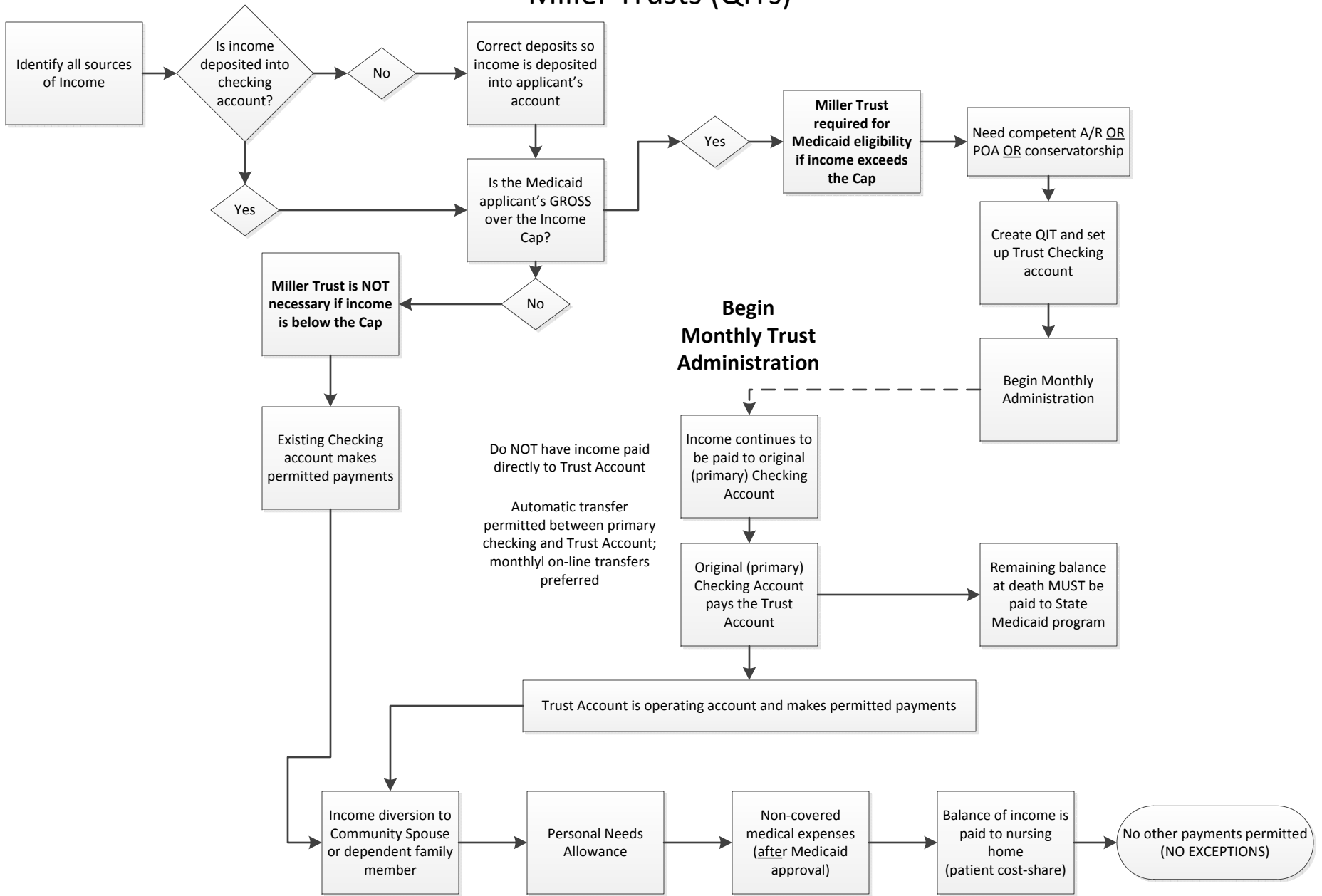


Miller Trusts (QITs)



Note: Permitted use of income is identical whether income is above or below the Cap