

# ATTACHMENT TO LARRY'S SCHEDULE A:

Description: Real Property located at 1234 South Avenue, City, State.

Date Decedent Acquired Property: 12/10/2007

Adjusted basis at decedent's death: \$425,000

FMV at decedent's death: \$967,000

General Basis Increase allocated by executor: \$542,000

Spousal Property Basis Increase allocated by executor: \$0

Section 7520 Rate for October 2010: 2.0%

Life Tenant's (Larry) Age: 48

Life Estate Factor (from Table S of §20.2031-7(d)): 0.45045

## Computation of Actuarial Interest

Adjusted Basis: \$425,000 X 0.45045 = \$191,441

FMV: \$967,000 X 0.45045 = \$435,585

General Basis Increase: \$542,000 X 0.45045 = \$244,144

Spousal Property Basis Increase: \$0 X 0.45045 = \$0

LARRY'S SCHEDULE A: Line 4

Item No.	(a) Description of property	(b) Date decedent acquired property	(c) Adjusted basis at death	(d) FMV at death	(e)* Allocation of basis increase		(f) Amount of gain that would be ordinary income
					(i) General basis increase	(ii) Spousal property basis increase	
1	Life interest in real property located at 1234 South Avenue, City, State	12/10/2007	\$191,441	\$435,585	\$244,144	<input type="checkbox"/>	\$0
						<input type="checkbox"/>	
						<input type="checkbox"/>	
						<input type="checkbox"/>	