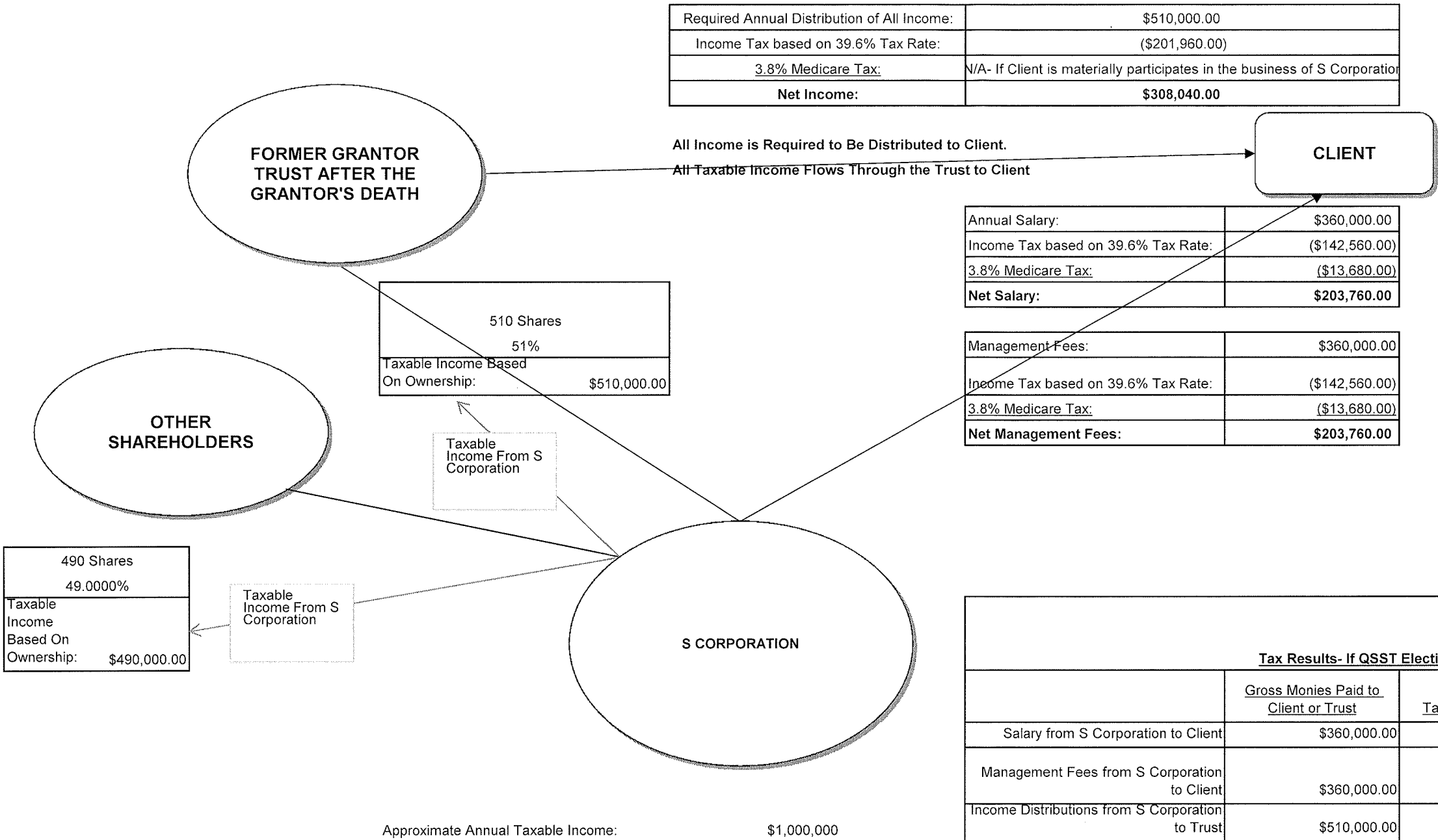


QSST vs. ESBT CALCULATION

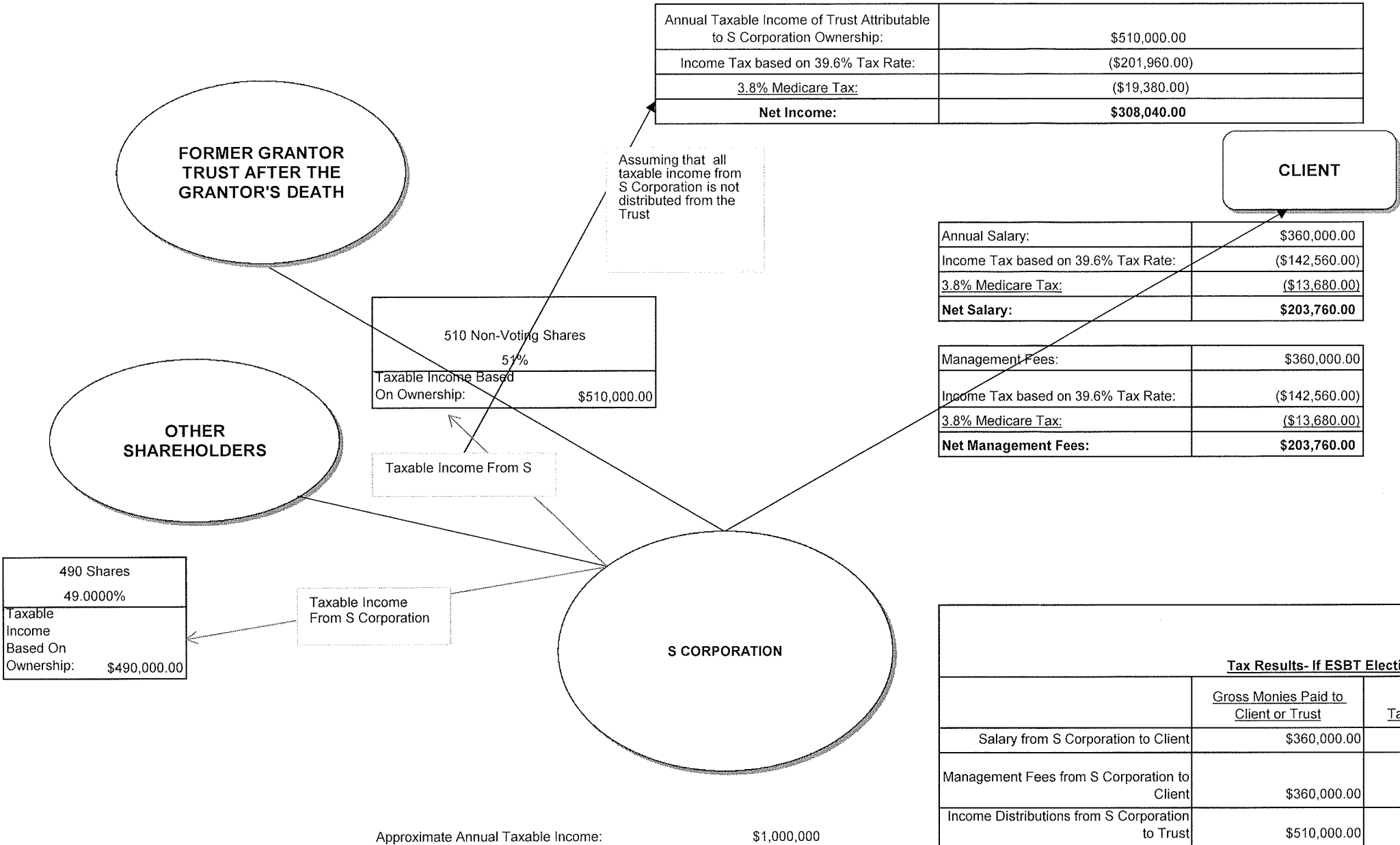
If a QSST Election Is Made for the Trust



Tax Results- If QSST Election is Made			
	Gross Monies Paid to Client or Trust	Taxes On Gross Monies	Net Monies Received by Client or Trust
Salary from S Corporation to Client	\$360,000.00	(\$156,240.00)	\$203,760.00
Management Fees from S Corporation to Client	\$360,000.00	(\$156,240.00)	\$203,760.00
Income Distributions from S Corporation to Trust	\$510,000.00	(\$201,960.00)	\$308,040.00
TOTAL	\$1,230,000.00	(\$514,440.00)	\$715,560.00
Tax Results- If ESBT Election is Made			
	Gross Monies Paid to Client or Trust	Taxes On Gross Monies	Net Monies Received by Client or Trust
Salary from S Corporation to Client	\$360,000.00	(\$156,240.00)	\$203,760.00
Management Fees from S Corporation to Client	\$360,000.00	(\$156,240.00)	\$203,760.00
Income Distributions from S Corporation to Trust	\$510,000.00	(\$221,340.00)	\$288,660.00
TOTAL	\$1,230,000.00	(\$533,820.00)	\$696,180.00

QSST vs. ESBT CALCULATION

If an ESBT Election Is Made for the Trust



Tax Results- If ESBT Election is Made			
	Gross Monies Paid to Client or Trust	Taxes On Gross Monies	Net Monies Received by Client or Trust
Salary from S Corporation to Client	\$360,000.00	(\$156,240.00)	\$203,760.00
Management Fees from S Corporation to Client	\$360,000.00	(\$156,240.00)	\$203,760.00
Income Distributions from S Corporation to Trust	\$510,000.00	(\$221,340.00)	\$288,660.00
TOTAL	\$1,230,000.00	(\$533,820.00)	\$696,180.00

Tax Results- If QSST Election is Made			
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Salary from S Corporation to Client	\$360,000.00	(\$156,240.00)	\$203,760.00
Management Fees from S Corporation to Client	\$360,000.00	(\$156,240.00)	\$203,760.00
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TOTAL	\$1,230,000.00	(\$514,440.00)	\$715,560.00