

## **EXHIBIT J**

**United States Estate (and Generation-Skipping Transfer) Tax Return**

Estate of a citizen or resident of the United States (see separate instructions).

To be filed for decedents dying after December 31, 2008, and before January 1, 2010.

OMB No. 1545-0015

<b>Part 1 - Decedent and Executor</b>	<b>1a</b> Decedent's first name and middle initial (and maiden name, if any) <b>Thea C</b>	<b>1b</b> Decedent's last name <b>Spyer</b>		<b>2</b> Decedent's Soc. Sec. No. <b>Redacted -</b>
	<b>3a</b> County, state, and ZIP code, or foreign country, of legal residence (domicile) at time of death <b>New York NY 10011-</b>	<b>3b</b> Year domicile established <b>1947</b>	<b>4</b> Date of birth <b>10/08/1931</b>	<b>5</b> Date of death <b>02/05/2009</b>
	<b>6a</b> Name of executor (see the instructions) <b>Edith S Windsor</b>	<b>6b</b> Executor's address (number and street including apartment or suite no.; city, town, or post office; state; and ZIP code) and phone no. <b>Redacted</b> <b>New York NY 10011-</b> Phone number <b>Redacted</b>		
	<b>6c</b> Executor's social security number (see the instructions) <b>Redacted-</b>			
	<b>7a</b> Name and location of court where will was probated or estate administered <b>New York County Surrogate Court - Chambers Street, NY</b>			
				<b>7b</b> Case no. <b>2009-1162</b>
	<b>8</b> If decedent died testate, check here <input checked="" type="checkbox"/> and attach a certified copy of the will.		<b>9</b> If you extended the time to file this Form 706, check here <input checked="" type="checkbox"/>	
	<b>10</b> If Schedule R-1 is attached, check here <input type="checkbox"/>			

<b>Part 2 - Tax Computation</b>	<b>1</b> Total gross estate less exclusion (from Part 5 - Recapitulation, page 3, item 12)	<b>1</b>	<b>4,115,528.</b>
	<b>2</b> Tentative total allowable deductions (from Part 5 - Recapitulation, page 3, item 22)	<b>2</b>	<b>162,372.</b>
	<b>3a</b> Tentative taxable estate (before state death tax deduction) (subtract line 2 from line 1)	<b>3a</b>	<b>3,953,156.</b>
	<b>b</b> State death tax deduction	<b>3b</b>	<b>275,372.</b>
	<b>c</b> Taxable estate (subtract line 3b from line 3a)	<b>3c</b>	<b>3,677,784.</b>
	<b>4</b> Adjusted taxable gifts (total taxable gifts (within the meaning of section 2503) made by the decedent after Dec. 31, 1976, other than gifts that are includible in decedent's gross estate (section 2001(b)))	<b>4</b>	<b>629,000.</b>
	<b>5</b> Add lines 3c and 4	<b>5</b>	<b>4,306,784.</b>
	<b>6</b> Tentative tax on the amount on line 5 from Table A in the instructions	<b>6</b>	<b>1,818,853.</b>
	<b>7</b> Total gift tax paid or payable with respect to gifts made by the decedent after December 31, 1976. Include gift taxes by the decedent's spouse for such spouse's share of split gifts (section 2513) only if the decedent was the donor of these gifts and they are includible in the decedent's gross estate (see instr.)	<b>7</b>	
	<b>8</b> Gross estate tax (subtract line 7 from line 6)	<b>8</b>	<b>1,818,853.</b>
	<b>9</b> Maximum unified credit (applicable credit amount) against estate tax	<b>9</b>	<b>1,455,800.</b>
	<b>10</b> Adjustment to unified credit (applicable credit amount). (This adjustment may not exceed \$6,000. See the instructions.)	<b>10</b>	
	<b>11</b> Allowable unified credit (applicable credit amount) (subtract line 10 from line 9)	<b>11</b>	<b>1,455,800.</b>
	<b>12</b> Subtract line 11 from line 8 (but do not enter less than zero)	<b>12</b>	<b>363,053.</b>
<b>13</b> Credit for foreign death taxes (from Schedule(s) P). (Attach Form(s) 706-CE.)	<b>13</b>		
<b>14</b> Credit for tax on prior transfers (from Schedule Q)	<b>14</b>		
<b>15</b> Total credits (add lines 13 and 14)	<b>15</b>		
<b>16</b> Net estate tax (subtract line 15 from line 12)	<b>16</b>	<b>363,053.</b>	
<b>17</b> Generation-skipping transfer (GST) taxes payable (from Schedule R, Part 2, line 10)	<b>17</b>		
<b>18</b> Total transfer taxes (add lines 16 and 17)	<b>18</b>	<b>363,053.</b>	
<b>19</b> Prior payments. Explain in an attached statement	<b>19</b>	<b>520,000.</b>	
<b>20</b> Balance due (or overpayment) (subtract line 19 from line 18)	<b>20</b>	<b>(156,947.)</b>	

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 the executor is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	Signature of executor	Date
	Signature of executor	Date
<b>Paid Preparer's Use Only</b>	Preparer's signature	Date
	Firm's name (or yours if self-employed), address, & ZIP code <b>PB Silby CPA</b> <b>Redacted</b> <b>Yonkers NY 10704-Redacted</b>	Check if self-employed <input checked="" type="checkbox"/> Preparer's SSN or PTIN <b>P00357897</b>
	EIN	Phone no. <b>Redacted</b>

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

Form 706 (Rev. 8-2009)

## 2009

ID: Redacted

Type	Amount
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On November 5, 2009 the Estate made an advance payment to the U S Treasury of United States Estate Taxes in the amount of	520,000.
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Total .....	520,000.
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Estate of: Thea C Spyer

Decedent's Social Security Number  
Redacted**Part 3 - Elections by the Executor**

Please check the "Yes" or "No" box for each question (see instructions).

Note. Some of these elections may require the posting of bonds or liens.

	Yes	No
1 Do you elect alternate valuation?		X
2 Do you elect special-use valuation?		X
If "Yes," you must complete and attach Schedule A-1.		
3 Do you elect to pay the taxes in installments as described in section 6166?		X
If "Yes," you must attach the additional information described in the instructions.		
Note. By electing section 6166, you may be required to provide security for estate tax deferred under section 6166 and interest in the form of a surety bond or a section 6324A lien.		
4 Do you elect to postpone the part of the taxes attributable to a reversionary or remainder interest as described in section 6163?		X

**Part 4 - General Information** (Note. Please attach the necessary supplemental documents. You must attach the death certificate.)  
(see instructions)

Authorization to receive confidential tax information under Regs. sec. 601.504(b)(2)(i); to act as the estate's representative before the IRS; and to make written or oral presentations on behalf of the estate if return prepared by an attorney, accountant, or enrolled agent for the executor:

Name of representative (print or type) State Address (number, street, and room or suite no., city, state, and ZIP code)  
Paul Silby NY Redacted Yonkers NY 10704- RedactedI declare that I am the ☐ attorney/☒ cert. public accountant/☐ enrolled agent (you must check the applicable box) for the executor and prepared this return for the executor. I am not under suspension or disbarment from practice before the IRS and am qualified to practice in the state shown above.Signature CAF number Date Telephone number  
2000 33514R 1/26/10 Redacted1 Death certificate number and issuing authority (attach a copy of the death certificate to this return).  
New York City Department of Health No 156-09-0054072 Decedent's business or occupation. If retired, check here ☐ and state decedent's former business or occupation.  
Clinical Psychologist3 Marital status of the decedent at time of death:  
☒ Married  
☐ Widow or widower - Name, SSN, and date of death of deceased spouse ▶☐ Single  
☐ Legally separated  
☐ Divorced - Date divorce decree became final ▶4a Surviving spouse's name 4b Social security number 4c Amount received (see the instructions)  
Edith S Windsor Redacted- 3,313,906.

5 Individuals (other than the surviving spouse), trusts, or other estates who receive benefits from the estate (do not include charitable beneficiaries shown in Schedule O) (see instructions).

Name of individual, trust, or estate receiving \$5,000 or more	Identifying number	Relationship to decedent	Amount (see inst.)
All unascertainable beneficiaries and those who receive less than \$5,000. ▶			

Total

Please check the "Yes" or "No" box for each question.

	Yes	No
6 Does the gross estate contain any section 2044 property (qualified terminable interest property (QTIP) from a prior gift or estate) (see the instructions)?		X
7a Have federal gift tax returns ever been filed?	X	
If "Yes," please attach copies of the returns, if available, and furnish the following information:		
7b Period(s) covered 1993, 2004	7c Internal Revenue office(s) where filed Holtsville, NY - Cincinnati, OH	
8a Was there any insurance on the decedent's life that is not included on the return as part of the gross estate?		X
8b Did the decedent own any insurance on the life of another that is not included in the gross estate?		X

**Part 4 - General Information (continued)**

If you answer "Yes" to any of questions 9-16, you must attach additional information as described in the instructions.		Yes	No
9	Did the decedent at the time of death own any property as a joint tenant with right of survivorship in which (a) one or more of the other joint tenants was someone other than the decedent's spouse, and (b) less than the full value of the property is included on the return as part of the gross estate? If "Yes," you must complete and attach Schedule E	X	X
10a	Did the decedent, at the time of death, own any interest in a partnership (for example, a family limited partnership), an unincorporated business, or a limited liability company; or own any stock in an inactive or closely held corporation?		X
b	If "Yes," was the value of any interest owned (from above) discounted on this estate tax return? If "Yes," see the instructions for Schedule F on page 20 for reporting the total accumulated or effective discounts taken on Schedule F or G		X
11	Did the decedent make any transfer described in section 2035, 2036, 2037, or 2038 (see the instructions for Schedule G beginning on page 15 of the separate instructions)? If "Yes," you must complete and attach Schedule G	X	
12a	Were there in existence at the time of the decedent's death any trusts created by the decedent during his or her lifetime?	X	
b	Were there in existence at the time of the decedent's death any trusts not created by the decedent under which the decedent possessed any power, beneficial interest, or trusteeship?	X	
c	Was the decedent receiving income from a trust created after October 22, 1986 by a parent or grandparent?		X
	If "Yes," was there a GST taxable termination (under section 2612) upon the death of the decedent?		X
d	If there was a GST taxable termination (under section 2612), attach a statement to explain. Provide a copy of the trust or will creating the trust, and give the name, address, and phone number of the current trustee(s).		
e	Did the decedent at any time during his or her lifetime transfer or sell an interest in a partnership, limited liability company, or closely held corporation to a trust described in question 12a or 12b?		X
	If "Yes," provide the EIN number to this transferred/sold item.		
13	Did the decedent ever possess, exercise, or release any general power of appointment? If "Yes," you must complete and attach Schedule H		X
14	Did the decedent have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?		X
15	Was the decedent, immediately before death, receiving an annuity described in the "General" paragraph of the instructions for Schedule I or a private annuity? If "Yes," you must complete and attach Schedule I		X
16	Was the decedent ever the beneficiary of a trust for which a deduction was claimed by the estate of a pre-deceased spouse under section 2056(b)(7) and which is not reported on this return? If "Yes," attach an explanation		X

**Part 5 - Recapitulation**

Item no.	Gross estate	Alternate value	Value at date of death
1	Schedule A - Real Estate	1	
2	Schedule B - Stocks and Bonds	2	33,828.
3	Schedule C - Mortgages, Notes, and Cash	3	
4	Schedule D - Insurance on the Decedent's Life (attach Form(s) 712)	4	
5	Schedule E - Jointly Owned Property (attach Form(s) 712 for life insurance)	5	3,458.
6	Schedule F - Other Miscellaneous Property (attach Form(s) 712 for life ins.)	6	43,407.
7	Schedule G - Transfers During Decedent's Life (att. Form(s) 712 for life ins.)	7	4,034,835.
8	Schedule H - Powers of Appointment	8	
9	Schedule I - Annuities	9	
10	Total gross estate (add items 1 through 9)	10	4,115,528.
11	Schedule U - Qualified Conservation Easement Exclusion	11	
12	Total gross estate less exclusion (subtract item 11 from item 10). Enter here and on line 1 of Part 2 - Tax Computation	12	4,115,528.

  

Item no.	Deductions	Amount
13	Schedule J - Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims	13 139,344.
14	Schedule K - Debts of the Decedent	14 23,028.
15	Schedule K - Mortgages and Liens	15
16	Total of items 13 through 15	16 162,372.
17	Allowable amount of deductions from item 16 (see the instructions for item 17 of the Recapitulation)	17 162,372.
18	Schedule L - Net Losses During Administration	18
19	Schedule L - Expenses Incurred in Administering Property Not Subject to Claims	19
20	Schedule M - Bequests, etc., to Surviving Spouse	20
21	Schedule O - Charitable, Public, and Similar Gifts and Bequests	21
22	Tentative total allowable deductions (add items 17 - 21). Enter here and on line 2 of the Tax Computation	22 162,372.

Page 3

Estate of: Thea C Spyer

Decedent's Social Security Number  
Redacted**SCHEDULE B - Stocks and Bonds**

(For jointly owned property that must be disclosed on Schedule E, see the instructions for Schedule E.)

Item number	Desc. including face amount of bonds or no. of shares & par value for identification. Give CUSIP no. If trust, partnership, or closely held entity, give EIN	CUSIP no. or EIN, where applicable	Unit value	Alternate valuation date	Alternate value	Value at date of death
1	30 \$1,000 US Savings Bonds - Series I issue date 1/2006		100.00			30,000.
	Accrued interest on item # 1					3,828.
Total from continuation schedules (or additional sheets) attached to this schedule .....						
<b>TOTAL.</b> (Also enter on Part 5 - Recapitulation, page 3, at item 2.) .....						33,828.

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)

(The instructions to Schedule B are in the separate instructions.)

**Schedule B - Page 12**

Estate of: Thea C Spyer

Decedent's Social Security Number  
Redacted**SCHEDULE E - Jointly Owned Property**

(If you elect section 2032A valuation, you must complete Schedule E and Schedule A-1.)

**PART 1. Qualified Joint Interests - Interests Held by the Decedent and His or Her Spouse as the Only Joint Tenants**

(Section 2040(b)(2))

Item number	Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN	CUSIP no. or EIN, where applicable	Alternate valuation date	Alternate value	Value at date of death
1	2005 Chrysler Town & Country Suburban - valuation per Kelley Blue Book				6,916.

Total from continuation schedules (or additional sheets) attached to this schedule .....

<b>1a</b> Totals.....	<b>1a</b>	6,916.
<b>1b</b> Amounts included in gross estate (one-half of line 1a) .....	<b>1b</b>	3,458.

**PART 2. All Other Joint Interests****2a** State the name and address of each surviving co-tenant. If there are more than three surviving co-tenants, list the additional co-tenants on an attached sheet.

Name	Address (number and street, city, state, and ZIP code)
A.	
B.	
C.	

Item number	Enter letter for co-tenant	Description (including alternate valuation date if any). For securities, give CUSIP no. If trust, partnership, or closely held entity, give EIN	CUSIP no. or EIN, where applicable	Percentage includible	Includible alternate value	Includible value at date of death
1						

Total from continuation schedules (or additional sheets) attached to this schedule .....

<b>2b</b> Total other joint interests .....	<b>2b</b>	
<b>3</b> Total includible joint interests (add lines 1b and 2b). Also enter on Part 5 - Recapitulation, page 3, at item 5 .....	<b>3</b>	3,458.

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)

(See the instructions.)

Schedule E - Page 17

Estate of: Thea C Spyer

Decedent's Social Security Number  
Redacted**SCHEDULE F - Other Miscellaneous Property Not Reportable Under Any Other Schedule**

(For jointly owned property that must be disclosed on Schedule E, see the instructions for Schedule E.)

(If you elect section 2032A valuation, you must complete Schedule F and Schedule A-1.)

	Yes	No
1 Did the decedent at the time of death own any works of art or items with collectible value in excess of \$3,000 or any collections whose artistic or collectible value combined at date of death exceeded \$10,000? .....		X
If "Yes," submit full details on this schedule and attach appraisals.		
2 Has the decedent's estate, spouse, or any other person, received (or will receive) any bonus or award as a result of the decedent's employment or death? .....		X
If "Yes," submit full details on this schedule.		
3 Did the decedent at the time of death have, or have access to, a safe deposit box? .....		X
If "Yes," state location, and if held in joint names of decedent and another, state name and relationship of joint depositor.		

If any of the contents of the safe deposit box are omitted from the schedules in this return, explain fully why omitted.

Item number	Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN	CUSIP no. or EIN, where applicable	Alternate valuation date	Alternate value	Value at date of death
1	Miscellaneous personal property				2,190.
2	Patient Fees - receivable from Sole-Proprietorship				1,445.
3	U.S.Treasury - 2008 Income Tax refund				6,453.
4	U.S.Treasury -2009 Estimated Income Tax payments exceeding actual tax expected				15,000.
5	New York State Department of Taxation and Finance - 2008 Income Tax refund				6,319.
6	New York State Department of Taxation and Finance - 2009 Estimated Income Tax payments exceeding actual tax expected				12,000.
Total from continuation schedules (or additional sheets) attached to this schedule .....					
<b>TOTAL.</b> (Also enter on Part 5 - Recapitulation, page 3, at item 6.) .....					43,407.

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)

(See the instructions.)

Schedule F - Page 19



Decedent's Social Security Number  
Redacted

Estate of: Thea C Spyer

**SCHEDULE G - Transfers During Decedent's Life**

(If you elect section 2032A valuation, you must complete Schedule G and Schedule A-1.)

Item number	Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN	Alternate valuation date	Alternate value	Value at date of death
A.	Gift tax paid or payable by the decedent or the estate for all gifts made by the decedent or his or her spouse within 3 years before the decedent's death (section 2035(b)) .....	X X X X X		
B. 1	Transfers includible under section 2035(a), 2036, 2037, or 2038: Items 1 through 10 on the attached schedule were owned by the Thea C. Spyer Revocable Trust u/a/d 10/27/1999, as amended 12/08/1999, and 9/7/2004. (Copies of the Trust Agreement and amendments are attached.)			
Total from continuation schedules (or additional sheets) attached to this schedule .....				4,034,835.
<b>TOTAL.</b> (Also enter on Part 5 - Recapitulation, page 3, at item 7.) .....				4,034,835.

**SCHEDULE H - Powers of Appointment**

(Include "5 and 5 lapsing" powers (section 2041(b)(2)) held by the decedent.)

(If you elect section 2032A valuation, you must complete Schedule H and Schedule A-1.)

Item number	Description	Alternate valuation date	Alternate value	Value at date of death
1	NONE			
Total from continuation schedules (or additional sheets) attached to this schedule .....				
<b>TOTAL.</b> (Also enter on Part 5 - Recapitulation, page 3, at item 8.) .....				

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)

(The instructions to Schedules G and H are in the separate instructions.)

**Schedules G and H - Page 21**

Estate of: Thea C Spyer

Decedent's Social Security Number  
Redacted

## CONTINUATION SCHEDULE

Continuation of Schedule G

(Enter letter of schedule you are continuing.)

Item number	Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN.	Unit value (Sch. B, E, or G only)	Alternate valuation date	Alternate value	Value at date of death or amount deductible
1	506 Shs Square-Arch Realty Corp. representing a 50% interest in co-operative Redacted New York, NY - see attached appraisal - Exhibit D				431,900.
2	50% interest in real property located at Redacted Southampton, NY - see attached appraisal - Exhibit E				275,000.
3	Single Premium Annuity Contract Redacted dtd 2/4/2008 from Genworth Life and Annuity Insurance Co. Lynchburg, Va - per attached - Exhibit F				821,051.
4	Chase Premium Platinum checking account # Redacted				184,389.
5	Chase Premium savings account # Redacted Accrued interest on item #5				58,385. 1.
6	Metroplitan National Bank CD # Redacted issued 1/26/09 Accrued interest on item #6				96,000. 75.
7	Wells Fargo Advisors (formerly Wachovia Securities) account Redacted - per attached valuation - Exhibit G Accrued interest on item #7				1,016,352. 10,641.
8	Vanguard Voyager Select Services Account # Redacted - per attached valuation - Exhibit H				809,437.
9	Vanguard Brokerage Services Account # Redacted - per attached valuation - Exhibit H				219,836.
TOTAL. (Carry forward to main schedule.)					3,923,067.

See the instructions.

Continuation Schedule - Page 39

Estate of: Thea C Spyer

Decedent's Social Security Number  
Redacted

## CONTINUATION SCHEDULE

Continuation of Schedule G

(Enter letter of schedule you are continuing.)

Item number	Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN.	Unit value (Sch. B, E, or G only)	Alternate valuation date	Alternate value	Value at date of death or amount deductible
10	Fidelity Investments - Individual Retirement Account #Redacted - per attached valuation - Exhibit I  Accrued interest on item #10				111,735.  33.
TOTAL. (Carry forward to main schedule.)					111,768.

See the instructions.

Continuation Schedule - Page 39

Estate of: Thea C Spyer

Decedent's Social Security Number  
Redacted**SCHEDULE J - Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims****Note.** Do not list on this schedule expenses of administering property not subject to claims. For those expenses, see the instructions for Schedule L.

If executors' commissions, attorney fees, etc., are claimed and allowed as a deduction for estate tax purposes, they are not allowable as a deduction in computing the taxable income of the estate for federal income tax purposes. They are allowable as an income tax deduction on Form 1041 if a waiver is filed to waive the deduction on Form 706 (see the Form 1041 instructions).

Item number	Description	Expense amount	Total amount
<b>A. Funeral expenses:</b>			
1	SCHEDULE ATTACHED	14,755.	
	Total funeral expenses .....		14,755.
<b>B. Administration expenses:</b>			
1	Executors' commissions - amount estimated <del>XXXXXX</del> /paid. (Strike out the words that do not apply.)		3,862.
2	Attorney fees - amount estimated <del>XXXXXX</del> /paid. (Strike out the words that do not apply.)		90,000.
3	Accountant fees - amount estimated <del>XXXXXX</del> /paid. (Strike out the words that do not apply.)		15,000.
<b>4 Miscellaneous expenses:</b>			
a	New York Times - obituary	2,913.	
b	Adrien Miller Appraisals Inc.	1,750.	
c	Robert Barker appraisal fee	300.	
d	Square Arch Realty - garage fees to 7/09	3,494.	
e	Bellringer Security-safeguarding patient files	886.	
f	B&N Storage & Moving- patient files	125.	
g	Sal Figueras - boxes patient files	10.	
h	Verzion- office telephone	325.	
i	Shred-it - shredding patient files	174.	
j	Mitchell, Maxwell & Jackson - appraisal fee	1,750.	
k	Edith Windsor - services 2/6 to 6/30/09		
	closing up decedent's practice (including but not limited to - notification of patients and professional organizations; collection of outstanding patient fees; sorting patient files from 1966 through date of death; shredding old files and sorting and packing for storage of current files; and cancellation of insurance, office phone service and professional memberships.)	4,000.	
	Total miscellaneous expenses from continuation schedules (or additional sheets) attached to this schedule .....		15,727.
	Total miscellaneous expenses .....		15,727.
<b>TOTAL.</b>	(Also enter on Part 5 - Recapitulation, page 3, at item 13.)		139,344.

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)

(See the instructions.)

**Schedule J - Page 23**

## 2009

**ID:** Redacted

[illegible]

USWDET\$1

Estate of: Thea C Spyer

Decedent's Social Security Number

Redacted

**SCHEDULE K - Debts of the Decedent, and Mortgages and Liens**

Item number	Debts of the Decedent - Creditor and nature of claim, and allowable death taxes	Amount unpaid to date	Amount in contest	Amount claimed as a deduction
1	Paul B. Silby CPA - preparation of decedent's 2008 income tax returns			1,550.
2	Harold Acuna (attendant) severance			2,500.
3	AARP- medical supp insurance preim			248.
4	B&N Storage & Moving			125.
5	Bigalow Chemists - pharmacy bills			492.
6	Tri-State Barrier Free Lift-repair			57.
7	Metro Drugs - pharmacy bills			141.
8	Duke Medical- catheters			135.
9	Village Lawn & Landscape-gardening			276.
10	AT&T Wireless - balance owed			41.
11	American Express - net balance due			2,716.
12	New York Times- balance due			25.
13	Edith Windsor-office services 1/1/08 to 2/5/09 re decedent's practice (including bookkeeping, scheduling of patients, collection of fees, renewals of professional licenses, etc)			6,000.
14	Management services - SEE ATTACHED			8,722.
Total from continuation schedules (or additional sheets) attached to this schedule .....				
<b>TOTAL.</b> (Also enter on Part 5 - Recapitulation, page 3, at item 14.) .....				23,028.

Item number	Mortgages and Liens - Description	Amount
1		
Total from continuation schedules (or additional sheets) attached to this schedule .....		
<b>TOTAL.</b> (Also enter on Part 5 - Recapitulation, page 3, at item 15.) .....		

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)

(The instructions to Schedule K are in the separate instructions.)

Schedule K - Page 25

## 2009

**ID:** Redacted

Type	Amount
------	--------

Edith Windsor - services rendered 1/1/08 through 1/31/09 in regard to the management and dissolution of Winspy, LLC in which decedent held a 60-569% interest prior to and at its dissolution in December, 2008

8,722.

**Total**

8,722.

Estate of: Thea C SpyerDecedent's Social Security Number  
Redacted**SCHEDULE M - Bequests, etc., to Surviving Spouse**

**Election To Deduct Qualified Terminable Interest Property Under Section 2056(b)(7).** If a trust (or other property) meets the requirements of qualified terminable interest property under section 2056(b)(7), and

- a. The trust or other property is listed on Schedule M and
- b. The value of the trust (or other property) is entered in whole or in part as a deduction on Schedule M,

then unless the executor specifically identifies the trust (all or a fractional portion or percentage) or other property to be excluded from the election, the executor shall be deemed to have made an election to have such trust (or other property) treated as qualified terminable interest property under section 2056(b)(7).

If less than the entire value of the trust (or other property) that the executor has included in the gross estate is entered as a deduction on Schedule M, the executor shall be considered to have made an election only as to a fraction of the trust (or other property). The numerator of this fraction is equal to the amount of the trust (or other property) deducted on Schedule M. The denominator is equal to the total value of the trust (or other property).

**Election To Deduct Qualified Domestic Trust Property Under Section 2056A.** If a trust meets the requirements of a qualified domestic trust under section 2056A(a) and this return is filed no later than 1 year after the time prescribed by law (including extensions) for filing the return, and

- a. The entire value of a trust or trust property is listed on Schedule M and
- b. The entire value of the trust or trust property is entered as a deduction on Schedule M,

then unless the executor specifically identifies the trust to be excluded from the election, the executor shall be deemed to have made an election to have the entire trust treated as qualified domestic trust property.

	Yes	No
1 Did any property pass to the surviving spouse as a result of a qualified disclaimer? ..... If "Yes," attach a copy of the written disclaimer required by section 2518(b).		X
2 a In what country was the surviving spouse born? <u>USA</u>		
b What is the surviving spouse's date of birth? <u>06/20/1929</u>		
c Is the surviving spouse a U.S. citizen? .....	X	
d If the surviving spouse is a naturalized citizen, when did the surviving spouse acquire citizenship? .....		
e If the surviving spouse is not a U.S. citizen, of what country is the surviving spouse a citizen? .....		
3 <b>Election Out of QTIP Treatment of Annuities.</b> Do you elect under section 2056(b)(7)(C)(ii) not to treat as qualified terminable interest property any joint and survivor annuities that are included in the gross estate and would otherwise be treated as qualified terminable interest property under section 2056(b)(7)(C)? (see instructions) .....		X

Item number	Description of property interests passing to surviving spouse. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN	Amount
A1	QTIP property:	
B1	All other property: At the time of her death the decedent was married to Edith S. Windsor. However, due to the operation of 1 United States Code, Sec 7, the decedent's estate is unable to take the marital deduction otherwise authorized by Internal Revenue Code Sec. 2056.	

Total from continuation schedules (or additional sheets) attached to this schedule

4 Total amount of property interests listed on Schedule M .....	4	
5 a Federal estate taxes payable out of property interests listed on Schedule M .....	5a	
b Other death taxes payable out of property interests listed on Schedule M .....	5b	
c Federal and state GST taxes payable out of property interests listed on Schedule M .....	5c	
d Add items 5a, 5b, and 5c .....	5d	
6 Net amount of property interests listed on Schedule M (subtract 5d from 4). Also enter on Part 5 - Recapitulation, page 3, at item 20 .....	6	

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)  
(See the instructions.)

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