

CPA

Summary

Secrecy prevails. There are no known letters from Jo Anne Barnes that would document her advice to the innocent family member between her two letters of November 25, 1991 and September 30, 1994, the most active period of the estate. The CPA's first letter volunteers to the innocent family member that she would be happy to work with Mr. White (page 1). The CPA's second letter directs the innocent family member to sign a document stating that the Estate is closed (pages 2 and 3).

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November 25, 1991

Ms. Jean Nader
350 Fourth Avenue
New Kensington, Pennsylvania 15068

Re: Estate of Jean O'Connell

Dear Ms. Nader:

I am writing to you at this time as a follow-up to our conference regarding your mother's estate. I thought it would be helpful to you to have a timetable of sorts of the filing requirements which will be coming up in order for you to formulate a basic plan.

- Approximately January 15, 1991 (four months after qualification) an inventory is filed with the Commissioner of Accounts in Fairfax County listing the assets and value at the date of death.
- April 15, 1992 her final income tax return would be due.
- June 15, 1992 a Federal estate tax return would be due if her assets exceed \$600,000.
- December 15, 1992, and each year until the estate is closed, an estate prepares an income tax return on net income it receives. This can be a fiscal year ending no later than August 31, 1992 and thereafter, so the first return would be due December 15, 1992.
- Approximately January 15, 1993 (16 months after qualification) a court accounting of all probate assets, income and expenses would be due. If a court accounting is required, it is filed annually until the estate is closed.

While I'm certain Mr. White has probably discussed these filings with you, I thought it would be appropriate for you to understand the timing requirements.

Please contact us directly if we can be of any assistance to you in preparing these documents.

We will also be happy to work with Mr. White if that seems appropriate. Louise Priest will be working with me on this estate and will also be familiar with this information if you need assistance.

Very truly yours,

Joanne L. Barnes
Joanne L. Barnes *llw*

JLB:mbm

KELLER BRUNER & COMPANY, P.C.

Certified Public Accountants • Management Consultants

September 30, 1994

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

Re: Estate of Jean M. O'Connell, Claim for refund
of Virginia taxes paid on a Federal pension

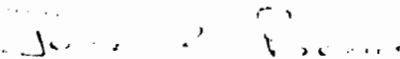
Dear Mrs. Nader:

You are the residuary legatee who is to receive any refund collected from the Commonwealth of Virginia in regard to Jean M. O'Connell's illegally taxed Federal pension. It will be your responsibility to see that the proper portion of any refunds received is distributed to the other heirs.

Please sign and date the enclosed Forms FR-4 and **FR-6** and return them to us in the enclosed envelope as soon as possible. A copy of both of these forms is for your records. We will then have Anthony O'Connell sign these forms at our office and obtain a signature from Sheila O'Connell-Shevenell. These claims must be sent to the Virginia Department of Taxation before November 1, 1994 with the signatures of all of the residuary heirs on them.

Your immediate attention to this matter would be greatly appreciated. If you have any questions, please feel free to call us.

Very truly yours,



Joanne L. Barnes, CPA

JLB:mbm

Enclosures

Like any other of my mother's assets, this pension refund was part of her estate and should have been treated as such. The CPA advises that Jean Nader is responsible and not the lawyer. The Estate is closed statement added to the FR-6 is not mentioned.

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VIRGINIA DEPARTMENT OF TAXATION
Federal Retiree Settlement Administration

AFFIDAVIT OF AUTHORITY TO CLAIM SETTLEMENT PAYMENT

Pursuant to Senate Bill 2008 (1994 Special Session I, Chapter 5):

I. This is evidence of my (our) authority to act on behalf of the decedent named below and to accept any settlement payment of the disputed refund for:

Jean M. O'Connell _____ 230-50-6044 _____
(Name of Deceased) (Social Security Number of Deceased)
C/O Jean M. Nader _____
350 4th Avenue _____ New Kensington, Penns _____ 15068
(Street Address) (City, State and ZIP Code)

who became deceased on 15 September, 1991.
Day Month Year

Estate is closed

II. The following person is hereby authorized to act on behalf of the deceased name _____ and to accept any settlement payment of the disputed refund for the decedent.

Jean M. Nader _____ 225-50-9052 _____
(Name) (Social Security Number)
Residuary Legatee _____ (412) 337-753 _____
(Title, if any) (Phone Number)
350 4th Avenue _____ New Kensington, Pennsylvania 15068
(Street Address) (City, State and ZIP Code)

This is after Anthony O'Connell's Exceptions to Commissioner's Report was filed on June 16, 1994

If the settlement agreement is honored, I (we) hereby hold harmless the Tax Commissioner of the Commonwealth of Virginia, or his successor in office, individually and officially, for any loss, or damage which may be asserted against him or which he may sustain by reason of or incidental to the issuance of the settlement payment. The person named in paragraph II above is hereby authorized to act on my (our) behalf for all matters concerning the deceased's claim for refund of taxes paid on federal retirement income received during 1985-1988.

Given under my (our) hand(s) this 3RD day of OCT, 1994.

(SIGNATURE OF SURVIVING SPOUSE) _____ (ADMINISTRATOR) _____
(SIGNATURE OF HEIR, RESIDUARY LEGATEE, OR BENEFICIARY) _____ (SIGNATURE OF HEIR, RESIDUARY LEGATEE, OR BENEFICIARY) _____
Residuary Legatee _____
Jean M. Nader _____
(SIGNATURE OF HEIR, RESIDUARY LEGATEE, OR BENEFICIARY) _____ (SIGNATURE OF HEIR, RESIDUARY LEGATEE, OR BENEFICIARY) _____

NOTE: Heirs, residuary legatees, or beneficiaries are required to sign this form only if there is no surviving personal representative (executor or administrator). Additional sheets may be attached if the space 3 is insufficient to accommodate all of the signatures of the heirs, residuary legatees, or beneficiaries.