

SAMPLE COLLATERAL AGREEMENT RE BASIS

In consideration of the settlement of the case entitled Estate of [name], Deceased v. United States, Civil No. , I, [name of distributee or beneficiary], do hereby agree that, for all federal tax purposes, my basis in the shares of stock described below, which are included in the decedent's gross estate, shall be [as of the date of death of [name] ] [as of the alternate valuation date] as follows:

Name No. and

Class of

Shares Basis per Share

as of [date]

X Company \_\_\_\_\_ \$

Y Company \_\_\_\_\_ \$

\_\_\_\_\_

(Name of distributee or beneficiary)

\_\_\_\_\_

(Address)

Executed this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.