

MADE FOR DEPRECIATION OF THAT PORTION OF ANY PROPERTY USED BY A BENEFICIARY AS A RESIDENCE OR FOR DEPRECIATION OF ANY PROPERTY, AS THEN CONSTITUTED, HELD BY THE TRUSTEE ON JULY 1, 1965 FOR WHICH THE TRUSTEE IS NOT THEN MAKING AN ALLOWANCE FOR DEPRECIATION;

(3) ONE HALF OF COURT COSTS, ATTORNEY'S FEES, AND OTHER FEES ON PERIODIC JUDICIAL ACCOUNTING, UNLESS THE COURT DIRECTS OTHERWISE;

(4) COURT COSTS, ATTORNEY'S FEES, AND OTHER FEES ON OTHER ACCOUNTINGS OR JUDICIAL PROCEEDINGS IF THE MATTER PRIMARILY CONCERNS THE INCOME INTEREST, UNLESS THE COURT DIRECTS OTHERWISE;

(5) COMPENSATION OF THE TRUSTEE ON INCOME AS PROVIDED BY §14-103(B) OF THIS TITLE AND ALL EXPENSES REASONABLY INCURRED FOR CURRENT MANAGEMENT OF PRINCIPAL AND APPLICATION OF INCOME;

(6) ANY TAX LEVIED UPON RECEIPTS DEFINED AS INCOME UNDER THIS SUBTITLE OR THE TRUST INSTRUMENT AND PAYABLE BY THE TRUSTEE.

(B) IF CHARGES AGAINST INCOME ARE OF UNUSUAL AMOUNT, THE TRUSTEE MAY BY MEANS OF RESERVES OR OTHER REASONABLE MEANS CHARGE THEM OVER A REASONABLE PERIOD OF TIME AND WITHHOLD FROM DISTRIBUTION SUFFICIENT SUMS TO REGULARIZE DISTRIBUTIONS.

(C) THE FOLLOWING CHARGES SHALL BE MADE AGAINST PRINCIPAL:

(1) SPECIAL COMPENSATION OF TRUSTEES, EXPENSES REASONABLY INCURRED IN CONNECTION WITH PRINCIPAL, COURT COSTS AND ATTORNEY'S FEES PRIMARILY CONCERNING MATTERS OF PRINCIPAL, AND TRUSTEE'S COMPENSATION ON PRINCIPAL AS [[PROVIDES]] PROVIDED BY §14-103(C) OF THIS TITLE;

(2) CHARGES NOT PROVIDED FOR IN SUBSECTION (A), INCLUDING THE COST OF INVESTING AND REINVESTING PRINCIPAL, THE PAYMENTS ON PRINCIPAL OF AN INDEBTEDNESS (INCLUDING A MORTGAGE AMORTIZED BY PERIODIC PAYMENTS OF PRINCIPAL AND MORTGAGE PREPAYMENT CHARGES), EXPENSES FOR PREPARATION OF PROPERTY FOR RENTAL OR SALE, AND, UNLESS THE COURT DIRECTS OTHERWISE, EXPENSES INCURRED IN MAINTAINING OR DEFENDING ANY ACTION TO CONSTRUCT THE TRUST OR PROTECT IT OR THE PROPERTY OR ASSURE THE TITLE OF ANY TRUST PROPERTY;

(3) EXTRAORDINARY REPAIRS OR EXPENSES INCURRED IN MAKING A CAPITAL IMPROVEMENT TO PRINCIPAL, BUT, A TRUSTEE SHALL ESTABLISH AN ALLOWANCE FOR