

**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

Michael Seilmaier



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Table of Contents Mesabi Trust 2012 Tax Return Guide

1. Understanding the eBook Mesabi Trust 2012 Tax Return Guide
 - The Rise of Digital Reading Mesabi Trust 2012 Tax Return Guide
 - Advantages of eBooks Over Traditional Books
2. Identifying Mesabi Trust 2012 Tax Return Guide
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Mesabi Trust 2012 Tax Return Guide
 - User-Friendly Interface
4. Exploring eBook Recommendations from Mesabi Trust 2012 Tax Return Guide
 - Personalized Recommendations
 - Mesabi Trust 2012 Tax Return Guide User Reviews and Ratings
 - Mesabi Trust 2012 Tax Return Guide and Bestseller Lists

5. Accessing Mesabi Trust 2012 Tax Return Guide Free and Paid eBooks
 - Mesabi Trust 2012 Tax Return Guide Public Domain eBooks
 - Mesabi Trust 2012 Tax Return Guide eBook Subscription Services
 - Mesabi Trust 2012 Tax Return Guide Budget-Friendly Options
6. Navigating Mesabi Trust 2012 Tax Return Guide eBook Formats
 - ePub, PDF, MOBI, and More
 - Mesabi Trust 2012 Tax Return Guide Compatibility with Devices
 - Mesabi Trust 2012 Tax Return Guide Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Mesabi Trust 2012 Tax Return Guide
 - Highlighting and Note-Taking Mesabi Trust 2012 Tax Return Guide
 - Interactive Elements Mesabi Trust 2012 Tax Return Guide
8. Staying Engaged with Mesabi Trust 2012 Tax Return Guide
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Mesabi Trust 2012 Tax Return Guide
9. Balancing eBooks and Physical Books Mesabi Trust 2012 Tax Return Guide
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Mesabi Trust 2012 Tax Return Guide
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Mesabi Trust 2012 Tax Return Guide
 - Setting Reading Goals Mesabi Trust 2012 Tax Return Guide
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Mesabi Trust 2012 Tax Return Guide
 - Fact-Checking eBook Content of Mesabi Trust 2012 Tax Return Guide
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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