

They Steal Money

Summary

One way they stole money was to use two versions of the Estate Tax Return with payment. These are not amendments or corrections, but two separate versions with the same dates. There is only supposed to be one. The innocent family member sent me a copy of a \$175,000 version, which suggests that this was the version that was sent to her. The \$119,000 version appears to be a doctored version of this \$175,000 version (page 3). Based on the known accounting, the secret advisors sent the innocent family member the \$175,000 version for signature and payment, then doctored that \$175,000 version to read \$119,000, and sent the \$119,000 version with a \$119,000 payment, and not the \$175,000 payment, to the IRS. The basic difference between the \$175,000 payment and the \$119,000 payment disappeared from their accounting (page 5). Money is not supposed to disappear. If Jean Nader were not totally innocent she would not have sent me a copy of the \$175,000. The two versions of the Estate Tax Return are exposed because of this temporary break in the secrecy.

\$175,000 version for innocent family member to sign

- (a) Extension Request, IRS Form 4768 - dated June 11, 1992. Payment has to be included with this IRS Form 4768 (Page 1).
- (b) Estate Tax Return, IRS Form 706 - dated September 2 and 8, 1992 (Page 2)

\$119,000 version actually sent to the IRS

- (a) Extension Request, IRS Form 4768 - dated June 11, 1992. This \$119,000 version is a doctored version of the \$175,000 version (Page 3).
- (b) Estate Tax Return, IRS Form 706 – Missing. There has to be a \$119,000 version of the IRS Form 706 somewhere (Page 4).

Application for Extension of Time To File a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes

OMB No. 1545 0181
Expires 7-31-93

Rev. August 1990

Department of the Treasury
Internal Revenue Service

(For filers of Forms 706, 706-A, and 706NA)

Note: Use Form 2758 to request an extension for Forms 706GS(D) and 706GS(T).

Part I Identification

Decedent's first name and middle initial Jean M.	Decedent's last name O'Connell	Date of death Sept. 15, 1991
Name of application filer Edward J. White and Jean M. Nader, Co-Executors	Decedent's social security number 230 50 6044	
Address of application filer (Number and street) 118 South Royal St.	Estate tax return due date June 15, 1992	
City, state, and ZIP code Alexandria, Va. 22314		

Part II Extension of Time To File (Sec. 6081)

You must attach your written statement to explain in detail why it is impossible or impractical to file a reasonably complete return within 9 months after the date of the decedent's death

Extension date requested: Sept. 15, 1992

Part III Extension of Time To Pay (Sec. 6161)

You must attach your written statement to explain in detail why it is impossible or impractical to pay the full amount of the estate (or GST) tax by the return due date. If the taxes cannot be determined because the size of the gross estate is unascertainable, check here and enter "0." or other appropriate amount on Part IV, line 3. You must attach an explanation

Extension date requested:

Part IV Payment To Accompany Extension Request

1 Amount of estate and GST taxes estimated to be due	1	175,000	
2 Amount of cash shortage (complete Part III)	2		
3 Balance due (subtract line 2 from line 1) (Pay with this application.)	3	175,000	

Signature and Verification

If filed by executor—Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made herein and attached are true and correct.

Edward J. White
EDWARD J. WHITE
Executor's signature

Co-Executors
June 11, 1992
Title Date

If filed by someone other than the executor—Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made herein and attached are true and correct, that I am authorized by the executor to file this application, and that I am (check box(es) that applies):

A member in good standing of the bar of the highest court of (specify jurisdiction) ▶

A certified public accountant duly qualified to practice in (specify jurisdiction) ▶

An attorney. (The power of attorney need not be submitted unless requested.)

Fake payment to the IRS is for \$175,000

Part V Notice to Applicant—To be completed by the IRS

1 The application for extension of time to file (Part II) is

Approved

Not approved because

The application for extension of time to pay (Part III) is:

Approved

Not approved because

The framed area in the \$175,000 version and in the \$119,000 version of the extension request for the estate tax return, both dated June 11, 1992, are exactly the same. The lawyer's signature, printed name and the typed information are identical in form and spacing. Evidence suggests the \$175,000 version was doctored to create the \$119,000 version after Jean Nader signed it. Approximately three months later, on September 8, 1992, they have Jean Nader sign a \$175,000 version of the estate tax return which states that \$175,000 had previously been paid to the IRS (line 25...Prior payments...175,000.00). The checking account and the later amended estate tax returns show that only \$119,000 had been paid to the IRS. Jean Nader would not knowing take part in stealing money.

United States Estate (and Generation-Skipping Transfer) Tax Return

(Rev. July 1990) Department of the Treasury Internal Revenue Service

Estate of a citizen or resident of the United States (see separate instructions). To be filed for decedents dying after December 31, 1989, and before January 1, 1993. For Paperwork Reduction Act Notice, see page 1 of the instructions.

OMB No. 1545-0015 Expires 6-30-93

Part 1 - Decedent and Executor. 1a Decedent's first name and middle initial (and maiden name, if any) Jean M. 1b Decedent's last name O'Connell 2 Decedent's social security no. 230 50 6044 3a Domicile at time of death (county and state) Fairfax County, Virginia 3b Year domicile established pre 1960 4 Date of birth 2/1/12 5 Date of death 9/15/91 6a Name of executor (see instructions) Edward J. White Co-Executor 6b Executor's address (number and street including apartment number or rural route; city, town, or post office; state; and ZIP code) 118 South Royal St. Alexandria, Va. 22314 7a Name and location of court where will was probated or estate administered Circuit Court Fairfax Co., Va. 7b Case number 49160 8 If decedent died testate, check here [X] and attach a certified copy of the will. 9 If Form 4768 is attached, check here [X] 10 If Schedule R-1 is attached, check here []

Part 2 - Tax Computation. 1 Total gross estate (from Part 5, Recapitulation, page 3, item 10) 1,041,017 55 2 Total allowable deductions (from Part 5, Recapitulation, page 3, item 20) 108,803 52 3 Taxable estate (subtract line 2 from line 1) 932,214 03 4 Adjusted taxable gifts (total taxable gifts (within the meaning of section 2503) made by the decedent after December 31, 1976, other than gifts that are includible in decedent's gross estate (section 2001(b)) 42,600 00 5 from Table A in the instructions 974,814 03 6 line 5 or \$21,040,000. If zero on line 7c 335,977 47 7a 7b 7c 8 Total tentative tax (add lines 6 and 7c) 335,977 47 9 Total gift tax payable with respect to gifts made by the decedent and paid by the decedent's spouse for such spouse's share of split gifts (section 2513) and they are includible in the decedent's gross estate (see instructions) 8,824 00 10 Gross estate tax (subtract line 9 from line 8) 327,153 47 11 Unified credit against estate tax from Table B in the instructions 192,800 12 Adjustment to unified credit. (This adjustment may not exceed \$6,000. See instructions.) 13 Allowable unified credit (subtract line 12 from line 11) 192,800 00 14 Subtract line 13 from line 10 (but do not enter less than zero) 134,353 47 15 Credit for state death taxes. Do not enter more than line 14. Compute credit by using amount on line 3 less \$60,000. See Table C in the instructions and attach credit evidence (see instructions) 29,403 99 16 Subtract line 15 from line 14 104,949 99 17 Credit for Federal gift taxes on pre-1977 gifts (18 Credit for foreign death taxes (from Schedule 19 Credit for tax on prior transfers (from Schedule 20 Total (add lines 17, 18, and 19) 21 Net estate tax (subtract line 20 from line 16) 104,949 99 22 Generation-skipping transfer taxes (from Schedule R, Part 2, line 10) 23 Section 4980A increased estate tax (from Schedule S, Part I, line 17) (see instructions) 24 Total transfer taxes (add lines 21, 22, and 23) 175,000 00 25 Prior payments. Explain in an attached statement 26 United States Treasury bonds redeemed in payment of estate tax 27 Total (add lines 25 and 26) 175,000 00 28 Balance due (or overpayment) (subtract line 27 from line 24). OVERPAYMENT (70,050 51)

Fake payment to the IRS is for \$175,000

This math error (\$134,353.47 less \$29,403.99 is \$104,949.48, not \$104,949.99) on this \$175,000 version of Form 706 is carried over to the \$119,000 version of Form 706 (amended 6/21/93).

penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than the executor) is based on all information of which he or she has any knowledge. Signature(s) of executor(s) Edward J. White Co-Executor Date 9/2/92 9-8-92

Signature of preparer other than executor Reference Actual payment to IRS (6/11/92) \$119,000.00 Refund (11/13/92) -14,050.50 Estate tax \$104,949.48 Date 2

4768

Application for Extension of Time To File a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes

OMB No. 1545-0181 Expires 7-31-93

(Rev. August 1990)

Department of the Treasury Internal Revenue Service

(For filers of Forms 706, 706-A, and 706NA)

Note: Use Form 2758 to request an extension for Forms 706GS(D) and 706GS(T).

Part I Identification

Form with fields for Decedent's name (Jean M. O'Connell), Date of death (Sept. 15, 1991), Name of application filer (Edward J. White and Jean M. Nader), Decedent's social security number (230 50 6044), Address (118 South Royal St.), and City/State/ZIP (Alexandria, Va. 22314).

Part II Extension of Time To File (Sec. 6081)

Section for extension of time to file, with a statement of reasons and an extension date requested of Sept. 15, 1992.

Part III Extension of Time To Pay (Sec. 6161)

Section for extension of time to pay, with a statement of reasons and an extension date requested.

Part IV Payment To Accompany Extension Request

Table with 3 rows: 1. Amount of estate and GST taxes estimated to be due. 2. Amount of cash shortage. 3. Balance due (subtract line 2 from line 1). Values shown are 119,000 for lines 1 and 3.

Signature and Verification

Signature section with handwritten signatures of Edward J. White and Jean M. Nader, Co-Executors, dated June 11, 1992.

If filed by someone other than the executor—Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made herein and attached are true and correct, that I am authorized by the executor to file this application, and that I am (check box(es) that applies):

- Checkboxes for: A member in good standing of the bar of the highest court of (specify jurisdiction), a public accountant duly qualified to practice in (specify jurisdiction), or an attorney.

The broken lines above the two 119,000 figures suggest correction fluid.

Actual payment to the IRS is for \$119,000

Part V Notice to Applicant—To be completed by the IRS

Form with checkboxes for 'Approved' or 'Not approved because' for both Part II and Part III.

The framed area in the \$175,000 version and in the \$119,000 version of the extension request for the estate tax return, both dated June 11, 1992, are exactly the same. The lawyer's signature, printed name and the typed information are identical in form and spacing. Evidence suggests the \$175,000 version was doctored to create the \$119,000 version after Jean Nader signed it. Approximately three months later, on September 8, 1992, they have Jean Nader sign a \$175,000 version of the estate tax return which states that \$175,000 had previously been paid to the IRS (line 25... Prior payments... 175,000.00). The checking account and the later amended estate tax returns show that only \$119,000 had been paid to the IRS. Jean Nader would not knowing take part in stealing money.

Missing

There should be a \$119,000 version of the Estate Tax Return (IRS Form 706) somewhere because:

- (1) There is a \$119,000 version of the Application for Extension of Time to File (IRS Form 4768) (page 3).
- (2) The 6/11/92 entry in the estate checking account submitted to the Court shows that \$119,000 was sent to the IRS to pay the estate tax (page 7).
- (3) The 11/13/92 entry in the estate checking account showing the estate tax refund from the IRS is based on a \$119,000 version (page 7).
- (4) The estate tax refund from the IRS according to Edward White's letter of 11/13/92 is based on a \$119,000 version (page 5).
- (5) The amended Estate Tax Return (IRS Form 706) dated 6/21/93 is based on a \$119,000 version (page 9).

The *OVERPAYMENT* (70,050.51) in the \$175,000 version is never addressed. It disappears. The \$14,408.53 refund (with interest) reflects the \$119,000 payment, not the \$175,000 payment, but it is referred to as if it did reflect an *overpayment*.

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314

TELEPHONE 836-5444

November 13, 1992

Mr. Anthony M. O'Connell
6541 Franconia Rd.
Springfield, Va. 22150

Mrs. Jean M. Nader
350 Fourth Ave.
New Kensington, Pa. 15068

Mrs. Sheila O'Connell-Shevenell
44 Carlton St.
Portland, Maine 04102

**The \$70,050.51 over-
payment disappears**

11/13/92	Estate tax refund	\$ 14,050.52
11/13/92	Estate tax refund interest	358.01
	"estate tax overpayment"	\$ 14,408.53

Re: Estate of Jean M. O'Connell

When I agreed yesterday to the disbursement of the A. G. Edwards accounts by the end of the year, I had not looked at the bank balance of the estate for some time. There is \$64,216.83 in the estate account which includes the sum of \$14,408.53 received today from the IRS for the estate tax overpayment.

To date the sum of \$324,000.00 has been disbursed to the heirs, which has been done on the assumption that we have on hand enough money to pay the rest of the debts. Normally an estate is not disbursed until an Estate Tax Closing Letter has been received from the IRS and Virginia.

I cannot agree to a disbursement from the Edwards accounts until a closing letter is received. As you recall the Accotink property is assessed at \$600,000.00 by the county. Based on the appraisal, we used one half of that figure (times the percentage interest owned by your mother). In the event the IRS does not agree and insists on the full valuation, the estate tax liability could increase by about \$67,000.

Out of the bank account must come the executors' commission which will be about \$45,000.00, a fee for the Fiduciary Income Tax return preparation and various filing fees of a small nature. There simply is not enough money left to cover the contingencies. A disbursal in these conditions would be a violation of the duty of the fiduciaries.

Since the IRS has issued the refund (with interest), I would assume a closing letter is not far behind.

Some questions have arisen as to your tax liabilities. The

The \$175,000 version of IRS Form 4768, dated June 11, 1992, Part II, item 1 states:
The decedent was a part owner of a tract of ground the value of which is to be determined by an appraisal in progress. The enclosed payment is based on the maximum value for the property and will be changed.

Estate paid an estate tax on the value of the property owned by your mother at her death. Since the tax is paid, what is distributed to you is tax free.

In addition there is a fiduciary income tax on the earnings of the estate while it is open. The First Accounting shows income of \$56,928.52 from 9/15/91 through 9/15/92. Basically this is what will be taxed as estate income. Of this \$659.97 can be ignored as it was repayment of a debt from the O'Connell Trust and not income, and at least \$13,388.25 was tax free income. The fiduciary income tax is paid by the estate if it was not disbursed during the tax period. In your case it was disbursed, and you will receive a form K-1 showing how much should be added to your regular income. This is why it is called "pass through" income. This might be about \$14,000.00 each not counting deductions which are due to the estate. Jo Ann Barnes is preparing this return for the estate at present.

The question of capital gains comes up often in estate situations. Any asset owned by a decedent at the time of death is given a "stepped up" basis to its value at the date of death. If the heirs then sell the asset the only taxable capital gain (or loss) is the change in value between the date of death and the date of sale. The Accotink property falls in that category, though the basis on the share formerly held in trust has a basis as of the date of your father's death. The Lynch note will not produce any capital gain since it was taxed in the estate as part of your mother's assets. It will produce an income tax effect on the fiduciary income tax return since \$26,917.17 in interest was received by the estate. This is included in the \$56,928.52 referred to above.

The remaining items left to do in the estate are the filing of a request for the publication of Debts and Demands against the estate, filing a second and final accounting, obtaining a court order for the distribution of the estate and filing a second fiduciary income tax return from the period 9/15/92 through the date of disbursement.

Sincerely,


Edward J. White

EJW/e

1-6C

6

I was not able to obtain a copy of the \$119,000 version of the Estate Tax Return (IRS Form 760). I believe this was the version sent to the IRS because (1) there is an IRS Form 4768, Application For Extension of time to File, based on a \$119,000 version, (2) the checking account shows that only \$119,000 was sent to the IRS for the Estate Tax, and (3) the amended Estate Tax Return dated 6/21/93 is based on a \$119,000 version.

O'CONNELL

Reference	
Actual payment to IRS (6/11/92)	\$119,000.00
Refund (11/13/92)	- 14,050.50
Estate tax	\$104,949.48

4/10	USAA savings acct			25.10	17,177.07	
4/10	ck Kemper 1/31/92			171.75	17,348.82	
4/21	Lynch properties			545,820.43	563,169.25	
4/22	Jean M. Nader, disb	11	75,000.00		488,169.25	
4/22	Jean M. Nader, bills pd	12	8,559.00		479,610.25	
4/22	Sheila Ann O'Connell-Shevenell, dis	13	75,000.00		404,610.25	
4/22	Sheila Ann O'Connell-Shevenell, cem	14	475.00		404,135.25	
4/22	Harold O'Connell Trust			1,475.97	405,611.22	
4/28	Nuveen 4/1/92			66.50	405,677.72	
4/28	USAA refund			34.37	405,712.09	
5/14	Anthony M. O'Connell, disb	15	75,000.00		330,712.09	
5/14	Anthony M. O'Connell int/disp 4/22-	16	230.14		330,481.95	
5/11	Int earned B&H			1,144.70	331,626.65	ck w/bank
6/1	A. G. Edwards 5/27-Signet \$107, WGL 39.60			106.60	331,733.25	
6/9	Int earned B&H			1,037.93	332,771.18	ck w/bank
6/11	IRS estimated Estate Tax	17	119,000.00		213,771.18	
6/11	Virginia estimated Estate Tax	18	31,000.00		182,771.18	
6/27	IRS 1991 income tax	19	28,334.00		154,437.18	
	VOID	20	void		154,437.18	
6/30	Va Dept Tax amended 1991 return	21	5,712.00		148,725.18	
7/9	Int earned B&H			666.39	149,391.57	ck w/bank
7/13	National Fire Ins Co of Hartford				149,391.57	
	Nuveen bond	22	169.26		149,222.31	
7/13	U. S. Trust processing fee	23	20.00		149,202.31	
7/13	Nuveen 6/1/92			66.50	149,268.81	
7/24	Nuveen 7/1/92			66.50	149,335.31	
8/11	Int earned B&H			451.50	149,786.81	ck w/bank
8/24	Nuveen 8/3/92			66.50	149,853.31	
8/24	Harold O'Connell Trust, app fee	24	2,000.00		147,853.31	
8/31	Nuveen 9/1/92			67.90	147,921.21	
8/31	Nuveen 9/1/92			24.50	147,945.71	
9/3	Jean M. Nader, disbursement	101	33,000.00		114,945.71	
9/3	Anthony M. O'Connell, disbursement	102	33,000.00		81,945.71	
9/3	Sheila Ann O'Connell-Shevenell, dis	103	33,000.00		48,945.71	
9/10	Int earned B&H			406.86	49,352.57	
9/14	IRS est share of int due 91 amd tax	104	241.81		49,110.76	ck w/bank

SECOND ACCOUNTING

9/16	Nuveen 5/1/92			66.50	49,177.26	
10/9	Int earned B&H			150.45	49,327.71	ck w/bank
10/16	Commissioner of Accts - Acct fee	105	1,129.46		48,198.25	
10/30	Va. Estate tax refund			1,596.01	49,794.26	
10/30	Va. Estate tax refund, interest			14.04	49,808.30	
11/10	Int earned B&H			133.64	49,941.94	ck w/bank
11/13	U S Estate tax refund			14,050.52	63,992.46	
11/13	U S Estate tax refund interest			358.01	64,350.47	
12/14	IRS FIDUCIARY TAX	106	46,581.00		17,769.47	
12/14	VA DEPT TAX FIDUCIARY TAX	107	9,400.00		8,369.47	
12/9	Int earned B&H			151.96	8,521.43	
1/12/93	Int earned B&H			81.46	8,602.89	
2/2	Commisisoner of Accounts D&D fees	108	60.00		8,542.89	
2/2	Keller-Bruner tax prep 1041	109	1,000.00		7,542.89	
2/9	Int earned B&H			20.46	7,563.35	ck w/bank
3/9	Int earned B&H			18.66	7,582.01	ck w/bank
3/31	Fairfax Co. pers prop tax on car	110	132.78		7,449.23	

EDWARD J. WHITE
ATTORNEY AT LAW
118 SOUTH ROYAL STREET
ALEXANDRIA, VIRGINIA 22314

TELEPHONE 836-5444

April 18, 1993

Director
Internal Revenue Service
3131 Democrat Road
Memphis, Tennessee 38110

Re: Estate of Jean M. O'Connell
DOD: September 15, 1991
SSN: 230 50 5044
Est. TAX ID No. 25-6377917

Dear Sir:

Please regard this letter as a request by the undersigned Co-Executors of the captioned estate for determination of tax due on this estate and as a request for discharge from personal liability therefor under IRS Code Section 2204. The Estate Tax return was filed in September 1992.

Also, please regard this letter as a request by the Co-Executors to be released from personal liability for any and all Federal income and gift taxes due by the deceased. This request for discharge of personal liability of the Co-Executors for the decedent's Federal income and gift taxes is made pursuant to IRS Code Section 6905.

I would appreciate you or your delegate receipting and returning the enclosed copy of this letter to signify the date on which it was received by you.

Sincerely,

Edward J. White

Jean M. Nader
Co-Executors

EJW/e

Copy to: IRS
12 North 8th Street
Richmond, Va 23219

This is similar to the cover used on the Court:

- (1) IRS: The secret advisors ask the IRS to sign a document protecting them from liability after the secret advisors have used IRS documents to steal money from the estate. The IRS, like the Court and the public, has no choice but to trust the secret advisers until a just power stops them.
- (2) Court: The secret advisors ask the Court to sign approval type documents for an estate, such as a *Show Cause Against Distribution Order*, and an *Order of Distribution*, after the secret advisors have stolen money from the estate.

Form **706**
(Rev. October 1988)
Department of the Treasury
Internal Revenue Service

**United States Estate (and Generation-Skipping Transfer)
Tax Return**

Estate of a citizen or resident of the United States (see separate instructions). To be filed for decedents dying after October 22, 1986, and before January 1, 1990.
For Paperwork Reduction Act Notice, see page 1 of the instructions.

Part 1.—Decedent and Executor	1a Decedent's first name and middle initial (and maiden name, if any) JEAN M.		1b Decedent's last name O'CONNELL		2 Decedent's social security no. 230 : 50 : 6044	
	3a Domicile at time of death Fairfax County, Va.		3b Year domicile established pre 1960	4 Date of birth 2/1/12	5 Date of death 9/15/91	
	6a Name of executor (see instructions) Edward J. White Co-Executor		6b Executor's address (number and street including apartment number or rural route; city, town, or post office; state; and ZIP code) 118 South Royal St. Alexandria, Va. 22314			
	6c Executor's social security number (see instructions) 408 64:1559 :					
	7a Name and location of court where will was probated or estate administered circuit Court, Fairfax Co., Va,					7b Case number 49160
	8 If decedent died testate, check here <input checked="" type="checkbox"/> and attach a certified copy of the will.			9 If Form 4768 is attached, check here <input type="checkbox"/>		
	10 If Schedule R-1 is attached, check here <input type="checkbox"/> See page 2 for representative's authorization.					

Part 2.—Tax Computation				
1	Total gross estate (from Part 5, Recapitulation, page 3, item 10)	1	1,051,884	60
2	Total allowable deductions (from Part 5, Recapitulation, page 3, item 25)	2	108,803	52
3	Taxable estate (subtract line 2 from line 1)	3	943,081	08
4	Adjusted taxable gifts (total taxable gifts (within the meaning of section 2503) made by the decedent after December 31, 1976, other than gifts that are includible in decedent's gross estate (section 2001(b)))	4	42,600	
5	Add lines 3 and 4	5	985,681	08
6	Tentative tax on the amount on line 5 from Table A in the instructions Note: If decedent died before January 1, 1988, skip lines 7a-c and enter the amount from line 6 on line 8.	6	340,215	62
7a	If line 5 exceeds \$10,000,000, enter the lesser of line 5 or \$21,040,000. If line 5 is \$10,000,000 or less, skip lines 7a and 7b and enter zero on line 7c	7a		
7b	Subtract \$10,000,000 from line 7a	7b		
7c	Enter 5% (.05) of line 7b	7c		
8	Total tentative tax (add lines 6 and 7c)	8	340,215	62
9	Total gift tax payable with respect to gifts made by the decedent after December 31, 1976. Include gift taxes paid by the decedent's spouse for split gifts (section 2513) only if the decedent was the donor of these gifts and they are includible in the decedent's gross estate (see instructions)	9	8,824	00
10	Gross estate tax (subtract line 9 from line 8)	10	331,391	62
11	Unified credit against estate tax from Table B in the instructions	11	192,800	
12	Adjustment to unified credit. (This adjustment may not exceed \$6,000. See instructions)	12		
13	Allowable unified credit (subtract line 12 from line 11)	13	192,800	
14	Subtract line 13 from line 10 (but do not enter less than zero)	14	138,591	62
15	Credit for state death taxes. Do not enter more than line 14. Compute credit by using amount on line 3 less \$60,000. See Table C in the instructions and attach credit evidence (see instructions)	15	30,012	54
16	Subtract line 15 from line 14	16	108,579	08
17	Credit for Federal gift taxes on pre-1977 gifts (section 2012)(attach computation)	17		
18	Credit for foreign death taxes (from Schedule(s) P). (Attach Form(s) 706CE)	18		
19	Credit for tax on prior transfers (from Schedule Q)	19		
20	Total (add lines 17, 18, and 19)	20		
21	Net estate tax (subtract line 20 from line 16)	21	108,579	08
22	Generation-skipping transfer taxes (from Schedule R, Part 2, line 12)	22		
23	Section 4980A increased estate tax (see instructions)	23		
24	Total transfer taxes (add lines 21 and 22)	24	108,579	08
25	Prior payments. Explain in an attached statement	25	104,949	99
26	United States Treasury bonds	26		
27	Total (add lines 25 and 26)	27	104,949	99
28	Balance due (subtract line 27 from line 24)	28	3,629	09

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than the executor) is based on all information of which preparer has any knowledge.

Edward J. White Co-Executor
Signature(s) of executor(s)

6/21/93
Date

Signature of preparer other than executor

Address (and ZIP code)

Date

SEE ATTACHED STATEMENT

Anthony O'Connell
6541 Franconia Road
Springfield, Virginia 22150
October 31, 1993

Mrs. Jean Nader
350 4th Avenue
New Kensington, Penn 15068

As fiduciaries we must certify to the IRS that the return is true and correct. We have personal liability in that regard.

From lawyer's letter of May 4, 1992 to Jean Nader

Dear Jean,

As you know, you and Mr. White are serving without bond as co-executors of mother's estate.

Would you please get bonded as soon as possible in order to protect our inheritance? I can not stress the importance or urgency, of getting bonded, enough. In the event that Mr. White will attempt to talk you out of it, I hope you will persevere.

This protects Edward White and Jo Anne Barnes by putting the innocent family member's financial ruin between themselves and accountability.

Sincerely,

Love
Tony
Tony

Next, I was informed by Mrs. Nader last week that Mr. O'Connell has demanded that we be bonded. The will flatly states otherwise and to do so would be in violation of our office.

I will admit that I am furious about this continual petty harassment. From inception of this estate including the time that his sisters gave him the vehicle and I merely asked for a receipt so that a proper accounting might be filed; Mr. O'Connell has tried one stunt after another to disrupt the flow of administration, notwithstanding my repeated attempts to calm him down.

From lawyer's letter of November 5, 1993

Copy: Ms. Sheila O'Connell.