

MESA
ROYALTY
TRUST

2013

FEDERAL INCOME TAX
INFORMATION

MESA ROYALTY TRUST
(The “Trust”)

2013

FEDERAL INCOME TAX INFORMATION

This booklet provides 2013 tax information which will allow Certificate Holders to determine their pro rata share of income and deductions attributable to their investment in Mesa Royalty Trust (the “Trust”). Each Certificate Holder is encouraged to read the entire booklet very carefully. The material herein is not intended and should not be construed as professional tax or legal advice. Each Certificate Holder should consult the Certificate Holder’s own tax advisor regarding all tax compliance matters relating to the Units.

Instructions for Schedules A, B and C

Schedule A

For Certificate Holders who file income tax returns on the basis of the calendar year and the cash method during 2013, the Trustee has prepared Schedule A as an **EXAMPLE** which summarizes the income and expenses (for depletion computation see Schedule C below) required to prepare 2013 tax returns as if the Certificate Holder had held 100 Units during all of 2013.

Schedule B

Schedule B summarizes the monthly income and expenses (for depletion computation see Schedule C below) on a one Unit basis. Each Certificate Holder should compute his tax information by using the relevant information for each month that he was a Certificate Holder of record. The results of all appropriate months should be combined. Thus, a Certificate Holder with a taxable year ending January 31, 2013 would combine the results of February through December for 2012 and January for 2013.

Schedule C

Schedule C should be used by all Certificate Holders to compute depletion. Schedule C summarizes monthly depletion rates for each royalty interest on a one Unit basis. Calendar year Certificate Holders who acquired their Units in the initial distribution from Mesa Petroleum Co. and continue to own those Units should use Schedule C, Part I. Other Certificate Holders who acquired their Units subsequent to the initial distribution from Mesa Petroleum Co. should use Schedule C, Part II. Certificate Holders who acquired Units after October 11, 1990 may be entitled to percentage depletion on royalty income attributable to those Units and should also use Schedule C, Part III.

I. FEDERAL INCOME TAX INFORMATION

1. Reporting of Income and Deductions.

(a) *Direct Ownership Reporting.* Each Certificate Holder is taxable on his pro rata share of the income and expense of the Trust as if he were the direct owner of a pro rata share of the Trust assets. Thus, the taxable year for reporting a Certificate Holder’s share of the Trust’s income and expense is controlled by his taxable year and his method of accounting; the taxable year and method of accounting of the Trust are irrelevant, as is the period in which distributions are made by the Trust.

(b) *Types and Reporting of Trust Income and Deductions.*

(i) In general, royalty income is computed monthly based on proceeds realized in the preceding month by the Lease Owner from sales of oil and gas produced in an earlier month, and is received by the Trustee in the same month that the amount thereof is computed. Each schedule reports the amount received during the period covered by that schedule. Schedule B, Part I reports the royalty income and state severance taxes on a per Unit basis for each month. Schedule A, Part I reports the royalty income and state severance taxes based on 100 Units held by an example Certificate Holder of record during each month.

(ii) The Trustee invests the net proceeds received from the working interest owners (net of administration expenses) at the end of each month. The interest income earned on the net proceeds received from the working interest owners (net of administration expenses) at the end of a month is distributed to the Certificate Holders of record for that month. Schedule B, Part II reports, on a per Unit basis, the interest earned by the Trust on distributions received by the Trust from the working interest owners during 2013. Schedule A, Part II reports interest income based on 100 Units held by an example Certificate Holder of record during each month and assumes the Certificate Holder utilizes the cash method of accounting for federal income tax purposes. Accrual basis taxpayers should report interest income in the period it accrues regardless of when it is received. Cash basis taxpayers should report interest income in the period it is received by the Trustee.

(iii) Administration expenses shown on each schedule represent amounts paid for and incurred during the period. Schedule B, Part II reports the administration expense on a per Unit basis for each month. Schedule A, Part II reports the administration expense based on 100 Units held by an example Certificate Holder of record during each month.

(c) *Taxable Year.* All schedules are prepared on a calendar year basis. Certificate Holders with taxable years other than the calendar year should use Schedules B and C. Schedules B and C are prepared by month on a per Unit basis to permit Certificate Holders to obtain their tax information by computing the relevant information for each month during their taxable year and then combining the results of each month.

(d) *Unit Multiplication.* Because Schedules B and C show only results per Unit, it will be necessary to multiply the results shown by the number of Units owned by the Certificate Holder during the applicable period to obtain the amount to be reported on his tax return. Income and deductions other than depletion may be taken directly from the appropriate schedules. Depletion per Unit must be computed as provided in paragraph 2 below.

(e) *Individual Taxpayer.* For Certificate Holders who held Units as an investment during 2013 and who file Form 1040, it is suggested that the items of income and deduction for 2013 be reported in the following manner:

<u>Item</u>	<u>Form 1040</u>
Royalty Income*	Line 4, Part I, Schedule E
Depletion	Line 18, Part I, Schedule E
Severance Taxes	Line 16, Part I, Schedule E
Interest Income	Line 1, Part I, Schedule B
Administration Expense	Line 23, Schedule A

<u>Item</u>	<u>Form 8960</u>
Schedule E Items (Royalties; Depletion)	Line 4a, Part I
Schedule B Items (Interest Income)	Line 1, Part I
Schedule D Items (Capital Gain/Loss)	Line 5a, Part I

* The San Juan royalty is divided into two parts for state tax purposes. For federal income tax purposes, it may be shown as a single royalty.

The Tax Reform Act of 1986 made changes as to the classification of certain income and expense items. Royalty income, net of depletion and severance taxes, is considered portfolio income. Interest income is also portfolio income. Administration expense is “investment expense.”

An individual having adjusted gross income in excess of \$200,000 (or \$250,000 for married taxpayers filing joint returns) is subject to the Net Investment Income Tax of 3.8% on the lesser of such excess or the individual's net investment income. Net investment income generally includes interest income and royalty income derived from investments such as the Units as well as any net gain from the disposition of Units. The Net Investment Income Tax should be computed on Form 8960 for an individual.

See Exhibits I through IV for examples of how to report the items listed above.

(f) *Sale of Units.* The sale, exchange or other disposition of a Unit is a taxable transaction for federal income tax purposes and may be a taxable transaction for state income tax purposes. Gain or loss is computed under the usual tax principles as the difference between the selling price and the adjusted tax basis of a Unit. The adjusted tax basis of a Unit is the original cost or other basis of the Unit adjusted to reduce for any depletion allowed or allowable and for any increases or decreases in the Non-Tax Account during the time the Units were owned. Effective for property placed in service after December 31, 1986, the amount of gain, if any, realized upon the disposition of oil and gas property is treated as ordinary income to the extent of the intangible drilling and development costs incurred with respect to the property and depletion claimed with respect to that property to the extent it reduced the taxpayer's basis in the property. Under this provision, depletion attributable to a Unit acquired after 1986 will be subject to recapture as ordinary income upon disposition of the Unit or upon disposition of the oil and gas property to which the depletion is attributable. The balance of any gain or any loss will be capital gain or loss if those Units were held by the Certificate Holder as a capital asset, either long-term or short-term depending on the holding period of the Units. That capital gain or loss will be long-term if a Certificate Holder's holding period for those Units exceeded one year as of the date of sale or exchange. A long-term capital gains rate of 20% applies to most capital assets sold after December 31, 2012 with a holding period of more than one year. Capital gain or loss will be short-term if the Unit has not been held for more than one year at the time of the disposition. Capital gain or loss should be reported on Schedule D, Form 1040 for an individual. Gain may also be subject to the 3.8% Net Investment Income Tax in certain circumstances.

(g) *Widely Held Fixed Investment Trust Information.* The Trustee assumes that some Units are held by a middleman, as such term is broadly defined in U.S. Treasury Regulations (and includes custodians, nominees, certain joint owners, and brokers holding an interest for a custodian in street name). Therefore, the Trustee considers the Trust to be a non-mortgage widely held fixed investment trust (“WHFIT”) for U.S. federal income tax purposes. The Bank of New York Mellon Trust Company, N.A. (“Trustee”), 919 Congress Avenue, Austin, Texas 78701, telephone number 1-512-236-6545, is the representative of the Trust that will provide tax information in accordance with applicable U.S. Treasury Regulations governing the information reporting requirements of the Trust as a WHFIT. Notwithstanding the foregoing, the middlemen holding Units on behalf of Certificate Holders, and not the Trustee of the Trust, are solely responsible for complying with the information reporting requirements under the U.S. Treasury Regulations with respect to such Units, including the issuance of IRS Forms 1099 and certain written tax statements. Certificate Holders whose Units are held by middlemen should consult with such middlemen regarding the information that will be reported to them by the middlemen with respect to the Units.

2. Computation of Depletion. Subject to the date restrictions for percentage depletion discussed herein, each Certificate Holder should determine his depletion allowance by taking the greater of cost or percentage depletion allowable. Percentage depletion with respect to the fixed contract gas from the Hugoton royalty is no longer available due to the expiration (at the end of 1989) of the underlying gas contract. However, as a result of the Revenue Reconciliation Act of 1990 (the “1990 Act”), Certificate Holders may be eligible for percentage depletion with respect to royalty income attributable to Units acquired after October 11, 1990. Consequently, if Units were acquired on or before October 11, 1990, Certificate Holders need only determine cost depletion.

(a) *Cost Depletion.* Certificate Holders who acquired their Units in the initial distribution from Mesa Petroleum Co. and continue to own those Units need not compute cost depletion since that amount has been computed and is shown on Schedule C, Part I (on a per Unit basis). All other Certificate Holders should

multiply their adjusted basis in each royalty by the percentage indicated on Schedule C, Part II. This percentage was obtained by dividing gross royalty income realized during the period by total estimated gross income from the royalty. A Certificate Holder's basis in each royalty is determined by apportioning his basis in the Units among the royalties based on the relative fair market value of each on the date the Units were acquired by him. Schedule C, Part II ("Basis Allocation Percentage") sets forth the Trustee's opinion of the relative fair market values of the royalties on December 31, 2013. The Trustee intends to redetermine the relative values of the royalties annually.

(b) *Percentage Depletion.* Generally, prior to the 1990 Act, the transferee of an oil and gas property could not claim percentage depletion with respect to production from that property if it was proven at the time of transfer. As a result of the 1990 Act, this rule will not be applicable in the case of transfers of properties after October 11, 1990. Eligible Certificate Holders that acquired Units after October 11, 1990, may be entitled to claim an allowance for percentage depletion with respect to royalty income from each royalty (Hugoton or San Juan) attributable to those Units to the extent that this allowance exceeds cost depletion with respect to that royalty (Hugoton or San Juan) as computed above for the relevant period. Percentage depletion with respect to those Units may be calculated using the per Unit factors on Schedule C, Part III. These factors were obtained by multiplying the corresponding royalty income factors on Schedule B by the statutory percentage depletion rate of 15%. Percentage depletion should then be compared to the cost depletion calculated for the relevant period for those Units. The depletion allowance with respect to Units acquired after October 11, 1990 will be the greater of cost or percentage depletion.

3. Reconciliation of Net Income and Cash Distributions - Non-Tax Account. The difference between the per Unit net income for a period and the per Unit cash distributions reported for that period (even though distributed in a later period) is attributable to adjustments in the Non-Tax Account. The Non-Tax Account is increased by expenditures which are not deductible and by increases in the cash reserves established by the Trustee for the payment of future expenditures. The Non-Tax Account is decreased by the recoupment of capital items and by reductions in previously established cash reserves.

4. Adjustments to Basis. Each Certificate Holder should reduce his tax basis in each royalty by the amount of depletion allowable with respect to that royalty and his tax basis in his Units by the amount of depletion allowable with respect to all royalties. Each Certificate Holder should also increase his tax basis in the Units by his pro rata share of any increase in the Non-Tax Account and decrease his tax basis in the Units by his pro rata share of any decrease in the Non-Tax Account.

5. Foreign Persons. The federal income taxation of non-resident aliens and foreign corporations is highly complex, and it is recommended that such persons consult their own tax advisors.

II. STATE INCOME TAX RETURNS

Schedules A, B and C set forth the states from which the income of the Trust is derived. Each Certificate Holder should consult his tax advisor regarding the requirements for filing state income tax returns in his state of residence and the states from which the Trust's income is derived.

The Bank of New York Mellon Trust Company, N.A.
Corporate Trustee
919 Congress Avenue
Austin, Texas 78701
(512) 236-6545

MESA ROYALTY TRUST
 EIN 74-6284806
 TAX INFORMATION FOR THE YEAR 2013

SCHEDULE A: CERTIFICATE HOLDER CALCULATIONS

For Certificate Holders Filing Returns On The Basis of Calendar Year and the Cash Method

EXAMPLE

The calculations below are based on 100 Units held each month.
 (See Schedule B for factors used in the calculations).

<u>Month</u>	<u>Jan.</u>	<u>Feb.</u>	<u>Mar.</u>	<u>Apr.</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Aug.</u>	<u>Sep.</u>	<u>Oct.</u>	<u>Nov.</u>	<u>Dec.</u>
Units held	100	100	100	100	100	100	100	100	100	100	100	100

Part I - Royalty Information

	Royalty Income (Line 4, Part I, Sched. E)	Severance Taxes (Line 16, Part I, Sched. E)
Kansas	\$60.14	\$0.00
New Mexico	\$125.62	\$19.58
Colorado	\$29.65	\$1.29
Total	\$215.41	\$20.87

Part II - Other Income And Expenses

	Interest Income (Line 1, Part I, Sched. B)	Administration Expense (Line 23, Schedule A)
Period	\$0.01	\$8.75
Post Period	\$0.00	\$0.00
Total	\$0.01	\$8.75

Part III - Reconciliation Of Net Income and Cash Distribution

NET INCOME	
Royalty Income	\$215.41
Interest Income	0.01 *
Less: Severance Tax	(20.87)
Administration Expense	(8.75)
Decrease(Increase) in Cash Reserve	0.00
TOTAL (EQUALS CASH DISTRIBUTION)	\$185.80

* Includes taxes withheld from amounts distributable to non-resident aliens and foreign corporations.

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SCHEDULE B: ONE UNIT FACTORS

Multiply amounts per unit shown below by the number of units owned at the end of each record month. Combine the results and report where indicated on Form 1040.

Month	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Full Year Totals
Part I - Royalty Information													
Royalty Income													
Kansas	\$0.064648	\$0.062389	\$0.067258	\$0.069572	\$0.053592	\$0.063067	\$0.050770	\$0.064454	\$0.006874	\$0.016468	\$0.017111	\$0.065151	\$0.601354
New Mexico	\$0.124440	\$0.108258	\$0.130967	\$0.094383	\$0.003760	\$0.065814	\$0.060002	\$0.106062	\$0.131448	\$0.142384	\$0.147841	\$0.140872	\$1.256231
Colorado	\$0.006317	\$0.043049	\$0.002307	\$0.038322	\$0.015206	\$0.016739	\$0.021165	\$0.085023	\$0.018790	\$0.017789	\$0.016543	\$0.015267	\$0.296517
Totals	\$0.195405	\$0.213696	\$0.200532	\$0.202277	\$0.072558	\$0.145620	\$0.131937	\$0.255539	\$0.157112	\$0.176641	\$0.181495	\$0.221290	\$2.154102
Severance Taxes													
Kansas	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000
New Mexico	\$0.014514	\$0.017244	\$0.015581	\$0.014073	\$0.016676	\$0.016118	\$0.015659	\$0.016647	\$0.017028	\$0.017021	\$0.017434	\$0.017766	\$0.195761
Colorado	\$0.002487	\$0.001103	\$0.001142	\$0.000927	\$0.001048	\$0.001144	\$0.001131	\$0.001050	\$0.000997	\$0.000944	\$0.000904	\$0.000063	\$0.012940
Totals	\$0.017001	\$0.018347	\$0.016723	\$0.015000	\$0.017724	\$0.017262	\$0.016790	\$0.017697	\$0.018025	\$0.017965	\$0.018338	\$0.017829	\$0.208701
PART II - Other Income And Expense													
Interest Income													
Period	\$0.000007	\$0.000009	\$0.000006	\$0.000008	\$0.000009	\$0.000006	\$0.000007	\$0.000006	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000058
Post Period	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000
Totals	\$0.000007	\$0.000009	\$0.000006	\$0.000008	\$0.000009	\$0.000006	\$0.000007	\$0.000006	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000058
Administration Expense													
Period	\$0.013261	\$0.006149	\$0.009021	\$0.007195	\$0.011236	\$0.001503	\$0.008711	\$0.008479	\$0.000639	\$0.007613	\$0.006276	\$0.007405	\$0.087488
Post Period	--	--	--	--	--	--	--	--	--	--	--	--	\$0.000000
Totals	\$0.013261	\$0.006149	\$0.009021	\$0.007195	\$0.011236	\$0.001503	\$0.008711	\$0.008479	\$0.000639	\$0.007613	\$0.006276	\$0.007405	\$0.087488
Part III - Reconciliation Of Net Income And Cash Distribution Per Unit													
Net Income:													
Royalty Income	\$0.195405	\$0.213696	\$0.200532	\$0.202277	\$0.072558	\$0.145620	\$0.131937	\$0.255539	\$0.157112	\$0.176641	\$0.181495	\$0.221290	\$2.154102
Interest Income	\$0.000007	\$0.000009	\$0.000006	\$0.000008	\$0.000009	\$0.000006	\$0.000007	\$0.000006	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000058
Less: Severance Tax	\$0.017001	\$0.018347	\$0.016723	\$0.015000	\$0.017724	\$0.017262	\$0.016790	\$0.017697	\$0.018025	\$0.017965	\$0.018338	\$0.017829	\$0.208701
Administration Expense	\$0.013261	\$0.006149	\$0.009021	\$0.007195	\$0.011236	\$0.001503	\$0.008711	\$0.008479	\$0.000639	\$0.007613	\$0.006276	\$0.007405	\$0.087488
Decrease (Increase) in Cash Reserve	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000
Total (equals cash distributions)*	\$0.165150	\$0.189209	\$0.174794	\$0.180090	\$0.043607	\$0.126861	\$0.106443	\$0.229369	\$0.138448	\$0.151063	\$0.156881	\$0.196056	\$1.857971

* Includes taxes withheld from amounts otherwise distributable to non-resident aliens and foreign corporations.

MESA ROYALTY TRUST
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SCHEDULE C: DEPLETION

See page 3 of instructions for the computation of depletion.
 The amounts shown below are per unit.

Part I

Cost depletion for Calendar Year individuals who acquired their Units as a distribution from Mesa Petroleum Co. on Nov. 16, 1979 and continue to own those Units.

Depletion: \$ 0.41605392 Per Unit

Part II

Cost depletion percentages per Unit for Calendar Year individuals who acquired their Units subsequent to the distribution from Mesa Petroleum Co.

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<u>Month</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>2013 Annual Rate</u>	<u>Basis Allocation Percentage</u>
Cost Depletion Percentage														
1) Hugoton Royalty (Kansas)	2.861452%	2.800625%	2.872982%	2.944465%	2.782179%	3.092233%	3.119219%	3.430836%	3.326016%	3.590147%	3.623278%	3.871776%	32.259231%	23.134528%
2) San Juan Royalty														
(a) New Mexico	1.687481%	1.520038%	1.782720%	1.739727%	1.657809%	1.797343%	1.900852%	1.921584%	2.061878%	2.126244%	2.118691%	2.148667%	20.290717%	59.392826%
(b) Colorado	2.926170%	1.517485%	1.673951%	1.431862%	1.565580%	1.497333%	1.525662%	1.446466%	1.545393%	1.600763%	1.525725%	0.169207%	16.962977%	17.472646%
(c) Total San Juan	4.613651%	3.037523%	3.456671%	3.171589%	3.223389%	3.294676%	3.426514%	3.368050%	3.607271%	3.727007%	3.644416%	2.317874%	37.253694%	76.865472%
														100.00%

Part III

Percentage depletion per Unit for Calendar Year individuals who acquired Units after October 11, 1990.

<u>Month</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>	<u>Jul</u>	<u>Aug</u>	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Totals</u>
Percentage Depletion													
1) Hugoton Royalty (Kansas)	\$0.009697	\$0.009358	\$0.010089	\$0.010436	\$0.008039	\$0.009460	\$0.007615	\$0.009668	\$0.001031	\$0.002470	\$0.002567	\$0.009773	\$0.090203
2) San Juan Royalty													
(a) New Mexico	\$0.018666	\$0.016239	\$0.019645	\$0.014158	\$0.000564	\$0.009872	\$0.009001	\$0.015909	\$0.019717	\$0.021358	\$0.022176	\$0.021131	\$0.188436
(b) Colorado	\$0.000948	\$0.006457	\$0.000346	\$0.005749	\$0.002281	\$0.002511	\$0.003175	\$0.012753	\$0.002819	\$0.002669	\$0.002481	\$0.002290	\$0.044479
(c) Total San Juan	\$0.019614	\$0.022696	\$0.019991	\$0.019907	\$0.002845	\$0.012383	\$0.012176	\$0.028662	\$0.022536	\$0.024027	\$0.024657	\$0.023421	\$0.232915

MESA ROYALTY TRUST
EIN 74-6284806

Exhibit I

Individual Unit Holder's Specific Location Of Items On Schedule E

SCHEDULE E (Form 1040) Supplemental Income and Loss
2013
OMB No. 1545-0074
Attachment Sequence No. 13
Part I Income or Loss From Rental Real Estate and Royalties
1 Rents received
4 Royalties received
5 Advertising
6 Auto and travel
7 Cleaning and maintenance
8 Commissions
9 Insurance
10 Legal and other professional fees
11 Management fees
12 Mortgage interest paid to banks, etc.
13 Other interest
14 Repairs
15 Supplies
16 Taxes
17 Utilities
18 Depreciation expense or depletion
19 Other
20 Total expenses
21 Subtract line 20 from line 3 and/or 4
22 Deductible rental real estate loss
23a-e Totals
24 Income
25 Losses
26 Total rental real estate and royalty income or (loss)

Royalty Income



Severance Taxes Depletion



MESA ROYALTY TRUST
EIN 74-6284806

Exhibit II

Individual Unit Holder's Specific Location Of Interest Income On Schedule B

Interest
Expense →

SCHEDULE B (Form 1040A or 1040)		Interest and Ordinary Dividends		OMB No. 1545-0074	
Department of the Treasury Internal Revenue Service (99)		▶ Attach to Form 1040A or 1040. ▶ Information about Schedule B (Form 1040A or 1040) and its instructions is at www.irs.gov/scheduleb .		2013 Attachment Sequence No. 08	
Name(s) shown on return			Your social security number		
Part I Interest (See Instructions on back and the instructions for Form 1040A, or Form 1040, line 8a.) Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.	1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address ▶ <u>MESA ROYALTY TRUST 74-6284806</u>	Amount		
	2	Add the amounts on line 1			
	3	Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815			
	4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ▶			
Note. If line 4 is over \$1,500, you must complete Part III.				Amount	
Part II Ordinary Dividends (See Instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.) Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.	5	List name of payer ▶			
	6	Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ▶			
Note. If line 6 is over \$1,500, you must complete Part III.					
Part III Foreign Accounts and Trusts (See instructions on back.)	7a At any time during 2013, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), formerly TD F 90-22.1, to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements			Yes	No
	b If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ▶				
	8 During 2013, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back				

MESA ROYALTY TRUST

EIN 74-6284806

Exhibit III

Individual Unit Holder's Specific Location Of Administration Expense On Schedule A

SCHEDULE A (Form 1040)	Itemized Deductions	OMB No. 1545-0074 2013 Attachment Sequence No. 07
Department of the Treasury Internal Revenue Service (IRS)		Your social security number
Name(s) shown on Form 1040		
▶ Information about Schedule A and its separate instructions is at www.irs.gov/schedulea . ▶ Attach to Form 1040.		
Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others. 1 Medical and dental expenses (see instructions) 2 Enter amount from Form 1040, line 38 2 3 Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1949, multiply line 2 by 7.5% (.075) instead 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	1 2 3 4
Taxes You Paid	5 State and local (check only one box): a <input type="checkbox"/> Income taxes, or b <input type="checkbox"/> General sales taxes 6 Real estate taxes (see instructions) 7 Personal property taxes 8 Other taxes. List type and amount ▶ 9 Add lines 5 through 8	5 6 7 8 9
Interest You Paid	10 Home mortgage interest and points reported to you on Form 1098 11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶ Note. Your mortgage interest deduction may be limited (see instructions). 12 Points not reported to you on Form 1098. See instructions for special rules 13 Mortgage insurance premiums (see instructions) 14 Investment interest. Attach Form 4952 if required. (See instructions.) 15 Add lines 10 through 14	10 11 12 13 14 15
Gifts to Charity	16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions 17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500 18 Carryover from prior year 19 Add lines 16 through 18	16 17 18 19
Casualty and Theft Losses	20 Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20
Job Expenses and Certain Miscellaneous Deductions	21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶ 22 Tax preparation fees 23 Other expenses—investment, safe deposit box, etc. List type and amount ▶ MESA ROYALTY TRUST 74-6284806 24 Add lines 21 through 23 25 Enter amount from Form 1040, line 38 25 26 Multiply line 25 by 2% (.02) 27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	21 22 23 24 25 26 27
Other Miscellaneous Deductions	28 Other—from list in instructions. List type and amount ▶	28
Total Itemized Deductions	29 Is Form 1040, line 38, over \$150,000? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter. 30 If you elect to itemize deductions even though they are less than your standard deduction, check here	29

Administration Expense →

MESA ROYALTY TRUST
EIN 74-6284806

Exhibit IV

Individual Unit Holder's Specific Location of Investment Income Items on Form 8960

- Schedule B Items Including Interest Income →
- Schedule E Items Including Royalty Income and Depletion →
- Schedule D Items Including Capital Gain/Loss →

Form 8960 Department of the Treasury Internal Revenue Service (90)	Net Investment Income Tax— Individuals, Estates, and Trusts Attach to Form 1040 or Form 1041. Information about Form 8960 and its separate instructions is at www.irs.gov/form8960 .	OMB No. 1545-2227 2013 Attachment Sequence No. 72
Name(s) shown on Form 1040 or Form 1041		Your social security number or EIN
Part I Investment Income <input type="checkbox"/> Section 6013(g) election (see instructions) <input type="checkbox"/> Regulations section 1.1411-10(g) election (see instructions)		
1	Taxable interest (Form 1040, line 8a; or Form 1041, line 1)	1
2	Ordinary dividends (Form 1040, line 9a; or Form 1041, line 2a)	2
3	Annuities from nonqualified plans (see instructions)	3
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (Form 1040, line 17; or Form 1041, line 5)	4a
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b
c	Combine lines 4a and 4b	4c
5a	Net gain or loss from disposition of property from Form 1040, combine lines 13 and 14; or from Form 1041, combine lines 4 and 7	5a
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c
d	Combine lines 5a through 5c	5d
6	Changes to investment income for certain CFCs and PFICs (see instructions)	6
7	Other modifications to investment income (see instructions)	7
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7	8
Part II Investment Expenses Allocable to Investment Income and Modifications		
9a	Investment interest expenses (see instructions)	9a
b	State income tax (see instructions)	9b
c	Miscellaneous investment expenses (see instructions)	9c
d	Add lines 9a, 9b, and 9c	9d
10	Additional modifications (see instructions)	10
11	Total deductions and modifications. Add lines 9d and 10	11
Part III Tax Computation		
12	Net investment income. Subtract Part II, line 11 from Part I, line 8. Individuals complete lines 13–17. Estates and trusts complete lines 18a–21. If zero or less, enter -0-	12
Individuals:		
13	Modified adjusted gross income (see instructions)	13
14	Threshold based on filing status (see instructions)	14
15	Subtract line 14 from line 13. If zero or less, enter -0-	15
16	Enter the smaller of line 12 or line 15	16
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (.038). Enter here and on Form 1040, line 60	17
Estates and Trusts:		
18a	Net investment income (line 12 above)	18a
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b
c	Undistributed net investment income. Subtract line 18b from 18a (see instructions)	18c
19a	Adjusted gross income (see instructions)	19a
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c
20	Enter the smaller of line 18c or line 19c	20
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (.038). Enter here and on Form 1041, Schedule G, line 4	21