

**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 2012 Tax Return Guide

**J Rink**



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