

EX. S

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:

<u>Name</u>	<u>No. and Class of Shares</u>	<u>Basis per Share as of [date]</u>
X Company	_____	\$
Y Company	_____	\$

(Name of distributee or beneficiary)

(Address)

Executed this _____ day of _____, 19__.

EX. S