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Form 1041	Explanation for Amending U.S. Form 1041		2004
Name of Estate or Trust THE DAVID AND BARBARA GREEN 1993 DYNASTY TRUST			FEIN
Income	A. Original Amount	B. Net change increase or decrease	C. Correct Amount
1 Interest income	7,431.		7,431.
2 Ordinary dividends	6,467.		6,467.
3 Business income or (loss)	<977,273.>		<977,273.>
4 Capital gain or (loss)	34,016.		34,016.
5 Rents, royalties, partnership, other estates and trusts, etc	62,267,316.		62,267,316.
6 Farm income or (loss)			
7 Ordinary gain or (loss)	<2,929,922.>		<2,929,922.>
8 Other income	352,050.		352,050.
9 Total income. Add lines 1 through 8	58,760,085.		58,760,085.
Deductions			
10 Interest			
11 Taxes	1,955,051.		1,955,051.
12 Fiduciary fees			
13 Charitable deduction	20,526,383.	9,127,850.	29,654,233.
14 Attorney, accountant and return preparer fees	18,898.		18,898.
15 a Other deductions not subject to the 2% floor	372.		372.
15 b Allowable miscellaneous deductions subject to the 2% floor			
16 Total. Add lines 10 through 15b	22,500,704.	9,127,850.	31,628,554.
17 Adjusted total income. Subtract line 16 from line 9	36,259,381.	<9,127,850.>	27,131,531.
18 Income distribution deduction	12,166,111.		12,166,111.
19 Estate tax deduction			
20 Exemption	100.		100.
21 Total Deductions. Add lines 18, 19 and 20	12,166,211.		12,166,211.
Tax			
22 Taxable income. Subtract line 21 from line 17	24,093,170.	<9,127,850.>	14,965,320.
23 a Tax rate schedule or Schedule D	8,431,318.	<3,194,748.>	5,236,570.
b Tax on lump-sum distributions			
c Alternative minimum tax			
23 Total taxes. Add lines 23a through 23c	8,431,318.	<3,194,748.>	5,236,570.
24 Credits			
25 Subtract line 24 from line 23	8,431,318.	<3,194,748.>	5,236,570.
26 Other taxes			
27 Net tax liability. Add line 25 and 26	8,431,318.	<3,194,748.>	5,236,570.
Payments			
28 a Estimated tax payments and amount applied from 2003 return	12,212,449.		12,212,449.
b Estimated tax payments allocated to beneficiaries (from Form 1041T)			
c Subtract line 28b from line 28a	12,212,449.		12,212,449.
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			12,212,449.
Refund or Amount You Owe			
32 Overpayment, if any, as shown on original return or as previously adjusted by the IRS			3,781,131.
33 Subtract line 32 from line 31			8,431,318.
34 Amount you owe. If line 27, column c is more than line 33, enter the difference			
35 Overpayment. If line 27, column c is less than line 33, enter difference			3,194,748.
36 Amount of line 35 to be: a. Credited to 2005 estimated tax		b. Refund	3,194,748.

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The David and Barbara Green 1993 Dynasty Trust
Explanation for Amending 2004 Form 1041
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Line 13 on Page One and Line 1 of Schedule A.

The deduction for charitable contributions made by the Trust is increased from \$20,526,383, as originally reported, to \$29,654,233. This increase is attributable to a correction of the UBTI limitation as calculated on the original 2004 return. The original calculation incorrectly reduced the amount of UBTI by the Trust's income distribution deduction. In addition, the original UBTI limitation was calculated using a 30% percentage limitation instead of a 50% percentage limitation. Per Reg. § 1.681(a)-2(a), the correct limitation is 50% since all of the Trust's charitable contributions were to 50% charitable organizations defined in Section 170(b)(1)(A). See Statement 27 for the recalculation of the UBTI limitation, as required by Reg. § 1.681(a)-2(b) and (c), and the resulting total charitable contribution deduction allowed by Sections 642(c) and 681 of the Code.

Line 16 on Page One.

The total deductions increased from \$22,500,704, as originally reported, to \$31,628,554, because of the correction in Line 13 of Page One and Line 1 of Schedule A, as explained above.

**THE DAVID AND BARBARA GREEN 1993 DYNASTY TRUST
 STATEMENT 27 TO SCHEDULE A - CHARITABLE DEDUCTION
 2004 FORM 1041**

CONTRIBUTIONS

Cash Contributions Paid 1/1/2004 - 12/31/2004	
Cash Payments from K-1 - Hob-Lob, Limited Partnership	6,554,002
Total Cash Contribution Paid 1/1/2004 - 12/31/2004	<u>6,554,002</u>
Non-Cash Contributions - See attached Forms 8283	<u>30,313,000</u>
Total Charitable Contributions	<u>36,867,002</u>
Contributions to 50% § 170(b)(1)(A) Organizations	36,867,002
Contributions to 30% § 170(b)(1)(B) Organizations	0

CALCULATION OF DEDUCTION

UBTI Limitation:

Step 1 - Treas. Reg. § 1.681(a) - 2(b)(1) - Determine
 UBTI per § 512:

Gross Income - per Line 9 of Page One 58,760,085

Less:

Unrelated Business Taxable Income before Charitable Contributions
 and Deductions

Business Income (Loss) - Schedule C	(977,273)
Rental Real Estate Income (Loss) - Schedule E	(317,046)
Partnership Income (Various Entities) - Schedule E	62,584,362
State Income Tax Refunds	352,050
Ordinary Gain (Loss) (Various Partnership Entities) - Form 4797	(2,929,922)
	<u>58,712,171</u>

Gross Income less UBTI - Investment Income 47,914

UBTI before specific deductions 58,712,171

Taxes	(1,955,051)
Specific Deduction Under Sec. 512(b)(12)	<u>(1,000)</u>

Net UBTI 56,756,120

Step 2 - Allocation required by Treas. Reg. § 1.681(a) - 2(b)(2):

56,756,120 (UBTI) x 36,867,002 (Total Charitable Contributions) = 35,638,743 (A)
 58,712,171 *

* Taxable Income of the Trust, without the deductions
 of §§ 642(b), 642(c) and 661(a)

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**Step 3 - Determination of Amount Not Allowable as a Deduction
pursuant to Treas. Reg. § 1.681(a) - 2(b)(3):**

Result of Step 2:	35,638,743(A)
(56,756,120 Net UBTI x 50% per § 170(b)(1)(A))	(28,378,060)
Amount Not Allowable As a Deduction Per Treas. Reg. § 1.681(a) - 2(b)(3)	7,260,683
 Total Charitable Contributions	 36,867,002
Less Amount Not Allowable as a Deduction	<u>(7,260,683)</u>
 Allowable Deduction Attributable to UBTI - § 681	 29,606,319
Allowable Deduction Attributable to Non-UBTI - § 642(c)	<u>47,914</u>
 Total Charitable Deduction	 <u>\$29,654,233</u>

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