

**IMPORTANT
CALENDAR YEAR 2016 TAX RETURN GUIDE**

MESABI TRUST
Deutsche Bank Trust Company Americas, Corporate Trustee
c/o DB Services America, Inc.
Attn: Tax Operations
5022 Gate Parkway, Suite 200
Jacksonville, FL 32256
Mail Stop: JCK-01-124

**To Registered Holders of Certificates of Beneficial
Interest in Mesabi Trust:**

This Tax Return Guide (the "Guide") and related supplemental schedule and attachment are intended to assist you in the preparation of your income tax returns in connection with units of beneficial interest (the "units") in Mesabi Trust (the "Trust") held during calendar year 2016. This information was prepared by the Trust's accountants and is presented for guidance only. It is not intended to be all-inclusive or to render specific professional tax advice to any holder. Since special circumstances may affect individual holders, holders should consult their own tax advisors as to any questions which they may have.

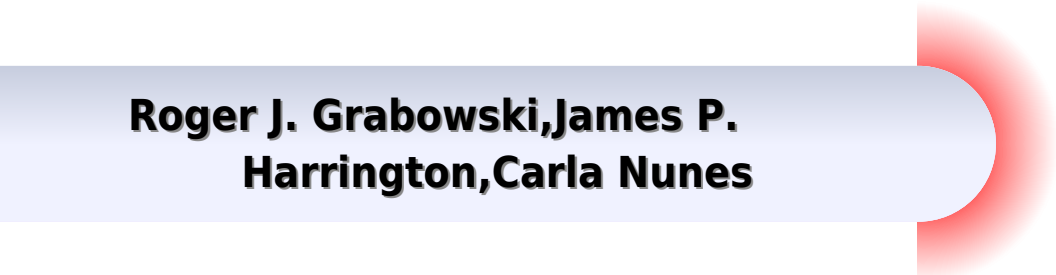
You should have received or will receive shortly the 2016 calendar year Forms 1099-DIV and 1099-MISC, which will report your share of interest and gross royalty income. If you have not yet received these forms, please contact us at 1-800-725-7777, extension 3. The remainder of the Guide is intended to provide information regarding tax reporting requirements. The attached Statement of Income, Expenses, and Beneficiary's Share of Income, Deductions and Credits is intended to provide additional information that is not contained in the Forms 1099-DIV and Form 1099-MISC issued to registered holders.

SUMMARY

For income tax reporting purposes, each holder of units in the Trust is considered to be a grantor or substitute grantor as well as a beneficiary of the Trust, which means that Mesabi Trust is a pass-through entity similar to a partnership. As such, in lieu of the Trust paying income taxes, the unit holders report their pro rata share of the various items of Trust income and deductions on their income tax returns. This reporting is required whether or not the earnings of the Trust are distributed to the unit holders. Trust distributions should not be included in income tax returns as "dividend income" and are not eligible for the dividends received deduction for corporations or for the lower marginal tax rates available for certain qualified dividends paid to individuals.

Mesabi Trust Tax Guide

**Roger J. Grabowski, James P.
Harrington, Carla Nunes**



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Valuation Handbook - U.S. Guide to Cost of Capital Roger J. Grabowski, James P. Harrington, Carla Nunes, 2017-06-09 The Valuation Handbook U S Guide to Cost of Capital 2009 Essentials Edition includes two sets of valuation data Data previously published in the 2009 Duff Phelps Risk Premium Report Data previously published in the Morningstar Ibbotson 2009 Stocks Bonds Bills and Inflation SBBI Valuation Yearbook The Valuation Handbook 2009 U S Essentials Edition includes data through December 31 2008 and is intended to be used for 2009 valuation dates The Valuation Handbook U S Guide to Cost of Capital Essentials Editions are designed to function as historical archives of the two sets of valuation data previously published annually in The Morningstar Ibbotson Stocks Bonds Bills and Inflation SBBI Valuation Yearbook from 1999 through 2013 The Duff Phelps Risk Premium Report from 1999 through 2013 The Duff Phelps Valuation Handbook U S Guide to Cost of Capital from 2014 The Valuation Handbook U S Essentials Editions are ideal for valuation analysts needing historical valuation data for use in The preparation of carve out historical financial statements in cases where historical goodwill impairment testing is necessary Valuing legal entities as of vintage date for tax litigation related to a prior corporate restructuring Tax litigation related to historical transfer pricing policies etc The Valuation Handbook U S Essentials Editions are also designed to serve the needs of Corporate finance officers for pricing or evaluating mergers and acquisitions raising private or public equity property taxation and stakeholder disputes Corporate officers for the evaluation of investments for capital budgeting decisions Investment bankers for pricing public offerings mergers and acquisitions and private equity financing CPAs who deal with either valuation for financial reporting or client valuations issues Judges and attorneys who deal with valuation issues in mergers and acquisitions shareholder and partner disputes damage cases solvency cases bankruptcy reorganizations property taxes rate setting transfer pricing and financial reporting For more information about Duff Phelps valuation data resources published by Wiley please visit www.wiley.com/go/valuationhandbooks Minnesota Mining Tax Guide ,2011 **Lasser's Encyclopedia of Tax Procedures** J.K. Lasser Tax Institute,1960 *Security Owner's Stock Guide* ,1968-02 The WPA Guide to the Minnesota Arrowhead Country ,2008 The WPA Guide to the Minnesota Arrowhead Country first published in 1941 offers a lively and detailed introduction to the northeastern part of the state long famed for the breathtaking beauty of its landscape the colorful variety of its ethnic groups and the worldwide impact of its industries now with a new introduction by Cathy Wurzer Cathy Wurzer is the host of Morning Edition on Minnesota Public Radio and cohost of Almanac on Twin Cities Public Television She has been honored with four Emmys for her work on Almanac **Stock Guide** ,2006 Monthly statistical summary of 5100 stocks **Standard & Poor's Earnings and Ratings Bond Guide** Standard and Poor's Corporation,1994 **Standard & Poor's Stock and Bond Guide** ,1994 **The Value Line Investment Survey** ,1999 Fund Raiser's Guide to Human Service Funding ,1994 **Catalog of Copyright Entries. Third Series** Library of Congress. Copyright Office,1959 Includes Part 1 Number 1 Books and Pamphlets Including

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