

# 2011 Independent Special Trustee's Schedule

## CLOSELY HELD STOCK

This Schedule must be completed if the trust owned closely held stock during 2011. A separate Schedule should be completed for each issue of closely held stock. Please answer the questions that follow and provide the requested supporting documentation. This information is needed in order to properly account for trust income and expenses for the year, and to accurately reflect the value of the stock as of December 31, 2011.

### Action Items

- 1. Complete a Closely Held Stock Schedule for each close corporation stock issue owned by the trust during 2011.** *(Please make additional copies, as needed.)*
- 2. Attach supporting documentation.** *(If not already provided.)*  
— Include a copy of any statements or other documents which verify dividends/distributions made from the corporation to the trust during the year.
- 3. Mail this completed form to Renaissance Administration LLC by February 1, 2012.**

**NOTE:** If any information requested herein is in the custody of both the Primary Trustee and Independent Special Trustee, only one report need be provided to Renaissance Administration LLC. Thus, the Primary and Independent Special Trustee may wish to coordinate their efforts to provide Renaissance Administration LLC with any requested documentary evidence.

### Required Information

1. Name of Trust: \_\_\_\_\_
2. This is Exhibit No. \_\_\_\_\_ of \_\_\_\_\_ (complete a separate Schedule for each stock issue)
3. Company issuing stock:  
Name: \_\_\_\_\_ Phone: (\_\_\_\_) \_\_\_\_\_  
Address: \_\_\_\_\_
4. **Independent Special Trustee's 2011 Closely Held Stock Dividend and Capital Gains (Losses) Report:**
  - a. Total *dividend* income received from this security in 2011: \$ \_\_\_\_\_
  - b. Total *short-term* capital gain (loss) upon dispositions of the security in 2011: \$ \_\_\_\_\_
  - c. Total *long-term* capital gain (loss) upon dispositions of the security in 2011: \$ \_\_\_\_\_
5. **Independent Special Trustee's 2011 Closely Held Stock Expense Report:**
  - a. Were there any 2010 closely held stock expenses paid in cash by the trust with respect to this property?  
 no       yes — if "yes", total 2011 close corporation stock expenses paid in cash: \$ \_\_\_\_\_

**6. 2011 Closely Held Stock Acquisition/Disposition Report:**

- a. Total number of shares owned by the trust at the beginning of the 2011 tax year: \_\_\_\_\_
  - b. Number of additional shares acquired by the trust during 2011 via:
    - 1. Additional contributions: \_\_\_\_\_
    - 2. Stock dividends: \_\_\_\_\_
    - 3. Stock splits: \_\_\_\_\_
    - 4. Purchase: \_\_\_\_\_
    - 5. Other (describe): \_\_\_\_\_
  - c. Total number of shares sold by the trust during 2011: \_\_\_\_\_
  - d. Total number of shares owned by the trust on 12/31/2011: \_\_\_\_\_
  - e. Total number of shares outstanding on 12/31/2011\*: \_\_\_\_\_  
*\*This represents the total number of shares held by all shareholders.*
7. If any shares were sold during 2011, describe the relationship of the purchaser to the donor:  
\_\_\_\_\_  
\_\_\_\_\_

**Valuation\***

**Valuation of Closely Held Stock as of 12/31/2011:** \$ \_\_\_\_\_ value per share \$ \_\_\_\_\_ total value  
*Note: If the trust's ownership % is less than 100%, then only provide the value of the shares owned by the trust.*

*\*Qualified appraisal required if donor who serves as trustee supplies this information. [Treas. Reg. 1.664-1(a)(7)]*

**Certification**

**I certify that the information provided in this Schedule (and any Supporting Schedules and Exhibits hereto) is true and correct to the best of my knowledge and belief:**

**Please sign here:** \_\_\_\_\_ / / \_\_\_\_\_  
(signature of Independent Special Trustee) (date) (name-- please print)

\_\_\_\_\_ (street address, city, state and zip of Independent Special Trustee) \_\_\_\_\_ (phone number)

\_\_\_\_\_ (fax number) \_\_\_\_\_ (e-mail address)

**If Renaissance has questions about this asset, we should contact:**

\_\_\_\_\_ Name \_\_\_\_\_ Phone

**I hereby certify that the individual named above is a duly appointed Independent Special Trustee of the above referenced trust, and is authorized to report the value and/or activity of the hard-to-value asset reported on this form (and any Supporting Schedules and Exhibits hereto). I understand that failure to comply with the Independent Special Trustee provisions of the trust agreement governing the trust may cause the tax exempt status of the trust to be compromised and the disqualification of the trust and the loss of certain income tax, gift tax, and/or estate tax benefits that the creator of the trust is otherwise eligible to claim.**

\_\_\_\_\_ / / \_\_\_\_\_  
(signature of Trustee) (date)