (EIN) for each member covered by this application.

Part III All Filers Must Complete This Part

4 If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here ☐

5a The application is for calendar year 20 09 or tax year beginning _____, 20 __, and ending _____, 20 __

b Short tax year. If this tax year is less than 12 months, check the reason:

- ☐ Initial return ☐ Final return ☐ Change in accounting period ☐ Consolidated return to be filed

6 Tentative total tax	6	
7 Total payments and credits (see instructions)	7	
8 Balance due. Subtract line 7 from line 6. Generally, you must deposit this amount using the Electronic Federal Tax Payment System (EFTPS), a Federal Tax Deposit (FTD) Coupon, or Electronic Funds Withdrawal (EFW) (see instructions for exceptions)	8	

Schedule 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 page 25 of the instructions)	1	
2	Tax-exempt income allocable to charitable contributions (see page 25 of the instructions)	2	
3	Subtract line 2 from line 1	3	
4	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes	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	7	

Schedule B Income Distribution Deduction

1	Adjusted total income (see page 26 of the instructions)	1	<1,878.>
2	Adjusted tax-exempt interest	2	
3	Total net gain from Schedule D (Form 1041), line 15, column (1) (see page 26 of the instructions)	3	
4	Enter amount from Schedule A, line 4 (minus any allocable section 1202 exclusion)	4	
5	Capital gains for the tax year included on Schedule A, line 1 (see page 26 of the 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	3,000.
7	Distributable net income. Combine lines 1 through 6. If zero or less, enter -0-	7	1,122.
8	If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law	8	1,163.
9	Income required to be distributed currently	9	
10	Other amounts paid, credited, or otherwise required to be distributed	10	
11	Total distributions. Add lines 9 and 10. If greater than line 8, see page 27 of the 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	

Schedule G Tax Computation (see page 27 of the instructions)

1	Tax:	a	Tax on taxable income (see page 27 of the instructions)	1a	0.	
		b	Tax on lump-sum distributions. Attach Form 4972	1b		
		c	Alternative minimum tax (from Schedule I (Form 1041), line 56)	1c		
		d	Total. Add lines 1a through 1c	1d		0.
2a	Foreign tax credit. Attach Form 1116	2a				
b	Other nonbusiness credits (attach schedule)	2b				
c	General business credit. Attach Form 3800	2c				
d	Credit for prior year minimum tax. Attach Form 8801	2d				
3	Total credits. Add lines 2a through 2d	3				
4	Subtract line 3 from line 1d. If zero or less, enter -0-	4				0.
5	Recapture taxes. Check if from: ☐ Form 4255 ☐ Form 8611	5				
6	Household employment taxes. Attach Schedule H (Form 1040)	6				
7	Total tax. Add lines 4 through 6. Enter here and on page 1, line 23	7				2,771.

Other Information**SEC. 641(C):**

2,771.

Yes No

1	Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses		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 any individual by reason of a contract assignment or similar arrangement?		X
3	At any time during calendar year 2009, did the estate or trust have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?		X
	See page 30 of the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name 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 transferor to, a foreign trust? If "Yes," the estate or trust may have to file Form 3520. See page 30 of the instructions		X
5	Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see page 30 for required attachment		X
6	If this is an estate or a complex trust making the section 663(b) election, check here (see page 30 of the instructions)	☐	
7	To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see page 30 of the 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 page 30 of the instructions	X	

Form 1041 (2009)

SCHEDULE D
(Form 1041)
Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

▶ Attach to Form 1041, Form 5227, or Form 990-T. See the Instructions for Schedule D (Form 1041) (also for Form 5227 or Form 990-T, if applicable).

OMB No. 1545-0092

2009

Name of estate or trust

Employer identification number

JOSH BERNSTEIN IRREVOCABLE TRUST

20-7294156

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

(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	(f) Gain or (loss) for the entire year Subtract (e) from (d)
1 a STANFORD TRUST COMPANY - SEE ATTACHED	VARIOUS	VARIOUS	5,735.	5,647.	88.

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 capital loss carryover. Enter the amount, if any, from line 9 of the 2008 Capital Loss Carryover Worksheet

4

(11,802)

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

<11,714.>

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

(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	(f) Gain or (loss) for the entire year Subtract (e) from (d)
6 a					

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

9 Capital gain distributions SEE STATEMENT 3

9

23.

10 Gain from Form 4797, Part I

10

11 Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2008 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, column (3) on page 2

12

23.

Part III Summary of Parts I and II

Caution: Read the instructions before completing this part.

	(1) Beneficiaries'	(2) Estate's or trust's	(3) Total
13 Net short-term gain or (loss)	13	<11,714.>	<11,714.>
14 Net long-term gain or (loss):			
a Total for year	14a	23.	23.
b Unrecaptured section 1250 gain (see line 18 of the worksheet)	14b		
c 28% rate gain	14c		
15 Total net gain or (loss). Combine lines 13 and 14	15	<11,691.>	<11,691.>

Note: If line 15, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 990-T, Part I, line 4a). 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.

Part IV Capital Loss Limitation

16 Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the smaller of:	16	(3,000.)
a The loss on line 15, column (3) or b \$3,000		

Note: If the loss on line 15, column (3), is more than \$3,000, or if Form 1041, page 1, line 22 (or Form 990-T, line 34), is a loss, complete the Capital Loss Carryover Worksheet on page 7 of the instructions to figure your capital loss carryover.

Part V Tax Computation Using Maximum Capital Gains Rates

Form 1041 filers. Complete this part only if both lines 14a and 15 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), and Form 1041, line 22, is more than zero.

Caution: Skip this part and complete the worksheet on page 8 of the instructions if:

- Either line 14b, col. (2) or line 14c, col. (2) is more than zero, or
- Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero.

Form 990-T trusts. Complete this part only if both lines 14a and 15 are gains, or qualified dividends are included in income in Part I of Form 990-T, and Form 990-T, line 34, is more than zero. Skip this part and complete the worksheet on page 8 of the instructions if either line 14b, col. (2) or line 14c, col. (2) is more than zero.

17 Enter taxable income from Form 1041, line 22 (or Form 990-T, line 34)	17	
18 Enter the smaller of line 14a or 15 in column (2) but not less than zero	18	
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)	19	
20 Add lines 18 and 19	20	
21 If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0-	21	
22 Subtract line 21 from line 20. If zero or less, enter -0-	22	
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 \$2,300	24	
25 Is the amount on line 23 equal to or more than the amount on line 24? ☐ Yes. Skip lines 25 and 26; go to line 27 and check the "No" box. ☐ 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 thru 30; go to line 31. ☐ No. Enter the smaller of line 17 or line 22	27	
28 Enter 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 2009 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)	31	
32 Add lines 30 and 31	32	0.
33 Figure the tax on the amount on line 17. Use the 2009 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)	33	
34 Tax on all taxable income. Enter the smaller of line 32 or line 33 here and on Form 1041, Schedule G, line 1a (or Form 990-T, line 36)	34	0.

SCHEDULE D
(Form 1041)
Department of the Treasury
Internal Revenue Service

ALTERNATIVE MINIMUM TAX
Capital Gains and Losses

▶ Attach to Form 1041, Form 5227, or Form 990-T. See the Instructions for Schedule D (Form 1041) (also for Form 5227 or Form 990-T, if applicable).

OMB No. 1545-0092

2009

Name of estate or trust

Employer identification number

JOSH BERNSTEIN IRREVOCABLE TRUST

20-7294156

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

(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	(f) Gain or (loss) for the entire year Subtract (e) from (d)
1 a STANFORD TRUST COMPANY - SEE ATTACHED	VARIOUS	VARIOUS	5,735.	5,647.	88.

- 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 capital loss carryover. Enter the amount, if any, from line 9 of the 2008 Capital Loss Carryover Worksheet 4 (11,441)
- 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 <11,353.>

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

(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	(f) Gain or (loss) for the entire year Subtract (e) from (d)
6 a					

- 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
- 9 Capital gain distributions 9 23.
- 10 Gain from Form 4797, Part I 10
- 11 Long-term capital loss carryover. Enter the amount, if any, from line 14 of the 2008 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, column (3) on page 2 12 23.

Part III Summary of Parts I and II

Caution: Read the instructions before completing this part.

		(1) Beneficiaries'	(2) Estate's or trust's	(3) Total
13 Net short-term gain or (loss)	13		<11,353.>	<11,353.>
14 Net long-term gain or (loss):				
a Total for year	14a		23.	23.
b Unrecaptured section 1250 gain (see line 18 of the worksheet)	14b			
c 28% rate gain	14c			
15 Total net gain or (loss). Combine lines 13 and 14a	15		<11,330.>	<11,330.>

Note: If line 15, column (3), is a net gain, enter the gain on Form 1041, line 4 (or Form 990-T, Part I, line 4a). 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.

Part IV Capital Loss Limitation

16 Enter here and enter as a (loss) on Form 1041, line 4 (or Form 990-T, Part I, line 4c, if a trust), the smaller of:		
a The loss on line 15, column (3) or b \$3,000	16	(3,000)

Note: If the loss on line 15, column (3), is more than \$3,000, or if Form 1041, page 1, line 22 (or Form 990-T, line 34), is a loss, complete the Capital Loss Carryover Worksheet on page 7 of the instructions to figure your capital loss carryover.

Part V Tax Computation Using Maximum Capital Gains Rates

Form 1041 filers. Complete this part only if both lines 14a and 15 in column (2) are gains, or an amount is entered in Part I or Part II and there is an entry on Form 1041, line 2b(2), and Form 1041, line 22, is more than zero.

Caution: Skip this part and complete the worksheet on page 8 of the instructions if:

- Either line 14b, col. (2) or line 14c, col. (2) is more than zero, or
- Both Form 1041, line 2b(1), and Form 4952, line 4g are more than zero.

Form 990-T trusts. Complete this part only if both lines 14a and 15 are gains, or qualified dividends are included in income in Part I of Form 990-T, and Form 990-T, line 34, is more than zero. Skip this part and complete the worksheet on page 8 of the instructions if either line 14b, col. (2) or line 14c, col. (2) is more than zero.

17 Enter taxable income from Form 1041, line 22 (or Form 990-T, line 34)	17	
18 Enter the smaller of line 14a or 15 in column (2) but not less than zero	18	
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)	19	
20 Add lines 18 and 19	20	
21 If the estate or trust is filing Form 4952, enter the amount from line 4g; otherwise, enter -0-	21	
22 Subtract line 21 from line 20. If zero or less, enter -0-	22	
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 \$2,300	24	
25 Is the amount on line 23 equal to or more than the amount on line 24? ☐ Yes. Skip lines 25 and 26; go to line 27 and check the "No" box. ☐ 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 thru 30; go to line 31. ☐ No. Enter the smaller of line 17 or line 22	27	
28 Enter 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 2009 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)	31	
32 Add lines 30 and 31	32	
33 Figure the tax on the amount on line 17. Use the 2009 Tax Rate Schedule for Estates and Trusts (see the Schedule G instructions in the instructions for Form 1041)	33	
34 Tax on all taxable income. Enter the smaller of line 32 or line 33 here and on Form 1041, Schedule G, line 1a (or Form 990-T, line 36)	34	

Form

1116Department of the Treasury
Internal Revenue Service (99)**Foreign Tax Credit**

(Individual, Estate, or Trust)

▶ Attach to Form 1040, 1040NR, 1041, or 990-T.

OMB No. 1545-0121

2009Attachment
Sequence No. **19**

Name

Identifying number as shown on page 1 of your tax return

JOSH BERNSTEIN IRREVOCABLE TRUST**20-7294156**

Use a separate Form 1116 for each category of income listed below. See Categories of Income beginning on page 3 of the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a ☒ Passive category income c ☐ Section 901(j) income e ☐ Lump-sum distributions
 b ☐ General category income d ☐ Certain income re-sourced by treaty

f Resident of (name of country) ▶ **UNITED STATES**

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)

	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
g Enter the name of the foreign country or U.S. possession ▶ VARIOUS				
1a Gross income from sources within country shown above and of the type checked above:				
SEE SOURCE INCOME SUMMARY	356.			1a 356.
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions) ▶ ☐				
Deductions and losses (Caution: See pages 13 and 14 of the instructions):				
2 Expenses definitely related to the income on line 1a (attach statement)				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction	81.			
b Other deductions (attach statement)				
c Add lines 3a and 3b	81.			
d Gross foreign source income	356.			
e Gross income from all sources	1,314.			
f Divide line 3d by line 3e	.270928			
g Multiply line 3c by line 3f	22.			
4 Pro rata share of interest expense:				
a Home mortgage interest (use worksheet on page 14 of the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5	22.			6 22.
7 Subtract line 6 from line 1a. Enter the result here and on line 14, page 2 ▶				7 334.

Part II Foreign Taxes Paid or Accrued

Country	Credit is claimed for taxes (you must check one) (h) ☒ Paid (i) ☐ Accrued	Foreign taxes paid or accrued							(s) Total foreign taxes paid or accrued (add cols. (o) through (r))	
		In foreign currency				In U.S. dollars				
		Taxes withheld at source on:				Taxes withheld at source on:				(r) Other foreign taxes paid or accrued
		(j) Date paid or accrued	(k) Dividends	(l) Rents and royalties	(m) Interest	(n) Other foreign taxes paid or accrued	(o) Dividends	(p) Rents and royalties	(q) Interest	
A		12/31/09					25.			25.
B										
C										
8 Add lines A through C, column (s). Enter the total here and on line 9, page 2 ▶										8 25.

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form **1116** (2009)

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	25.	
10	Carryback or carryover (attach detailed computation) SEE STATEMENT 4	10	53.	
11	Add lines 9 and 10	11	78.	
12	Reduction in foreign taxes	12		
13	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit	13		78.
14	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I	14	334.	
15	Adjustments to line 14	15	<334.>	
16	Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21. However, if you are filing more than one Form 1116, you must complete line 19.)	16		
17	Individuals: Enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 6). If you are a nonresident alien, enter the amount from Form 1040NR, line 38 (minus any amount on Form 8914, line 6). Estates and trusts: Enter your taxable income without the deduction for your exemption <i>Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.</i>	17	<1,878.>	
18	Divide line 16 by line 17. If line 16 is more than line 17, enter "1"	18		
19	Individuals: Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount from Form 1040NR, line 41. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37 <i>Caution: If you are completing line 19 for separate category (lump-sum distributions), see pg. 19 of the instructions.</i>	19		
20	Multiply line 19 by line 18 (maximum amount of credit)	20		
21	Enter the smaller of line 13 or line 20. If this is the only Form 1116 you are filing, skip lines 22 through 26 and enter this amount on line 27. Otherwise, complete the appropriate line in Part IV	21		0.

Part IV Summary of Credits From Separate Parts III

22	Credit for taxes on passive category income	22	0.	
23	Credit for taxes on general category income	23	0.	
24	Credit for taxes on certain income re-sourced by treaty	24	0.	
25	Credit for taxes on lump-sum distributions	25	0.	
26	Add lines 22 through 25	26		0.
27	Enter the smaller of line 19 or line 26	27		0.
28	Reduction of credit for international boycott operations	28		
29	Subtract line 28 from line 27. This is your foreign tax credit. Enter here and on Form 1040, line 47; Form 1040NR, line 44; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a	29		0.

Form 1116

Pro Rata Share of Allocated Losses

NAME

JOSH BERNSTEIN IRREVOCABLE TRUST

20-7294156

Allocation of Losses from Other Categories

INCOME CLASSIFICATION	INCOME	LOSS	ALLOCATED LOSS	LOSS NOT ALLOCATED
Passive income	334.			
Income re-sourced by treaty	0.			
General limitation income	0.			
Totals	334.			

Allocation of U.S. Losses

INCOME CLASSIFICATION	REMAINING INCOME	U.S. LOSS	ALLOCATED LOSS	LOSS NOT ALLOCATED
Passive income	334.	2,212.	334.	1,878.
Income re-sourced by treaty				
General limitation income				
Totals	334.	2,212.	334.	1,878.

Recapture of Prior Year Overall Foreign Loss

INCOME CLASSIFICATION	REMAINING INCOME	OVERALL PRIOR YEAR LOSS	RECAPTURED LOSS	LOSS NOT RECAPTURED
Passive income		0.		
Income re-sourced by treaty		0.		
General limitation income		0.		
Totals				

Recapture percentage

Recapture of Separate Limitation Loss Accounts

INCOME CLASSIFICATION	REMAINING INCOME	PRIOR YEAR LOSS	RECHARACTERIZED LOSS	LOSS NOT RECHARACTERIZED
Passive income				
Income re-sourced by treaty				
General limitation income				
Totals				

Recapture of Overall Domestic Loss

INCOME CLASSIFICATION	REMAINING INCOME	PRIOR YEAR LOSS	RECAPTURED LOSS	LOSS NOT RECAPTURED
Passive income				
Income re-sourced by treaty				
General limitation income				
Totals				

Adjustments to Form 1116, Line 14

INC. CLASSIFICATION	OTHER CATEGORIES	U.S. LOSSES	PRIOR YEAR OVERALL	RECAPTURE OF LOSS ACCOUNTS	DOMESTIC RECAPTURE	FORM 1116, LINE 15
Passive		<334.>				<334.>
Re-sourced by treaty						
General limitation						

Form 1116

U.S. and Foreign Source Income Summary

INCOME TYPE	TOTAL	U.S.	FOREIGN PASSIVE INCOME
Dividends/Distributions	1,203.	1,203.	
Interest			
Gross Capital Gains	111.	111.	
Business/Profession			
Rent/Royalty			
State/Local Refunds			
Partnership/S Corporation			
Trust/Estate			
Other Income		<356.>	356.
Gross Income	1,314.	958.	356.
Deductions:			
Business/Profession Expenses			
Rent/Royalty Expenses			
Partnership/S Corporation Losses			
Trust/Estate Losses			
Capital Losses	* 3,111.	3,111.	
Non-capital Losses			
Forfeited Interest			
Other Adjustments			
Total Deductions	3,111.	3,111.	
Adjusted Gross Income	<1,797.>	<2,153.>	356.
Less Itemized Deductions:			
Specifically Allocated			
Home Mortgage Interest			
Other Interest			
Ratably Allocated	81.	59.	22.
Total Adjustments to Adjusted Gross Income	81.	59.	22.
Taxable Income Before Exemptions	<1,878.>	<2,212.>	334.

*NET CAPITAL LOSS LIMITED TO \$3,000

1041

Electing Small Business Trust Tax Calculation

2009

Name of Trust

Employer ID Number

JOSH BERNSTEIN IRREVOCABLE TRUST

20-7294156

Income

Interest	SEE STATEMENT 5	7,992.
Total Ordinary Dividends		
Less: Qualified Dividends		
Net Dividends		
Other Ordinary Income		
Net Short-Term Capital Gain		
Ordinary Gains		
Other Income		
Total Income		7,992.

Deductions

Interest		
Taxes		
Fiduciary Fees		
Charitable Deduction		76.
Attorney, Accountant, Return Preparation Fees		
Other Deductions - Not Subject to 2% Limit		
Other Deductions - Subject to 2% Limit		
Total Deductions		76.

Tax and Credits

Taxable Income		7,916.
Tax - 35%		2,771.
Net Long-Term Capital Gain and Qualified Dividends		
Tax		
Total Regular Tax		2,771.
Alternative Minimum Tax		
Total Tax		2,771.
Credits		
Recapture and Other Taxes		
Net Tax - to Form 1041, Schedule G, line 7		2,771.

**SCHEDULE I
(Form 1041)**Department of the Treasury
Internal Revenue Service**S CORPORATION PORTION
Alternative Minimum Tax - Estates and Trusts**▶ Attach to Form 1041. See the separate instructions
for Schedule I (Form 1041).

OMB No. 1545-0082

2009

Name of estate or trust

Employer identification number

JOSH BERNSTEIN IRREVOCABLE TRUST**20-7294156****Part I Estate's or Trust's Share of Alternative Minimum Taxable Income**

1	Adjusted total income or (loss) (from Form 1041, line 17)	1	7,916.
2	Interest	2	
3	Taxes	3	
4	Miscellaneous itemized deductions (from Form 1041, line 15b)	4	
5	Refund of taxes	5	()
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	8	
9	Qualified small business stock (see page 2 of 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)	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)	17	
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	7,916.
Note: Complete Part II below before going to line 26.			
26	Income distribution deduction from Part II, line 44	26	0.
27	Estate tax deduction (from Form 1041, 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	7,916.

If line 29 is:

- \$22,500 or less, stop here and enter -0- on Form 1041, 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.

Part II Income Distribution Deduction on a Minimum Tax Basis

30	Adjusted alternative minimum taxable income (see page 6 of the 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 Form 1041, Schedule A, line 4)	33	
34	Capital gains paid or permanently set aside for charitable purposes from gross income (see page 6 of the 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 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 Form 1041, Schedule B, line 9)	38	
39	Other amounts paid, credited, or otherwise required to be distributed (from Form 1041, 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	

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 1041.

Schedule I (Form 1041) (2009)

S CORPORATION PORTION

Schedule I (Form 1041) (2009) **JOSH BERNSTEIN IRREVOCABLE TRUST**

20-7294156 Page **2**

Part II 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 Income distribution deduction on a minimum tax basis. Enter the smaller of line 42 or line 43. Enter here and on line 26	44	

Part III Alternative Minimum Tax

45 Exemption amount		\$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	
49 Multiply line 48 by 25% (.25)	49	
50 Subtract line 49 from line 45. If zero or less, enter -0-	50	
51 Subtract line 50 from line 46	51	7,916.
52 Go to Part IV of Schedule I to figure line 52 if the estate or trust has qualified dividends or has a gain on lines 14a and 15 of column (2) of Schedule D (Form 1041) (as refigured for the AMT, if necessary). Otherwise, if line 51 is - • \$175,000 or less, multiply line 51 by 26% (.26). • Over \$175,000, multiply line 51 by 28% (.28) and subtract \$3,500 from the result	52	2,058.
53 Alternative minimum foreign tax credit (see page 7 of the instructions)	53	
54 Tentative minimum tax. Subtract line 53 from line 52	54	2,058.
55 Enter the tax from Form 1041, Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a)	55	2,771.
56 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.

Part IV Line 52 Computation Using Maximum Capital Gains Rates

Caution: If you did not complete Part V of Schedule D (Form 1041), the Schedule D Tax Worksheet, or the Qualified Dividends Tax Worksheet, see page 8 of the instructions before completing this part.

57 Enter the amount from line 51		57
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	
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	
61 Enter the smaller of line 57 or line 60	61	
62 Subtract line 61 from line 57	62	
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	63	
64 Maximum amount subject to the 0% rate	64	\$2,300
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 on page 27 of the Instructions 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	
66 Subtract line 65 from line 64. If zero or less, enter -0-	66	
67 Enter the smaller of line 57 or line 58	67	
68 Enter the smaller of line 66 or line 67	68	
69 Subtract line 68 from line 67	69	
70 Multiply line 69 by 15% (.15) If line 59 is zero or blank, skip lines 71 and 72 and go to line 73. Otherwise, go to line 71.	70	
71 Subtract line 67 from line 61	71	
72 Multiply line 71 by 25% (.25)	72	
73 Add lines 63, 70, and 72	73	
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	74	
75 Enter the smaller of line 73 or line 74 here and on line 52	75	

FORM 1041	DIVIDEND INCOME	STATEMENT	1
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DESCRIPTION	U.S. INTEREST	QUALIFYING DIVIDENDS	ORDINARY DIVIDENDS
STANFORD TRUST CO.		550.	653.
SUBTOTALS		550.	653.
TOTAL TO FORM 1041, LINE 2A			1,203.

FORM 1041	MISCELLANEOUS DEDUCTIONS SUBJECT TO FLOOR LIMITATION	STATEMENT	2
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DESCRIPTION	DIRECT AMOUNT	INDIRECT AMOUNT
OTHER ALLOCABLE EXPENSE	81.	
TOTAL MISC. DEDUCTIONS SUBJ TO FLOOR		81.
LESS 2% AGI	0. X .02	0.
TOTAL TO FORM 1041, LINE 15B		81.

JOSH BERNSTEIN IRREVOCABLE TRUST

20-7294156

FORM 1041

CAPITAL GAIN DISTRIBUTIONS

STATEMENT

3

DESCRIPTION

GROSS AMOUNT

28% AMOUNT

STANFORD TRUST CO.

23.

TOTAL TO FORM 1041, SCH. D, LINE 9

23.

FORM 1116

FOREIGN TAX CREDIT CARRYOVER / CARRYBACK

STATEMENT

4

PASSIVE

AMOUNT

2008 FOREIGN TAX CREDIT	53.
2007 FOREIGN TAX CREDIT	0.
2006 FOREIGN TAX CREDIT	0.
2005 FOREIGN TAX CREDIT	0.
2004 FOREIGN TAX CREDIT	0.
2003 FOREIGN TAX CREDIT	0.
2002 FOREIGN TAX CREDIT	0.
2001 FOREIGN TAX CREDIT	0.
2000 FOREIGN TAX CREDIT	0.
1999 FOREIGN TAX CREDIT	0.
TOTAL TO FORM 1116, PART III, LINE 10	53.

ESBT	INTEREST	STATEMENT	5
DESCRIPTION	U.S. INTEREST	OTHER TAXABLE INTEREST	
LIC HOLDINGS, INC. - ORDINARY INTEREST	0.	7,992.	
SUBTOTALS	0.	7,992.	
TOTAL INTEREST		7,992.	

ESBT FORM 8582	OTHER PASSIVE ACTIVITIES - WORKSHEET 3			STATEMENT	6
NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
LIC HOLDINGS, INC.	0.	<31,106.>	0.	0.	<31,106.>
TOTALS	0.	<31,106.>	0.	0.	<31,106.>

ESBT FORM 8582	ALLOCATION OF UNALLOWED LOSSES - WORKSHEET 5			STATEMENT	7
NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	RATIO	UNALLOWED LOSS	
LIC HOLDINGS, INC.	SCH E	31,106.	1.00	31,106.	
TOTALS		31,106.	1.00	31,106.	

ESBT FORM 8582	ALLOWED LOSSES - WORKSHEET 6			STATEMENT	8
NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	UNALLOWED LOSS	ALLOWED LOSS	
LIC HOLDINGS, INC.	SCH E	31,106.	31,106.		
TOTALS		31,106.	31,106.		

ESBT FORM 8582	SUMMARY OF PASSIVE ACTIVITIES	STATEMENT	9
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R R E A NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
LIC HOLDINGS, INC.	SCH E	<31,106.>	0.	<31,106.>	31,106.	0.
TOTALS		<31,106.>	0.	<31,106.>	31,106.	0.
PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME						
TOTAL TO FORM 8582, LINE 16						0.

ESBT FORM 8582	ALTERNATIVE MINIMUM TAX OTHER PASSIVE ACTIVITIES - WORKSHEET 3	STATEMENT	10
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NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
LIC HOLDINGS, INC.	0.	<31,106.>	0.	0.	<31,106.>
TOTALS	0.	<31,106.>	0.	0.	<31,106.>

ESBT FORM 8582	ALTERNATIVE MINIMUM TAX ALLOCATION OF UNALLOWED LOSSES - WORKSHEET 5	STATEMENT	11
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NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	RATIO	UNALLOWED LOSS
LIC HOLDINGS, INC.	SCH E	31,106.	1.00	31,106.
TOTALS		31,106.	1.00	31,106.

ESBT FORM 8582

ALTERNATIVE MINIMUM TAX
ALLOWED LOSSES - WORKSHEET 6

STATEMENT 12

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	UNALLOWED LOSS	ALLOWED LOSS
LIC HOLDINGS, INC.	SCH E	31,106.	31,106.	
TOTALS		31,106.	31,106.	

ESBT FORM 8582

ALTERNATIVE MINIMUM TAX
SUMMARY OF PASSIVE ACTIVITIES

STATEMENT 13

R R E A NAME	FORM OR SCHEDULE	PRIOR GAIN/LOSS	YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
LIC HOLDINGS, INC.	SCH E	<31,106.>	0.	<31,106.>	31,106.	0.
TOTALS		<31,106.>	0.	<31,106.>	31,106.	0.

PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME

TOTAL TO FORM 8582AMT, LINE 16

2009 Tax Information Statement

Page 7 of 15

Payer's Name and Address

STANFORD TRUST COMPANY RECEIVERSHIP
5050 WESTHEIMER RD
HOUSTON, TX 77056

Account Number:
Recipient's Tax ID number:
Payer's Federal ID number:
Questions?

☐ Corrected

STBR10049
20-7294156
76-0618032
(713)964-6256

☐ 2nd TIN notice

Recipient's Name and Address

JOSH BERSTEIN IRREV TRUST
18 COLUMBIA TURNPIKE
ATTN: HUNT WORTH
FLORHAM PARK, NJ 07932

2009 Form 1099-B: Proceeds from Broker and Barter Exchange Transactions

OMB No. 1545-0715

Reported to the IRS are Gross Proceeds less commissions and option premiums.

Number of shares (Box 5)	CUSIP (Box 1b)	Description (Box 7)	Date Acquired	Date of Sale (Box 1a)	Stocks Bonds, etc. (Box 2)	Cost or other Basis	Net Gain or Loss	Federal Income Tax Withheld (Box 4)
Short Term Sales Reported on 1099-B								
7.0000	464287432	ISHARES BARCLAYS 20+ YEAR TREAS BD	11/10/2008	01/15/2009	813.62	664.30	149.32	0.00
9.0000	464288588	ISHARES BARCLAYS MBS BOND FUND	11/10/2008	01/15/2009	951.56	917.10	34.46	0.00
6.0000	464287176	ISHARES BARCLAYS TIPS BOND FUND	11/10/2008	01/15/2009	600.12	570.00	30.12	0.00
10.0000	464287242	ISHARES IBOX \$ INV GRD CORP BOND FD	11/10/2008	01/15/2009	1,010.17	904.20	105.97	0.00
8.0000	78464A516	SPDR BARCLAYS CAP INTL TREAS BOND FD	11/10/2008	01/15/2009	415.63	395.28	20.35	0.00
24.0000	78463X863	SPDR DJ WILSHIRE INTL REAL ESTATE	11/10/2008	01/15/2009	575.76	654.72	-78.96	0.00
54.0000	78463X871	SPDR S&P INTERNATIONAL SMALL CAP ETF	11/10/2008	01/15/2009	904.49	996.30	-91.81	0.00
4.0000	922042858	VANGUARD EMERGING MARKETS FUND ETF	11/10/2008	01/15/2009	84.60	98.72	-14.12	0.00
9.0000	922042874	VANGUARD EUROPEAN ETF	11/10/2008	01/15/2009	303.21	361.34	-58.13	0.00
2.0000	922908611	VANGUARD SMALL CAP VALUE ETF	11/10/2008	01/15/2009	75.74	85.34	-9.60	0.00
Total Short Term Sales Reported on 1099-B					5,734.90	5,647.30	87.60	0.00

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.



TEP11407 SL 0097 13 d 22

OPP1785

 001936	United States Treasury	15-51 000	S 611,420,256 <i>451434388</i>	
		12 28 10 2 AUSTIN, TEXAS	2310 47488870	Check No.
	Pay to the order of	2310 47488870 20091700 I05 2JOSH CNCNATIF-1041 REF	12/09 70	\$***2739*79
	JOSH BERNSTEIN IRREV TRUST OPPENHEIMER TRUST COMPANY TTEE 18 COLUMBIA TURNPIKE 3RD FL FLORHAM PARK NJ 07932-2266	VOID AFTER ONE YEAR	REGIONAL DISBURSING OFFICER 7454 <i>Pf A. B. L.</i>	

4156 10.79 INTEREST 36 DAYS

⑈23100⑈ ⑆000000518⑆ 474888700⑈ 051210

1/3/11 - posted to MC

OPP1786



Relationship Manager: Christopher Prindle
Phone #: (561) 544-8300

Administrator: Stanford Trust Company
Phone #:

Cover Page

Statement of Value and Activity

April 1, 2010 - June 30, 2010

Daniel Bernstein
Irrevocable Trust
Under Agreement Dated 09/07/2006
Stanford Trust Company
Successor Trustee
STBR10045

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Please visit our website @ www.stanfordtrustco.com

Simon Bernstein
950 Peninsula Corp. Circle, Ste 3010
Boca Raton, FL 33487-1387

OPP1787

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Account Summary

Statement of Value and Activity

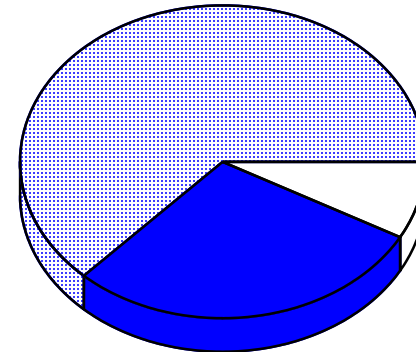
April 1, 2010 - June 30, 2010

Market Value Reconciliation

	<i>This Period</i>	<i>1/1/10 to 6/30/10</i>
Beginning Market Value	\$42,787.77	\$41,165.72
Additions	\$0.00	\$0.00
Distributions	\$0.00	\$0.00
Fees/Expenses/Taxes	\$0.00	\$0.00
Income	\$196.84	\$378.74
Capital Gain Distributions	\$0.00	\$0.00
Non Cash Asset Changes	\$0.00	\$0.00
Asset Transfers	\$0.00	\$0.00
Change in Market Value	-\$2,991.38	-\$1,551.23
Ending Market Value	\$39,993.23	\$39,993.23
Realized Gains/Losses (Included in Total Above)	\$0.00	\$0.00

Asset Allocation Summary

	<i>Asset Class</i>	<i>Balance</i>
63%	Equity	\$26,159.53
29%	Fixed Income	\$11,733.19
8%	Cash & Equivalents	\$3,124.77
0%	Miscellaneous	\$1.00
100%	Total Assets Value	\$41,018.49
	Total Liabilities Value	-\$1,025.26
	Total Portfolio Value	\$39,993.23



Investment Objective: Growth - Seeks to provide long-term capital appreciation with current income as a secondary consideration

Asset Detail

Statement of Value and Activity

April 1, 2010 - June 30, 2010

Asset Detail

Description	Shares/Par Value	Current Price	Market Value	Tax Cost	Unrealized G/L	Est. Ann. Income
<i>Cash & Equivalents</i>						
<i>Money Market Funds</i>						
SEI Daily Income TR Treas #38 CL A CUSIP: 783965726	2,099.51	\$1.00	\$2,099.51	\$2,099.51	\$0.00	\$0.21
			\$2,099.51	\$2,099.51	\$0.00	\$0.21
<i>Cash</i>						
Income Cash			\$1,025.26			
			\$1,025.26	\$0.00	\$0.00	\$0.00
Total Cash & Equivalents			\$3,124.77	\$2,099.51	\$0.00	\$0.21
<i>Equity</i>						
<i>Equity Small Cap Growth</i>						
Vanguard Small Cap Growth ETF CUSIP: 922908595	33.00	\$58.87	\$1,942.71	\$1,371.75	\$570.96	\$7.56
			\$1,942.71	\$1,371.75	\$570.96	\$7.56
<i>Equity Other Small Cap</i>						
Vanguard Small Cap Value ETF CUSIP: 922908611	17.00	\$53.90	\$916.30	\$725.39	\$190.91	\$18.36
			\$916.30	\$725.39	\$190.91	\$18.36
<i>Equity Other Large Cap</i>						
Vanguard Growth ETF CUSIP: 922908736	86.00	\$48.64	\$4,183.04	\$3,432.23	\$750.81	\$52.89

Asset Detail (continued)**Statement of Value and Activity**

April 1, 2010 - June 30, 2010

Description	Shares/Par Value	Current Price	Market Value	Tax Cost	Unrealized G/L	Est. Ann. Income
Vanguard Value ETF CUSIP: 922908744	147.00	\$44.64	\$6,562.08	\$5,890.28	\$671.80	\$189.34
			\$10,745.12	\$9,322.51	\$1,422.61	\$242.23
<i>Other Domestic Equity</i> SPDR Dow Jones REIT ETF CUSIP: 78464A607	49.00	\$51.01	\$2,499.49	\$1,928.64	\$570.85	\$84.28
			\$2,499.49	\$1,928.64	\$570.85	\$84.28
<i>Equity International Developed</i> Vanguard European ETF CUSIP: 922042874	105.00	\$40.19	\$4,219.95	\$4,215.61	\$4.34	\$200.76
			\$4,219.95	\$4,215.61	\$4.34	\$200.76
<i>Equity International Emerging</i> Vanguard Emerging Markets Fund ETF CUSIP: 922042858	76.00	\$37.99	\$2,887.24	\$1,875.68	\$1,011.56	\$41.42
			\$2,887.24	\$1,875.68	\$1,011.56	\$41.42
<i>Equity International Diverse</i> Vanguard Pacific ETF CUSIP: 922042866	62.00	\$47.56	\$2,948.72	\$2,564.58	\$384.14	\$88.10
			\$2,948.72	\$2,564.58	\$384.14	\$88.10
Total Equity			\$26,159.53	\$22,004.16	\$4,155.37	\$682.71

Asset Detail (continued)**Statement of Value and Activity**

April 1, 2010 - June 30, 2010

Description	Shares/Par Value	Current Price	Market Value	Tax Cost	Unrealized G/L	Est. Ann. Income
<i>Fixed Income</i>						
<i>Fixed Income Mutual Funds</i>						
iShares Iboxx \$ Investment Grade Corporate Bond Fund CUSIP: 464287242	6.00	\$108.46	\$650.76	\$542.52	\$108.24	\$33.23
iShares Barclays 7-10 Year Treasury Bond Fund CUSIP: 464287440	45.00	\$95.67	\$4,305.15	\$4,256.15	\$49.00	\$134.55
iShares Barclays TIPS Bond Fund CUSIP: 464287176	10.00	\$106.91	\$1,069.10	\$950.00	\$119.10	\$39.34
iShares Barclays 20+ Year Treasury Bond Fund CUSIP: 464287432	17.00	\$101.75	\$1,729.75	\$1,613.30	\$116.45	\$63.95
iShares Barclays Mbs Bond Fund CUSIP: 464288588	20.00	\$109.43	\$2,188.60	\$2,038.00	\$150.60	\$80.90
SPDR Barclays Cap International Treasury Bond ETF CUSIP: 78464A516	15.00	\$53.75	\$806.25	\$741.15	\$65.10	\$6.38
SPDR Barclays Capital High Yield Bond Fund CUSIP: 78464A417	26.00	\$37.83	\$983.58	\$803.66	\$179.92	\$112.16
Total Fixed Income			\$11,733.19	\$10,944.78	\$788.41	\$470.51

Asset Detail (continued)**Statement of Value and Activity**

April 1, 2010 - June 30, 2010

Description	Shares/Par Value	Current Price	Market Value	Tax Cost	Unrealized G/L	Est. Ann. Income
Miscellaneous						
Notes & Mortgages						
Bernstein Realty LLC	1.00	\$1.00	\$1.00	\$33.34	-\$32.34	\$0.00
CUSIP: 487598450						
Total Miscellaneous			\$1.00	\$33.34	-\$32.34	\$0.00
Total All Assets			\$41,018.49	\$35,081.79	\$4,911.44	\$1,153.43
Liabilities						
Principal Cash			-\$1,025.26			
Total Liabilities			-\$1,025.26	\$0.00	\$0.00	\$0.00
Total All Liabilities			-\$1,025.26	\$0.00	\$0.00	\$0.00
Portfolio Grand Total			\$39,993.23	\$35,081.79	\$4,911.44	\$1,153.43

Transaction Summary

Statement of Value and Activity

April 1, 2010 - June 30, 2010

Transaction Summary

Transaction Category	Principal Cash	Income Cash
Beginning Cash Balance on 4/1/10	-\$828.42	\$828.42
Receipts		
Dividend Income	\$0.00	\$196.84
Other Income	\$0.00	\$0.00
Interest Income	\$0.00	\$0.00
Additions	\$0.00	\$0.00
Capital Gain Distributions	\$0.00	\$0.00
Tax Exempt Dividends & Interest	\$0.00	\$0.00
Total Receipts	\$0.00	\$196.84
Disbursements		
Distributions	\$0.00	\$0.00
Fees	\$0.00	\$0.00
Expenses	\$0.00	\$0.00
Taxes	\$0.00	\$0.00
Total Disbursements	\$0.00	\$0.00
Purchases	-\$196.84	\$0.00
Sales/Maturities	\$0.00	\$0.00
Asset Transfers		
Free Receipts	\$0.00	\$0.00
Free Deliveries	\$0.00	\$0.00
Total Asset Transfers	\$0.00	\$0.00
Other	\$0.00	\$0.00
Ending Cash Balance on 6/30/10	-\$1,025.26	\$1,025.26

Transaction Detail

Statement of Value and Activity

April 1, 2010 - June 30, 2010

Transaction Details By Category

Date	Transaction Description	Principal Cash	Income Cash	Realized G/L
4/1/10	Beginning Balance	-\$828.42	\$828.42	
	Receipts			
	Dividend Income			
4/1/10	Cash Receipt of Dividend Earned on SEI Daily Income TR Treas #38 CL A Dividend from 3/1/10 to 3/31/10	\$0.00	\$0.02	\$0.00
4/8/10	Cash Receipt of Dividend Earned on iShares Barclays Mbs Bond Fund \$0.315852/Unit on 20 Units Due 4/8/10	\$0.00	\$6.32	\$0.00
4/8/10	Cash Receipt of Dividend Earned on iShares Barclays TIPS Bond Fund \$0.441509/Unit on 10 Units Due 4/8/10	\$0.00	\$4.42	\$0.00
4/8/10	Cash Receipt of Dividend Earned on iShares Barclays 20+ Year Treas Bd \$0.33167/Unit on 17 Units Due 4/8/10	\$0.00	\$5.64	\$0.00
4/8/10	Cash Receipt of Dividend Earned on iShares Barclays 7-10 Year Treasury \$0.254951/Unit on 45 Units Due 4/8/10	\$0.00	\$11.47	\$0.00
4/8/10	Cash Receipt of Dividend Earned on iShares Iboxx \$Inv Grd Corp Bond Fd \$0.46869/Unit on 6 Units Due 4/8/10	\$0.00	\$2.81	\$0.00
4/12/10	Cash Receipt of Dividend Earned on SPDR Barclays Capital High Yield \$0.326404/Unit on 26 Units Due 4/12/10	\$0.00	\$8.49	\$0.00
5/7/10	Cash Receipt of Dividend Earned on iShares Barclays Mbs Bond Fund \$0.301692/Unit on 20 Units Due 5/7/10	\$0.00	\$6.03	\$0.00

Transaction Detail (continued)**Statement of Value and Activity**

April 1, 2010 - June 30, 2010

Date	Transaction Description	Principal Cash	Income Cash	Realized G/L
5/7/10	Cash Receipt of Dividend Earned on iShares Barclays TIPS Bond Fund \$0.163314/Unit on 10 Units Due 5/7/10	\$0.00	\$1.63	\$0.00
5/7/10	Cash Receipt of Dividend Earned on iShares Barclays 20+ Year Treas Bd \$0.320037/Unit on 17 Units Due 5/7/10	\$0.00	\$5.44	\$0.00
5/7/10	Cash Receipt of Dividend Earned on iShares Barclays 7-10 Year Treasury \$0.273317/Unit on 45 Units Due 5/7/10	\$0.00	\$12.30	\$0.00
5/7/10	Cash Receipt of Dividend Earned on iShares Iboxx \$Inv Grd Corp Bond Fd \$0.45156/Unit on 6 Units Due 5/7/10	\$0.00	\$2.71	\$0.00
5/11/10	Cash Receipt of Dividend Earned on SPDR Barclays Capital High Yield \$0.313301/Unit on 26 Units Due 5/11/10	\$0.00	\$8.15	\$0.00
6/1/10	Cash Receipt of Dividend Earned on SEI Daily Income TR Treas #38 CL A Dividend from 5/1/10 to 5/31/10	\$0.00	\$0.03	\$0.00
6/7/10	Cash Receipt of Dividend Earned on iShares Barclays Mbs Bond Fund \$0.334301/Unit on 20 Units Due 6/7/10	\$0.00	\$6.69	\$0.00
6/7/10	Cash Receipt of Dividend Earned on iShares Barclays TIPS Bond Fund \$0.541399/Unit on 10 Units Due 6/7/10	\$0.00	\$5.41	\$0.00
6/7/10	Cash Receipt of Dividend Earned on iShares Barclays 20+ Year Treas Bd \$0.325851/Unit on 17 Units Due 6/7/10	\$0.00	\$5.54	\$0.00
6/7/10	Cash Receipt of Dividend Earned on iShares Barclays 7-10 Year Treasury \$0.259842/Unit on 45 Units Due 6/7/10	\$0.00	\$11.69	\$0.00

Transaction Detail (continued)**Statement of Value and Activity**

April 1, 2010 - June 30, 2010

Date	Transaction Description	Principal Cash	Income Cash	Realized G/L
6/7/10	Cash Receipt of Dividend Earned on iShares Iboxx \$Inv Grd Corp Bond Fd \$0.443325/Unit on 6 Units Due 6/7/10	\$0.00	\$2.66	\$0.00
6/9/10	Cash Receipt of Dividend Earned on SPDR Barclays Capital High Yield \$0.319943/Unit on 26 Units Due 6/9/10	\$0.00	\$8.32	\$0.00
6/30/10	Cash Receipt of Dividend Earned on SPDR Dow Jones REIT ETF \$0.471945/Unit on 49 Units Due 6/30/10	\$0.00	\$23.13	\$0.00
6/30/10	Cash Receipt of Dividend Earned on Vanguard Growth ETF \$0.149/Unit on 86 Units Due 6/30/10	\$0.00	\$12.81	\$0.00
6/30/10	Cash Receipt of Dividend Earned on Vanguard Value ETF \$0.307/Unit on 147 Units Due 6/30/10	\$0.00	\$45.13	\$0.00
Total Receipts		\$0.00	\$196.84	

Purchases**Purchases**

4/1/10	Purchased 0.02 Units of SEI Daily Income TR Treas #38 CL A Trade Date 3/31/10 Posted Thru Mfd Income Reinvestment of Income Received 3/31/10	-\$0.02	\$0.00	\$0.00
4/8/10	Purchased 30.66 Units of SEI Daily Income TR Treas #38 CL A Trade Date 4/8/10	-\$30.66	\$0.00	\$0.00
4/12/10	Purchased 8.49 Units of SEI Daily Income TR Treas #38 CL A Trade Date 4/12/10	-\$8.49	\$0.00	\$0.00

Transaction Detail (continued)**Statement of Value and Activity**

April 1, 2010 - June 30, 2010

Date	Transaction Description	Principal Cash	Income Cash	Realized G/L
5/7/10	Purchased 28.11 Units of SEI Daily Income TR Treas #38 CL A Trade Date 5/7/10	-\$28.11	\$0.00	\$0.00
5/11/10	Purchased 8.15 Units of SEI Daily Income TR Treas #38 CL A Trade Date 5/11/10	-\$8.15	\$0.00	\$0.00
6/1/10	Purchased 0.03 Units of SEI Daily Income TR Treas #38 CL A Trade Date 5/31/10 Posted Thru Mfd Income Reinvestment of Income Received 5/31/10	-\$0.03	\$0.00	\$0.00
6/7/10	Purchased 31.99 Units of SEI Daily Income TR Treas #38 CL A Trade Date 6/7/10	-\$31.99	\$0.00	\$0.00
6/9/10	Purchased 7.32 Units of SEI Daily Income TR Treas #38 CL A Trade Date 6/9/10	-\$7.32	\$0.00	\$0.00
6/10/10	Purchased 1 Unit of SEI Daily Income TR Treas #38 CL A Trade Date 6/10/10	-\$1.00	\$0.00	\$0.00
6/30/10	Purchased 81.07 Units of SEI Daily Income TR Treas #38 CL A Trade Date 6/30/10	-\$81.07	\$0.00	\$0.00
Total Purchases		-\$196.84	\$0.00	
6/30/10	Ending Balance	-\$1,025.26	\$1,025.26	

Pending Trades

Statement of Value and Activity

April 1, 2010 - June 30, 2010

No pending trades.

Messages and Notices

Statement of Value and Activity

April 1, 2010 - June 30, 2010

Important - Fraud Alert
To all STC Clients:

DO NOT RESPOND TO ANY UNSOLICITED REQUEST FOR ANY PERSONAL INFORMATION SUCH AS A CREDIT/DEBIT CARD NUMBER, OR ACCOUNT NUMBER.

Regularly, criminals distribute fraudulent emails that look as if they came from various financial services companies. While these criminals have yet to target clients of Stanford Trust Company (STC) we want to be proactive in alerting you to the potential for fraud.

These emails typically contain links to fake websites that appear to be maintained by a financial services company and request personal, confidential information, such as account information, credit/debit card numbers, and user names/passwords used for online account access. Other emails provide a phone number to a person who, when called, asks for the same personal information. This type of fraud is commonly referred to as "phishing."

STC will never, ever ask for such information in an unsolicited email request, phone call or by mail. Never provide personal information, including brokerage account number, online access user name/password, Social Security number, or credit/debit card number in response to an unsolicited request.

If you receive an email or any other unsolicited communication that claims to be from STC and requests personal or business brokerage information, it is a scam. Do not respond, do not click on any links provided, and do not call any numbers. STC will never use an unsolicited email to contact you requesting this information.

The following are some suggestions to help you recognize a phishing scam:

1. Be suspicious of any email with urgent requests for personal information for a security audit or survey or which contains threats to close your account.
2. Never use links in an unsolicited email to access a web page.
3. Do not fill out forms in email messages asking for personal financial information.
4. Regularly check your online account and your brokerage, bank, credit and/or debit card statements to make sure all transactions are legitimate.

If you have questions about this message or emails that appear to be from STC, please call your local advisor.



STANFORD TRUST COMPANY

445 North Blvd, Suite 820
Baton Rouge, LA 70802

Relationship Manager: Christopher Prindle

Phone #: (561) 544-8300

Administrator: Stanford Trust Company

Phone #:

Cover Page

Statement of Value and Activity

April 1, 2010 - June 30, 2010

Jake Bernstein
Irrevocable Trust
Under Agreement Dated 09/07/2006
Stanford Trust Company
Successor Trustee
STBR10050

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Please visit our website @ www.stanfordtrustco.com

Simon Bernstein

950 Peninsula Corp. Circle, Ste 3010
Boca Raton, FL 33487-1387

OPP1801

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Account Summary

Statement of Value and Activity

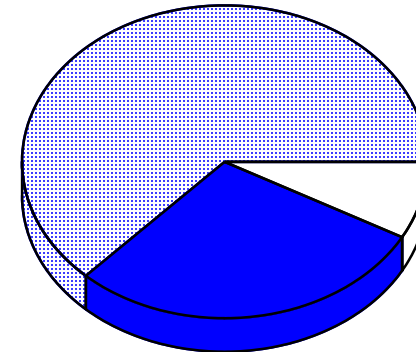
April 1, 2010 - June 30, 2010

Market Value Reconciliation

	<i>This Period</i>	<i>1/1/10 to 6/30/10</i>
Beginning Market Value	\$42,769.16	\$41,147.11
Additions	\$0.00	\$0.00
Distributions	\$0.00	\$0.00
Fees/Expenses/Taxes	\$0.00	\$0.00
Income	\$196.84	\$378.74
Capital Gain Distributions	\$0.00	\$0.00
Non Cash Asset Changes	\$0.00	\$0.00
Asset Transfers	\$0.00	\$0.00
Change in Market Value	-\$2,991.38	-\$1,551.23
Ending Market Value	\$39,974.62	\$39,974.62
Realized Gains/Losses (Included in Total Above)	\$0.00	\$0.00

Asset Allocation Summary

	<i>Asset Class</i>	<i>Balance</i>
63%	Equity	\$26,159.53
29%	Fixed Income	\$11,733.19
8%	Cash & Equivalents	\$3,106.16
0%	Miscellaneous	\$1.00
100%	Total Assets Value	\$40,999.88
	Total Liabilities Value	-\$1,025.26
	Total Portfolio Value	\$39,974.62



Investment Objective: Growth - Seeks to provide long-term capital appreciation with current income as a secondary consideration

Asset Detail

Statement of Value and Activity

April 1, 2010 - June 30, 2010

Asset Detail

Description	Shares/Par Value	Current Price	Market Value	Tax Cost	Unrealized G/L	Est. Ann. Income
<i>Cash & Equivalents</i>						
<i>Money Market Funds</i>						
SEI Daily Income TR Treas #38 CL A CUSIP: 783965726	2,080.90	\$1.00	\$2,080.90	\$2,080.90	\$0.00	\$0.21
			\$2,080.90	\$2,080.90	\$0.00	\$0.21
<i>Cash</i>						
Income Cash			\$1,025.26			
			\$1,025.26	\$0.00	\$0.00	\$0.00
Total Cash & Equivalents			\$3,106.16	\$2,080.90	\$0.00	\$0.21
<i>Equity</i>						
<i>Equity Small Cap Growth</i>						
Vanguard Small Cap Growth ETF CUSIP: 922908595	33.00	\$58.87	\$1,942.71	\$1,371.75	\$570.96	\$7.56
			\$1,942.71	\$1,371.75	\$570.96	\$7.56
<i>Equity Other Small Cap</i>						
Vanguard Small Cap Value ETF CUSIP: 922908611	17.00	\$53.90	\$916.30	\$725.39	\$190.91	\$18.36
			\$916.30	\$725.39	\$190.91	\$18.36
<i>Equity Other Large Cap</i>						
Vanguard Growth ETF CUSIP: 922908736	86.00	\$48.64	\$4,183.04	\$3,432.23	\$750.81	\$52.89

Asset Detail (continued)**Statement of Value and Activity**

April 1, 2010 - June 30, 2010

Description	Shares/Par Value	Current Price	Market Value	Tax Cost	Unrealized G/L	Est. Ann. Income
Vanguard Value ETF CUSIP: 922908744	147.00	\$44.64	\$6,562.08	\$5,890.28	\$671.80	\$189.34
			\$10,745.12	\$9,322.51	\$1,422.61	\$242.23
<i>Other Domestic Equity</i> SPDR Dow Jones REIT ETF CUSIP: 78464A607	49.00	\$51.01	\$2,499.49	\$1,928.64	\$570.85	\$84.28
			\$2,499.49	\$1,928.64	\$570.85	\$84.28
<i>Equity International Developed</i> Vanguard European ETF CUSIP: 922042874	105.00	\$40.19	\$4,219.95	\$4,215.63	\$4.32	\$200.76
			\$4,219.95	\$4,215.63	\$4.32	\$200.76
<i>Equity International Emerging</i> Vanguard Emerging Markets Fund ETF CUSIP: 922042858	76.00	\$37.99	\$2,887.24	\$1,875.68	\$1,011.56	\$41.42
			\$2,887.24	\$1,875.68	\$1,011.56	\$41.42
<i>Equity International Diverse</i> Vanguard Pacific ETF CUSIP: 922042866	62.00	\$47.56	\$2,948.72	\$2,564.58	\$384.14	\$88.10
			\$2,948.72	\$2,564.58	\$384.14	\$88.10
Total Equity			\$26,159.53	\$22,004.18	\$4,155.35	\$682.71

Asset Detail (continued)**Statement of Value and Activity**

April 1, 2010 - June 30, 2010

Description	Shares/Par Value	Current Price	Market Value	Tax Cost	Unrealized G/L	Est. Ann. Income
<i>Fixed Income</i>						
<i>Fixed Income Mutual Funds</i>						
iShares Iboxx \$ Investment Grade Corporate Bond Fund CUSIP: 464287242	6.00	\$108.46	\$650.76	\$542.52	\$108.24	\$33.23
iShares Barclays 7-10 Year Treasury Bond Fund CUSIP: 464287440	45.00	\$95.67	\$4,305.15	\$4,256.15	\$49.00	\$134.55
iShares Barclays TIPS Bond Fund CUSIP: 464287176	10.00	\$106.91	\$1,069.10	\$950.00	\$119.10	\$39.34
iShares Barclays 20+ Year Treasury Bond Fund CUSIP: 464287432	17.00	\$101.75	\$1,729.75	\$1,613.30	\$116.45	\$63.95
iShares Barclays Mbs Bond Fund CUSIP: 464288588	20.00	\$109.43	\$2,188.60	\$2,038.00	\$150.60	\$80.90
SPDR Barclays Cap International Treasury Bond ETF CUSIP: 78464A516	15.00	\$53.75	\$806.25	\$741.15	\$65.10	\$6.38
SPDR Barclays Capital High Yield Bond Fund CUSIP: 78464A417	26.00	\$37.83	\$983.58	\$803.66	\$179.92	\$112.16
Total Fixed Income			\$11,733.19	\$10,944.78	\$788.41	\$470.51

Asset Detail (continued)**Statement of Value and Activity**

April 1, 2010 - June 30, 2010

Description	Shares/Par Value	Current Price	Market Value	Tax Cost	Unrealized G/L	Est. Ann. Income
Miscellaneous						
Notes & Mortgages						
Bernstein Realty LLC	1.00	\$1.00	\$1.00	\$33.33	-\$32.33	\$0.00
CUSIP: 487598450						
Total Miscellaneous			\$1.00	\$33.33	-\$32.33	\$0.00
Total All Assets			\$40,999.88	\$35,063.19	\$4,911.43	\$1,153.43
Liabilities						
Principal Cash			-\$1,025.26			
Total Liabilities			-\$1,025.26	\$0.00	\$0.00	\$0.00
Total All Liabilities			-\$1,025.26	\$0.00	\$0.00	\$0.00
Portfolio Grand Total			\$39,974.62	\$35,063.19	\$4,911.43	\$1,153.43

Transaction Summary

Statement of Value and Activity

April 1, 2010 - June 30, 2010

Transaction Summary

Transaction Category	Principal Cash	Income Cash
Beginning Cash Balance on 4/1/10	-\$828.42	\$828.42
Receipts		
Dividend Income	\$0.00	\$196.84
Other Income	\$0.00	\$0.00
Interest Income	\$0.00	\$0.00
Additions	\$0.00	\$0.00
Capital Gain Distributions	\$0.00	\$0.00
Tax Exempt Dividends & Interest	\$0.00	\$0.00
Total Receipts	\$0.00	\$196.84
Disbursements		
Distributions	\$0.00	\$0.00
Fees	\$0.00	\$0.00
Expenses	\$0.00	\$0.00
Taxes	\$0.00	\$0.00
Total Disbursements	\$0.00	\$0.00
Purchases	-\$196.84	\$0.00
Sales/Maturities	\$0.00	\$0.00
Asset Transfers		
Free Receipts	\$0.00	\$0.00
Free Deliveries	\$0.00	\$0.00
Total Asset Transfers	\$0.00	\$0.00
Other	\$0.00	\$0.00
Ending Cash Balance on 6/30/10	-\$1,025.26	\$1,025.26

Transaction Detail

Statement of Value and Activity

April 1, 2010 - June 30, 2010

Transaction Details By Category

Date	Transaction Description	Principal Cash	Income Cash	Realized G/L
4/1/10	Beginning Balance	-\$828.42	\$828.42	
	Receipts			
	Dividend Income			
4/1/10	Cash Receipt of Dividend Earned on SEI Daily Income TR Treas #38 CL A Dividend from 3/1/10 to 3/31/10	\$0.00	\$0.02	\$0.00
4/8/10	Cash Receipt of Dividend Earned on iShares Barclays Mbs Bond Fund \$0.315852/Unit on 20 Units Due 4/8/10	\$0.00	\$6.32	\$0.00
4/8/10	Cash Receipt of Dividend Earned on iShares Barclays TIPS Bond Fund \$0.441509/Unit on 10 Units Due 4/8/10	\$0.00	\$4.42	\$0.00
4/8/10	Cash Receipt of Dividend Earned on iShares Barclays 20+ Year Treas Bd \$0.33167/Unit on 17 Units Due 4/8/10	\$0.00	\$5.64	\$0.00
4/8/10	Cash Receipt of Dividend Earned on iShares Barclays 7-10 Year Treasury \$0.254951/Unit on 45 Units Due 4/8/10	\$0.00	\$11.47	\$0.00
4/8/10	Cash Receipt of Dividend Earned on iShares Iboxx \$Inv Grd Corp Bond Fd \$0.46869/Unit on 6 Units Due 4/8/10	\$0.00	\$2.81	\$0.00
4/12/10	Cash Receipt of Dividend Earned on SPDR Barclays Capital High Yield \$0.326404/Unit on 26 Units Due 4/12/10	\$0.00	\$8.49	\$0.00
5/7/10	Cash Receipt of Dividend Earned on iShares Barclays Mbs Bond Fund \$0.301692/Unit on 20 Units Due 5/7/10	\$0.00	\$6.03	\$0.00

Transaction Detail (continued)**Statement of Value and Activity**

April 1, 2010 - June 30, 2010

Date	Transaction Description	Principal Cash	Income Cash	Realized G/L
5/7/10	Cash Receipt of Dividend Earned on iShares Barclays TIPS Bond Fund \$0.163314/Unit on 10 Units Due 5/7/10	\$0.00	\$1.63	\$0.00
5/7/10	Cash Receipt of Dividend Earned on iShares Barclays 20+ Year Treas Bd \$0.320037/Unit on 17 Units Due 5/7/10	\$0.00	\$5.44	\$0.00
5/7/10	Cash Receipt of Dividend Earned on iShares Barclays 7-10 Year Treasury \$0.273317/Unit on 45 Units Due 5/7/10	\$0.00	\$12.30	\$0.00
5/7/10	Cash Receipt of Dividend Earned on iShares Iboxx \$Inv Grd Corp Bond Fd \$0.45156/Unit on 6 Units Due 5/7/10	\$0.00	\$2.71	\$0.00
5/11/10	Cash Receipt of Dividend Earned on SPDR Barclays Capital High Yield \$0.313301/Unit on 26 Units Due 5/11/10	\$0.00	\$8.15	\$0.00
6/1/10	Cash Receipt of Dividend Earned on SEI Daily Income TR Treas #38 CL A Dividend from 5/1/10 to 5/31/10	\$0.00	\$0.03	\$0.00
6/7/10	Cash Receipt of Dividend Earned on iShares Barclays Mbs Bond Fund \$0.334301/Unit on 20 Units Due 6/7/10	\$0.00	\$6.69	\$0.00
6/7/10	Cash Receipt of Dividend Earned on iShares Barclays TIPS Bond Fund \$0.541399/Unit on 10 Units Due 6/7/10	\$0.00	\$5.41	\$0.00
6/7/10	Cash Receipt of Dividend Earned on iShares Barclays 20+ Year Treas Bd \$0.325851/Unit on 17 Units Due 6/7/10	\$0.00	\$5.54	\$0.00
6/7/10	Cash Receipt of Dividend Earned on iShares Barclays 7-10 Year Treasury \$0.259842/Unit on 45 Units Due 6/7/10	\$0.00	\$11.69	\$0.00

Transaction Detail (continued)**Statement of Value and Activity**

April 1, 2010 - June 30, 2010

Date	Transaction Description	Principal Cash	Income Cash	Realized G/L
6/7/10	Cash Receipt of Dividend Earned on iShares Iboxx \$Inv Grd Corp Bond Fd \$0.443325/Unit on 6 Units Due 6/7/10	\$0.00	\$2.66	\$0.00
6/9/10	Cash Receipt of Dividend Earned on SPDR Barclays Capital High Yield \$0.319943/Unit on 26 Units Due 6/9/10	\$0.00	\$8.32	\$0.00
6/30/10	Cash Receipt of Dividend Earned on SPDR Dow Jones REIT ETF \$0.471945/Unit on 49 Units Due 6/30/10	\$0.00	\$23.13	\$0.00
6/30/10	Cash Receipt of Dividend Earned on Vanguard Growth ETF \$0.149/Unit on 86 Units Due 6/30/10	\$0.00	\$12.81	\$0.00
6/30/10	Cash Receipt of Dividend Earned on Vanguard Value ETF \$0.307/Unit on 147 Units Due 6/30/10	\$0.00	\$45.13	\$0.00
Total Receipts		\$0.00	\$196.84	

Purchases**Purchases**

4/1/10	Purchased 0.02 Units of SEI Daily Income TR Treas #38 CL A Trade Date 3/31/10 Posted Thru Mfd Income Reinvestment of Income Received 3/31/10	-\$0.02	\$0.00	\$0.00
4/8/10	Purchased 30.66 Units of SEI Daily Income TR Treas #38 CL A Trade Date 4/8/10	-\$30.66	\$0.00	\$0.00
4/12/10	Purchased 8.49 Units of SEI Daily Income TR Treas #38 CL A Trade Date 4/12/10	-\$8.49	\$0.00	\$0.00

Transaction Detail (continued)**Statement of Value and Activity**

April 1, 2010 - June 30, 2010

Date	Transaction Description	Principal Cash	Income Cash	Realized G/L
5/7/10	Purchased 28.11 Units of SEI Daily Income TR Treas #38 CL A Trade Date 5/7/10	-\$28.11	\$0.00	\$0.00
5/11/10	Purchased 8.15 Units of SEI Daily Income TR Treas #38 CL A Trade Date 5/11/10	-\$8.15	\$0.00	\$0.00
6/1/10	Purchased 0.03 Units of SEI Daily Income TR Treas #38 CL A Trade Date 5/31/10 Posted Thru Mfd Income Reinvestment of Income Received 5/31/10	-\$0.03	\$0.00	\$0.00
6/7/10	Purchased 31.99 Units of SEI Daily Income TR Treas #38 CL A Trade Date 6/7/10	-\$31.99	\$0.00	\$0.00
6/9/10	Purchased 7.32 Units of SEI Daily Income TR Treas #38 CL A Trade Date 6/9/10	-\$7.32	\$0.00	\$0.00
6/10/10	Purchased 1 Unit of SEI Daily Income TR Treas #38 CL A Trade Date 6/10/10	-\$1.00	\$0.00	\$0.00
6/30/10	Purchased 81.07 Units of SEI Daily Income TR Treas #38 CL A Trade Date 6/30/10	-\$81.07	\$0.00	\$0.00
Total Purchases		-\$196.84	\$0.00	
6/30/10	Ending Balance	-\$1,025.26	\$1,025.26	

Pending Trades

Statement of Value and Activity

April 1, 2010 - June 30, 2010

No pending trades.

Messages and Notices

Statement of Value and Activity

April 1, 2010 - June 30, 2010

Important - Fraud Alert
To all STC Clients:

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These emails typically contain links to fake websites that appear to be maintained by a financial services company and request personal, confidential information, such as account information, credit/debit card numbers, and user names/passwords used for online account access. Other emails provide a phone number to a person who, when called, asks for the same personal information. This type of fraud is commonly referred to as "phishing."

STC will never, ever ask for such information in an unsolicited email request, phone call or by mail. Never provide personal information, including brokerage account number, online access user name/password, Social Security number, or credit/debit card number in response to an unsolicited request.

If you receive an email or any other unsolicited communication that claims to be from STC and requests personal or business brokerage information, it is a scam. Do not respond, do not click on any links provided, and do not call any numbers. STC will never use an unsolicited email to contact you requesting this information.

The following are some suggestions to help you recognize a phishing scam:

1. Be suspicious of any email with urgent requests for personal information for a security audit or survey or which contains threats to close your account.
2. Never use links in an unsolicited email to access a web page.
3. Do not fill out forms in email messages asking for personal financial information.
4. Regularly check your online account and your brokerage, bank, credit and/or debit card statements to make sure all transactions are legitimate.

If you have questions about this message or emails that appear to be from STC, please call your local advisor.



Relationship Manager: Christopher Prindle
Phone #: (561) 544-8300

Administrator: Stanford Trust Company
Phone #:

Cover Page

Statement of Value and Activity

April 1, 2010 - June 30, 2010

Joshua Z Bernstein
Irrevocable Trust
Under Agreement Dated 09/07/2006
Stanford Trust Company
Successor Trustee
STBR10049

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Please visit our website @ www.stanfordtrustco.com

Josh Bernstein
c/o Eliot & Candice Bernstein
39 Little Avenue
Red Bluff, CA 96080

OPP1815

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Account Summary

Statement of Value and Activity

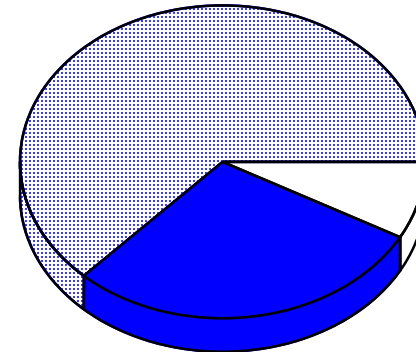
April 1, 2010 - June 30, 2010

Market Value Reconciliation

	<i>This Period</i>	<i>1/1/10 to 6/30/10</i>
Beginning Market Value	\$42,795.12	\$41,173.07
Additions	\$0.00	\$0.00
Distributions	\$0.00	\$0.00
Fees/Expenses/Taxes	\$0.00	\$0.00
Income	\$196.84	\$378.74
Capital Gain Distributions	\$0.00	\$0.00
Non Cash Asset Changes	\$0.00	\$0.00
Asset Transfers	\$0.00	\$0.00
Change in Market Value	-\$2,991.38	-\$1,551.23
Ending Market Value	\$40,000.58	\$40,000.58
Realized Gains/Losses (Included in Total Above)	\$0.00	\$0.00

Asset Allocation Summary

	<i>Asset Class</i>	<i>Balance</i>
63%	Equity	\$26,159.53
29%	Fixed Income	\$11,733.19
8%	Cash & Equivalents	\$3,132.12
0%	Miscellaneous	\$1.00
100%	Total Assets Value	\$41,025.84
	Total Liabilities Value	-\$1,025.26
	Total Portfolio Value	\$40,000.58



Investment Objective: Balanced Growth - Seeks to provide current income with the opportunity for long-term growth of capital

Asset Detail

Statement of Value and Activity

April 1, 2010 - June 30, 2010

Asset Detail

Description	Shares/Par Value	Current Price	Market Value	Tax Cost	Unrealized G/L	Est. Ann. Income
<i>Cash & Equivalents</i>						
<i>Money Market Funds</i>						
SEI Daily Income TR Treas #38 CL A CUSIP: 783965726	2,106.86	\$1.00	\$2,106.86	\$2,106.86	\$0.00	\$0.21
			\$2,106.86	\$2,106.86	\$0.00	\$0.21
<i>Cash</i>						
Income Cash			\$1,025.26			
			\$1,025.26	\$0.00	\$0.00	\$0.00
Total Cash & Equivalents			\$3,132.12	\$2,106.86	\$0.00	\$0.21
<i>Equity</i>						
<i>Equity Small Cap Growth</i>						
Vanguard Small Cap Growth ETF CUSIP: 922908595	33.00	\$58.87	\$1,942.71	\$1,371.75	\$570.96	\$7.56
			\$1,942.71	\$1,371.75	\$570.96	\$7.56
<i>Equity Other Small Cap</i>						
Vanguard Small Cap Value ETF CUSIP: 922908611	17.00	\$53.90	\$916.30	\$725.39	\$190.91	\$18.36
			\$916.30	\$725.39	\$190.91	\$18.36
<i>Equity Other Large Cap</i>						
Vanguard Growth ETF CUSIP: 922908736	86.00	\$48.64	\$4,183.04	\$3,432.23	\$750.81	\$52.89

Asset Detail (continued)**Statement of Value and Activity**

April 1, 2010 - June 30, 2010

Description	Shares/Par Value	Current Price	Market Value	Tax Cost	Unrealized G/L	Est. Ann. Income
Vanguard Value ETF CUSIP: 922908744	147.00	\$44.64	\$6,562.08	\$5,890.28	\$671.80	\$189.34
			\$10,745.12	\$9,322.51	\$1,422.61	\$242.23
<i>Other Domestic Equity</i>						
SPDR Dow Jones REIT ETF CUSIP: 78464A607	49.00	\$51.01	\$2,499.49	\$1,928.64	\$570.85	\$84.28
			\$2,499.49	\$1,928.64	\$570.85	\$84.28
<i>Equity International Developed</i>						
Vanguard European ETF CUSIP: 922042874	105.00	\$40.19	\$4,219.95	\$4,215.61	\$4.34	\$200.76
			\$4,219.95	\$4,215.61	\$4.34	\$200.76
<i>Equity International Emerging</i>						
Vanguard Emerging Markets Fund ETF CUSIP: 922042858	76.00	\$37.99	\$2,887.24	\$1,875.68	\$1,011.56	\$41.42
			\$2,887.24	\$1,875.68	\$1,011.56	\$41.42
<i>Equity International Diverse</i>						
Vanguard Pacific ETF CUSIP: 922042866	62.00	\$47.56	\$2,948.72	\$2,564.58	\$384.14	\$88.10
			\$2,948.72	\$2,564.58	\$384.14	\$88.10
Total Equity			\$26,159.53	\$22,004.16	\$4,155.37	\$682.71

Asset Detail (continued)**Statement of Value and Activity**

April 1, 2010 - June 30, 2010

Description	Shares/Par Value	Current Price	Market Value	Tax Cost	Unrealized G/L	Est. Ann. Income
<i>Fixed Income</i>						
<i>Fixed Income Mutual Funds</i>						
iShares Iboxx \$ Investment Grade Corporate Bond Fund CUSIP: 464287242	6.00	\$108.46	\$650.76	\$542.52	\$108.24	\$33.23
iShares Barclays 7-10 Year Treasury Bond Fund CUSIP: 464287440	45.00	\$95.67	\$4,305.15	\$4,256.15	\$49.00	\$134.55
iShares Barclays TIPS Bond Fund CUSIP: 464287176	10.00	\$106.91	\$1,069.10	\$950.00	\$119.10	\$39.34
iShares Barclays 20+ Year Treasury Bond Fund CUSIP: 464287432	17.00	\$101.75	\$1,729.75	\$1,613.30	\$116.45	\$63.95
iShares Barclays Mbs Bond Fund CUSIP: 464288588	20.00	\$109.43	\$2,188.60	\$2,038.00	\$150.60	\$80.90
SPDR Barclays Cap International Treasury Bond ETF CUSIP: 78464A516	15.00	\$53.75	\$806.25	\$741.15	\$65.10	\$6.38
SPDR Barclays Capital High Yield Bond Fund CUSIP: 78464A417	26.00	\$37.83	\$983.58	\$803.66	\$179.92	\$112.16
Total Fixed Income			\$11,733.19	\$10,944.78	\$788.41	\$470.51

Asset Detail (continued)**Statement of Value and Activity**

April 1, 2010 - June 30, 2010

Description	Shares/Par Value	Current Price	Market Value	Tax Cost	Unrealized G/L	Est. Ann. Income
Miscellaneous						
Notes & Mortgages						
Bernstein Realty LLC	1.00	\$1.00	\$1.00	\$33.33	-\$32.33	\$0.00
CUSIP: 487598450						
Total Miscellaneous			\$1.00	\$33.33	-\$32.33	\$0.00
Total All Assets			\$41,025.84	\$35,089.13	\$4,911.45	\$1,153.43
Liabilities						
Principal Cash			-\$1,025.26			
Total Liabilities			-\$1,025.26	\$0.00	\$0.00	\$0.00
Total All Liabilities			-\$1,025.26	\$0.00	\$0.00	\$0.00
Portfolio Grand Total			\$40,000.58	\$35,089.13	\$4,911.45	\$1,153.43

Transaction Summary

Statement of Value and Activity

April 1, 2010 - June 30, 2010

Transaction Summary

Transaction Category	Principal Cash	Income Cash
Beginning Cash Balance on 4/1/10	-\$828.42	\$828.42
Receipts		
Dividend Income	\$0.00	\$196.84
Other Income	\$0.00	\$0.00
Interest Income	\$0.00	\$0.00
Additions	\$0.00	\$0.00
Capital Gain Distributions	\$0.00	\$0.00
Tax Exempt Dividends & Interest	\$0.00	\$0.00
Total Receipts	\$0.00	\$196.84
Disbursements		
Distributions	\$0.00	\$0.00
Fees	\$0.00	\$0.00
Expenses	\$0.00	\$0.00
Taxes	\$0.00	\$0.00
Total Disbursements	\$0.00	\$0.00
Purchases	-\$196.84	\$0.00
Sales/Maturities	\$0.00	\$0.00
Asset Transfers		
Free Receipts	\$0.00	\$0.00
Free Deliveries	\$0.00	\$0.00
Total Asset Transfers	\$0.00	\$0.00
Other	\$0.00	\$0.00
Ending Cash Balance on 6/30/10	-\$1,025.26	\$1,025.26

Transaction Detail

Statement of Value and Activity

April 1, 2010 - June 30, 2010

Transaction Details By Category

Date	Transaction Description	Principal Cash	Income Cash	Realized G/L
4/1/10	Beginning Balance	-\$828.42	\$828.42	
	Receipts			
	Dividend Income			
4/1/10	Cash Receipt of Dividend Earned on SEI Daily Income TR Treas #38 CL A Dividend from 3/1/10 to 3/31/10	\$0.00	\$0.02	\$0.00
4/8/10	Cash Receipt of Dividend Earned on iShares Barclays Mbs Bond Fund \$0.315852/Unit on 20 Units Due 4/8/10	\$0.00	\$6.32	\$0.00
4/8/10	Cash Receipt of Dividend Earned on iShares Barclays TIPS Bond Fund \$0.441509/Unit on 10 Units Due 4/8/10	\$0.00	\$4.42	\$0.00
4/8/10	Cash Receipt of Dividend Earned on iShares Barclays 20+ Year Treas Bd \$0.33167/Unit on 17 Units Due 4/8/10	\$0.00	\$5.64	\$0.00
4/8/10	Cash Receipt of Dividend Earned on iShares Barclays 7-10 Year Treasury \$0.254951/Unit on 45 Units Due 4/8/10	\$0.00	\$11.47	\$0.00
4/8/10	Cash Receipt of Dividend Earned on iShares Iboxx \$Inv Grd Corp Bond Fd \$0.46869/Unit on 6 Units Due 4/8/10	\$0.00	\$2.81	\$0.00
4/12/10	Cash Receipt of Dividend Earned on SPDR Barclays Capital High Yield \$0.326404/Unit on 26 Units Due 4/12/10	\$0.00	\$8.49	\$0.00
5/7/10	Cash Receipt of Dividend Earned on iShares Barclays Mbs Bond Fund \$0.301692/Unit on 20 Units Due 5/7/10	\$0.00	\$6.03	\$0.00

Transaction Detail (continued)**Statement of Value and Activity**

April 1, 2010 - June 30, 2010

Date	Transaction Description	Principal Cash	Income Cash	Realized G/L
5/7/10	Cash Receipt of Dividend Earned on iShares Barclays TIPS Bond Fund \$0.163314/Unit on 10 Units Due 5/7/10	\$0.00	\$1.63	\$0.00
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Transaction Detail (continued)**Statement of Value and Activity**

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6/9/10	Purchased 7.32 Units of SEI Daily Income TR Treas #38 CL A Trade Date 6/9/10	-\$7.32	\$0.00	\$0.00
6/10/10	Purchased 1 Unit of SEI Daily Income TR Treas #38 CL A Trade Date 6/10/10	-\$1.00	\$0.00	\$0.00
6/30/10	Purchased 81.07 Units of SEI Daily Income TR Treas #38 CL A Trade Date 6/30/10	-\$81.07	\$0.00	\$0.00
Total Purchases		-\$196.84	\$0.00	
6/30/10	Ending Balance	-\$1,025.26	\$1,025.26	

Pending Trades

Statement of Value and Activity

April 1, 2010 - June 30, 2010

No pending trades.

Messages and Notices

Statement of Value and Activity

April 1, 2010 - June 30, 2010

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