TABLE OF CONTENTS

GEN22000 ESTATES AND TRUSTS

22000.1	Estates
22000.1.1	Recording the Initial Inventory of Estate Assets
22000.1.2	Recording the Collection of Receivables
22000.1.3	Recording Assets Discovered Subsequent to Filing the Initial Asset
	Inventory
22000.1.4	Recording Income Earned on Principal Assets
22000.1.5	Investing Cash in Income-Producing Assets
22000.1.6	Recording Expenses Paid by Estate
22000.1.6.1	Payment of Expense Incurred Prior to Death of Decedent
22000.1.6.2	Payment of Expense Incurred by Estate
22000.1.6.2.1	Payment of Expense from Estate Principal
22000.1.6.2.2	Payment of Expense from Estate Income
22000.1.7	Sale of Principal Assets
22000.1.7.1	Sale of Principal Assets at a Gain
22000.1.7.2	Sale of Principal Assets at a Loss
22000.1.8	Distributions to Beneficiaries
22000.1.8.1	Distribution of Estate Principal Assets
22000.1.8.2	Distribution of Estate Income Assets
22000.1.8.3	Satisfaction of a Specific Legacy or Devise with Alternative Estate
	Property
22000.1.9	Transfer of Assets to a Testamentary Trust
22000.1.10	Closing the Estate
22000.1.10.1	Closing Income Accounts
22000.1.10.2	Closing Principal Accounts
22000.2	Trusts
22000.2.1	Opening the Trust - Transfer of Assets to the Trust
22000.2.2	Investment of Cash in Income-Producing Assets
22000.2.3	Receipt of Trust Income Items
22000.2.3.1	Trust Receipts Credited to Income
22000.2.3.1.1	Income on Principal Assets
22000.2.3.1.2	Amortization of Bond Premium
22000.2.3.1.3	Amortization of Bond Discount
22000.2.3.2	Trust Receipts Credited to Principal
22000.2.4	Trust Expenses
22000.2.4.1	Expenses Charged to Income
22000.2.4.1.1	Ordinary Expenses
22000.2.4.1.2	Administrative Expenses
22000.2.4.1.3	Depreciation and Depletion Expense
22000.2.4.1.3.1	Depreciation
22000.2.4.1.3.2	Depletion
22000.2.4.2	Expenses Charged to Principal
22000.2.4.2.1	Capital Expenditures
22000.2.4.2.2	Debt Repayment

22000.2.4.2.3	Other Expenses
22000.2.4.2.4	Depreciation and Depletion Expense
22000.2.4.2.4.1	Depreciation
22000.2.4.2.4.2	Depletion
22000.2.5	Distributions to Beneficiaries
22000.2.5.1	Distribution from Income
22000.2.5.2	Distribution from Principal
22000.2.6	Periodic Closing of Trust Books
22000.2.6.1	Closing Nominal Accounts - Income Items
22000.2.6.2	Closing Nominal Accounts - Principal Items
22000.2.7	Closing the Trust
22000.2.7.1	Accruing Income
22000.2.7.2	Distributions to Beneficiaries
22000.2.7.3	Closing Remaining Trust Accounts