

Trust and Estates 101
March 14, 2014

The Estate Administration

Frank C. Heinisch
Heinisch & Lovegrove Law Office PC LLO
Geneva Nebraska – HLLawOffice.com

Initial Probate Conference

APPENDIX

- A. Client Engagement Letter
- B. HLLO form, Information Of Appointment Of Personal Representative And Of Mailing Notice
- C. Letter to Vital Statics for Death Certificate
- D. Letter to Bank
- E. Bank Authorization
- F. Affidavit and Agreement Confirming Title in Successor Trustees
- G. Notice of Trust
- H. Quicken Accounting Reports
 - 1. Check Register
 - 2. Summary Report
 - 3. Detail By Category Report
- I. How to obtain an Employer Identification Number (EIN)
- J. Instructions on How to Search Vehicle, Boats and Trailer Titles
- K. IRS Form 2848, Power of Attorney
- L. IRS Form 56, Notice Concerning Fiduciary Relationship
- M. IRS Form 8855, Election To Treat a Qualified Revocable Trust as Part of an Estate
- N. HLLO form, Estate of Andrew M. Loudon Check List
- O. HLLO form, Checklist for Closing Estate Files
- P. Summary Letter

Probate System V

- 1.1 Probate System V – Master information List
- 1.2 Probate System V – Significant Date List

- 2.1 Probate System V – Introductory Checklist

- 3.1 Probate System V – Formal Opening Checklist
- 3.2 Probate System V – Informal Opening Checklist

- 4.1 Probate System V -- Administration Checklist

- 5.1 Probate System V – Elective Share Checklist

- 6.1 Probate System V – Formal Closing Checklist
- 6.2 Probate System V – Informal Closing Checklist

- 7.1 Probate System V – Determination of Inheritance Tax Checklist

- 8.1 Probate System V – Income Tax Consideration Checklist

- 9.1 Probate System V – Testamentary Trust Checklist
- 9.2 Probate System V – Living Trust Checklist

- 10.1 Probate System V - Order Form and Description

February 7, 2014

Hannah Montana
179 N 9th Street
Geneva, NE 68361

RE: Estate of Andrew M. Loudon
Engagement Letter - Estate Administration

Dear Ms. Montana:

Thank you for your confidence in selecting Heinisch & Lovegrove Law Office, PC LLO to perform legal services in connection with the administration of the above named estate. This letter is an Agreement which sets forth the terms of Heinisch & Lovegrove Law Office, PC LLO's proposed engagement to you. We are enclosing an extra copy of this letter to be signed and returned to us consenting to the conditions of the representation as described in this letter. The return of a copy of this letter signed by you will serve as authorization for us to proceed with the administration of the estate.

Identification of the Client

You should understand that we represent you as Personal Representative. We do not represent the beneficiaries of the estate, even though we will, from time to time, provide them with information about the administration of the estate. In appropriate circumstances, we may advise beneficiaries to obtain independent counsel, as we do not represent them.

Apart from any applicable legal requirement to notify the beneficiaries that the will has been probated and the estate administration commenced, we consider it good practice to do so and to provide each beneficiary with a copy of the will. In doing so, we will make it clear that you, alone, are our client. Furthermore, we usually keep the beneficiaries advised as the administration of the estate progresses; for example, by furnishing copies of the formal inventory of estate assets as soon as it has been formalized.

Because you are a beneficiary of the estate, we must advise you that we only represent you in your capacity as Personal Representative, and can only represent you as a beneficiary if there is no conflict of interest by reason of such relationship. For example, a conflict could arise in distribution of assets to you if one of the other beneficiaries should object to your individual ownership of partial interest in an estate asset; or by reason of the amount of compensation that you may claim. In the event of such a conflict, consideration may have to be given by you to the employment of independent counsel to represent your personal interests.

Scope of the Engagement

We will provide those services that are necessary and appropriate to administer the estate under the laws of the State of Nebraska, commencing with the petition to probate the will, as applicable, and have you qualified as Personal Representative if there is a probate proceeding. The services that will be involved are the following:

1. If there is a probate proceeding, prepare and complete all notices of appointment of you as Personal Representative and other notices with respect to creditors as are required by the laws of the State of Nebraska and rules of court having jurisdiction of the estate. Deal with trustee succession and notice as applicable.
2. Assist you in preparing a complete inventory and valuation of all assets of any kind or nature that are subject to probate, and any non-probate assets such as joint tenancy assets, life insurance, annuities, retirement benefits, and other assets.
3. Help you make a thorough search for all debts, obligations, and contingent liabilities of the estate in order to determine the financial condition of the estate and advise you regarding other action that must be taken by you to secure, reinvest, or protect the assets and provide for the discharge of liabilities, including death taxes of the estate.
4. Maintain estate accounting records. Prepare and complete all interim and final reports to the Probate Court and the beneficiaries as required during the course of administration of the estate.
5. Prepare all tax returns for the estate, including federal estate tax and generation-skipping tax returns, state inheritance tax, or any local or state property tax returns, as well as federal and state fiduciary income tax returns.
6. Review and consider with you any post-death planning, such as alternative asset valuation options, use of disclaimers, funding of trusts as provided for in the estate plan, timing the distribution of assets that are beneficial to the estate and any beneficiaries, and election of income tax benefits to the estate and beneficiaries.
7. Assist in determining death taxes and plan for the payment of all death taxes and the source of funds to be used in payment of any tax obligations, along with any elections for installment payment of taxes, if available.
8. Prepare a plan of distribution of assets held in the estate, either outright or to separate continuing trusts, for the beneficiaries. Assist in the distribution of assets.

Hannah Montana
RE: Estate of Andrew M. Loudon
February 7, 2014
Page 3

9. Prepare all reports, notices, consents, receipts, and accountings for closing the estate and your discharge as Personal Representative and termination of the trusts as applicable.
10. Counsel and advise on any questions or matters arising out of the administration of the estate.

Not included within the scope of Heinisch & Lovegrove Law Office, PC LLO's representation are adversarial court proceeding and appeals from any judgments or orders of the court. Appeals are subject to separate discussion and negotiation between Heinisch & Lovegrove Law Office, PC LLO and you. If there are other legal services that you wish us to perform for you as Personal Representative, we should first consult together and supplement this letter agreement before commencing those tasks.

Fees and Billing

Our fee in connection with the informal probate will be the greater of \$2,500 or a minimum of one percent (1.0%) and a maximum of two percent (2.0%) of the total value of the estate as reported on the Inventory. The minimum fee will be increased up to the maximum fee based upon the time spent by our lawyers and staff at their usual and customary rates as billable time exceeds the minimum fee. Frank C. Heinisch's billing rate is \$xx per hour. Christin P. Lovegrove's billing rate is \$xx per hour. Patrick E. Sullivan, paralegal billing rate is \$xx per hour. Heinisch & Lovegrove Law Office, PC LLO staff members are billed at \$xx per hour.

We adjust our hourly rates periodically. We consider the ability, experience, and reputation of our lawyers and staff when we set hourly rates. Changes are usually made each January 1, but sometimes they are made at other times. Any increase in rates will apply to all time beginning with the month when the rates are changed. Work done before that month will be billed at the hourly rate that was previously in effect.

The full fee due Heinisch & Lovegrove Law Office, PC LLO is payable upon filing the Petition for Determination of Inheritance Tax.

The time for which we are to be paid includes not only normal office and telephone conferences, research, analysis, court appearances and advice associated with the informal probate but also the time involved in telephone calls, faxes, e-mail, and other forms of communication.

Significant changes in the scope of the services required or significant revisions to any standard documents that we have prepared will be charged separately, but any additional charges will be explained to you before any revisions are begun. If a federal estate tax return, Form 706 is audited, the fee for the administration of the estate will be increased by the time spent on the audit at the customary rates described above.

Hannah Montana
RE: Estate of Andrew M. Loudon
February 7, 2014
Page 4

In addition to our legal fees, as described above, you will be charged for out-of-pocket expenses and internal fees which we pay on your behalf. **Such expenses will be billed and due separately as they accumulate.**

Out-of-pocket expenses include items such as court costs, filing fees, recording fees, certified copies, and travel expenses, lodging, mileage at the currently approved IRS rate, third-party conference calls, third-party document production expenses, appraisal fees, expert witness fees, court reporter fees, and transcription fees. You will also be expected to reimburse Heinisch & Lovegrove Law Office, PC LLO for all advances made to third parties on your behalf.

Our internal costs include postage, shipping, certified or priority mailings, photocopying, and computer research charges.

If a bill is not paid within 30 days after it is mailed to you, interest will accrue on the unpaid balance of that bill beginning on the thirty-first (31st) day and accruing thereafter at the rate of one percent (1%) per month. Interest charges will apply to specific monthly bills. Payments made on past-due accounts will be applied first to the oldest outstanding bill. If our bills are not paid reasonably soon after they are rendered, we reserve the right to stop work until your account is brought current and appropriate measures are taken to ensure prompt payment in the future. If we have to bring collection efforts for payment, you agree that you will pay the costs of collection procedures, including reasonable attorneys fees incurred by us (whether paid to Heinisch & Lovegrove Law Office, PC LLO or another firm retained by us).

You should understand that our fees will be payable whether or not approved by the inheritance and estate tax authorities or by the Probate Court. Although it is usual and customary to look to estate assets as the source of funds with which to pay our charges, the responsibility for payment ultimately is yours.

Termination of the Engagement

When the estate administration has been completed, our representation will be concluded unless arrangements for a continuing representation are made. Estate Administration is considered completed upon discharge of the Personal Representative. If no Personal Representative is appointed, the estate administration will be considered complete upon distribution or transfer of all assets subject to administration to the beneficiaries, with no objections to such transfers and upon receipt of an IRS closing letter if applicable. We will be happy to provide additional or continuing services, but unless such arrangements are made and agreed upon in writing, we will have no further responsibility to you in connection with any future or ongoing legal issues affecting the informal probate, including any duty to notify you of changes in the laws or the necessity to make any periodic or renewal filings or registrations.

Hannah Montana
RE: Estate of Andrew M. Loudon
February 7, 2014
Page 5

You may terminate this engagement at any time by notice in writing to us. Upon receipt of such notice, subject to such court approval as may be necessary in the context of the situation, we will promptly cease providing any service to you. You will be responsible for paying for our services rendered up to the time we receive such notice and for such reasonable services that we provide thereafter in connection with the transfer of responsibility for the matters we are handling at that time to your new counsel.

Heinisch & Lovegrove Law Office, PC LLO reserves the right to terminate our representation if our billings are not timely paid or for any other reason upon reasonable notice in writing to you. We may terminate this engagement by giving you written notice.

In the event you terminate this engagement, Heinisch & Lovegrove Law Office, PC LLO will be entitled to be paid as provided herein for all services performed hereunder prior to the date of termination and be reimbursed for all expenses paid by Heinisch & Lovegrove Law Office, PC LLO prior to such date. The computation of the fee based upon a percentage or minimum fee shall not be reduced by reason of your termination of this engagement. Any balance due on the account will be paid immediately, and Heinisch & Lovegrove Law Office, PC LLO may apply any amounts remaining in the Heinisch & Lovegrove Law Office, PC LLO escrow account to the outstanding balance owed.

By signing this agreement, you agree to grant Heinisch & Lovegrove Law Office, PC LLO a lien on the assets of the estate, as security for the payment of the fees and such expenses as performed or advanced by Heinisch & Lovegrove Law Office, PC LLO.

Retention, Delivery, Retrieval, and Destruction of the Files

You should understand the file created by Heinisch & Lovegrove Law Office, PC LLO in connection with this matter will belong to you. During the course of this engagement, you will be furnished copies of all documents and of all significant correspondence.

When this matter is completed, we may retain originals of documents and physical and/or electronic copies of documents, correspondence, and notes made in connection with this engagement in our file to the extent we deem appropriate. The physical documents may be stored electronically and thereafter destroyed.

You may direct us to release the file to anyone else that you designate in writing, at any time. In such case, we will retain in our possession all internal communications and notes prepared by Heinisch & Lovegrove Law Office, PC LLO attorneys and staff. At your expense, we will make physical and/or electronic copies of all matters in our file which will be delivered to you or your request.

Hannah Montana
RE: Estate of Andrew M. Loudon
February 7, 2014
Page 6

It is agreed that, in the event that this contract is terminated for any reason, you will not receive the client file without payment in full of attorneys' fees computed to the date of termination of legal representation at the rates provided herein. This fee shall include the reasonable cost of staff to copy the client file.

Heinisch & Lovegrove Law Office, PC LLO will maintain our files in this matter for a period of ten (10) years following the earlier of payment in full for legal services or upon written notice that the matter is closed. After ten (10) years the file may be destroyed by Heinisch & Lovegrove Law Office, PC LLO without further notice to you. If any original documents are delivered to us during our representation, at your request, we will return them to you.

Arbitration

In the event of a dispute between us regarding fees, costs or any other aspect of our attorney-client relationship or our representation in this matter, (including all claims of professional negligence, tort, or contract), both parties agree the dispute will be resolved by binding arbitration in the State of Nebraska under the Federal Arbitration Act or under the Nebraska's Uniform Arbitration Act, whichever may so apply, applying the commercial arbitration rules. By agreeing to binding arbitration of any such disputes, you understand and agree you are waiving your right to a jury trial in court with regard to a resolution of such disputes should they occur.

Amendment of Agreement

This agreement supersedes any and all prior oral or written agreements and understandings between you and Heinisch & Lovegrove Law Office, PC LLO. This agreement can be amended only in writing, signed by you and an attorney of Heinisch & Lovegrove Law Office, PC LLO and this agreement contains all of the terms of our engagement. This Agreement is governed by the laws of the State of Nebraska.

We appreciate the opportunity to serve you. Do not hesitate contacting me if you have questions.

Yours very truly,

Heinisch & Lovegrove Law Office, PC LLO

FCH/ch
Enc.

Consent to the Representation and the Terms of the Engagement

I acknowledge that I have read the foregoing letter concerning the various aspects of my legal representation by Heinisch & Lovegrove Law Office, PC LLO.

By signing this Consent, I am entering into an agreement to have Heinisch & Lovegrove Law Office, PC LLO provide legal services in connection with the matter according to the terms and conditions described in this letter.

Note: This agreement requires binding arbitration if a dispute arises between you and Heinisch & Lovegrove Law Office, PC LLO. You should only sign this document if you agree to submit any and all such disputes arising from this engagement to arbitration.

Dated: February 7, 2014.

Hannah Montana, Personal
Representative of the informal probate,
deceased

**THIS CONTRACT CONTAINS AN ARBITRATION PROVISION WHICH
MAY BE ENFORCED BY THE PARTIES.**

IN THE COUNTY COURT OF FILLMORE COUNTY, NEBRASKA

IN THE MATTER OF THE ESTATE OF

CASE # PR 14 -

ANDREW M. LOUDON, Deceased.
Date of Death: March 14, 2014

**INFORMATION OF
APPOINTMENT OF PERSONAL
REPRESENTATIVE AND OF
MAILING NOTICE**

TO: All persons interested in said estate:

You are hereby notified that the following Personal Representative has been appointed in the above proceeding:

1. Name: Hannah Montana
Address: 179 N 9th St, Geneva, NE 68361
Date of Appointment: April 1, 2014
2. No Bond has been filed with the Court.
3. Papers relating to the estate are on file with the above captioned Court in Fillmore County, Nebraska and are available for your inspection. Pursuant to Nebraska Revised Statute Section 30-2413 you are hereby notified that you have a right to demand notice of any order or filing pertaining to the estate or right pursuant to Nebraska Revised Statute Section 30-2221 to waive said rights.
4. To the left is a copy of the notice which was first published in *The Nebraska Signal*, a legal newspaper in Geneva, Nebraska on April 15, 2014.
5. If you have a claim against the estate, file it with the Clerk of the Fillmore County Court, PO Box 66, Geneva, NE 68361. A claim not filed with the Clerk of the Fillmore County Court yet presented to the Personal Representative or to the attorney of the estate will not be considered properly filed.

ANDREW M. LOUDON ESTATE
Heinisch & Lovegrove Law Office, PC LLO
179 North 9th Street
PO Box 311
Geneva, Nebraska, 68361
Frank@hllawoffice.com

Appendix B

February 7, 2014

Vital Records
Nebraska Department of Health & Human Services
PO Box 95065
Lincoln, NE 68509-5007

RE: Estate of Andrew M. Loudon
Date of Death: March 14, 2014
Domicile: Geneva, Fillmore County, Nebraska

Gentlemen:

This office represents the Estate of Andrew M. Loudon. He died on March 14, 2014, a resident of Geneva, Nebraska.

Please send three (3) certified copies of the death certificate for Andrew M. Loudon. Enclosed is a check in the amount of thirty-three Dollars (\$33.00) for the cost of the certificates. Thank you.

Do not hesitate contacting me if you have any questions.

Yours very truly,

Frank C. Heinisch, Attorney
Heinisch & Lovegrove Law Office, PC LLO
frank@HLLawoffice.com

FCH/ch
Enc.

Q:\Heinisch, Frank\2014 Seminar\Appendix & docs\ltr to vital records.wpd

February 7, 2014

Geneva State Bank
896 G Street
Geneva NE 68361

RE: Estate of Andrew M. Loudon
Date of Death: March 14, 2014

Gentlemen:

We represent Hannah Montana, Personal Representative of the estate of Andrew M. Loudon, and Trustee of the Andrew M. Loudon First Trust dated January 1, 2014. Andrew M. Loudon died on March 14, 2014, a resident of Geneva, Nebraska.

OPTIONAL:

We represent John Doe and Jane Doe as beneficiaries of the Estate of Andrew M. Loudon who died March 14, 2014, a resident of Geneva, Nebraska. His probate assets are less than \$50,000. There will be no probate proceeding and no Personal Representative. We are proceeding without a full probate proceeding under Neb. Rev. Stats. 30-24, 129 and 30-24, 125. While the asset level allows us to treat the estate as a "small estate" in accordance with Nebraska statutes, we must also prepare an inventory in order to pay the mandated inheritance tax.

Enclosed is an original Heinisch & Lovegrove Law Office, PC LLO Bank Authorization signed by Hannah Montana, along with a Certificate of the Andrew M. Loudon First Trust dated January 1, 2014 Affidavit and Agreement Confirming Title in Successor Trustee and a copy of the Death Certificate for your records.

Please advise whether the above mentioned decedent and his Trust had any checking accounts, savings accounts, money market accounts, or certificates of deposit or any other deposits with your institution. Also identify the date of death balance of all loans made to or guaranteed by the decedent.

If so, indicate the balance of the account or accounts as of date of death, March 14, 2014, and the name or names in which the funds were held, (including all pay on death accounts and accounts which the decedent was named in a joint account regardless of the order of the names). Also indicate all unpaid interest computed to date of death. Please provide copies of signature cards.

If the account was solely in the name of the decedent, or his trust not jointly held, all interest after date of death is income to the estate/trust and not the deceased individual. The employer identification number for the Andrew M. Loudon First Trust dated January 1, 2014 is 47-5555555. The employer identification number for the Estate of Andrew M. Loudon is 508-55-5555. If the account was held in joint tenancy or pay on death, all interest earned after the decedent's date of death should be reported under the succeeding owner's social security number.

Do not hesitate contacting me should you have any questions.

Yours very truly,

Heinisch & Lovegrove Law Office, PC LLO

/abm

Q:\Heinisch, Frank\2014 Seminar\Appendix & docs\Bank letter & Authorization.wpd

**HEINISCH & LOVEGROVE LAW OFFICE, PC LLO
BANK AUTHORIZATION**

To: **Geneva State Bank**
896 G Street
Geneva, NE 68361

RE: **ANDREW M. LOUDON**
Estate of Andrew M. Loudon, Deceased.
Andrew M. Loudon First Trust dated January 1, 2014

I hereby authorize and direct that Frank C. Heinisch, Christin P. Lovegrove, Cherie M. Hintz, Kristi M. Godown, Andrea N. Mumm and/or Tanya L. Kempf, all of Heinisch & Lovegrove Law Office, PC LLO may:

1. Receive account information and printouts for all accounts, certificates of deposit and investments in person or by telephone.
2. Request paper statements of all accounts to be sent to Heinisch & Lovegrove Law Office, PC LLO and/or request online access to such accounts.
3. Transfer funds between the subject accounts.
4. Make deposits in the subject accounts.
5. Open accounts and/or purchase certificates of deposit.
6. Liquidate and cash certificates of deposit for deposit in estate account.
7. Receive information on all loans, including but not limited to the loan ledger and financial statements provided to the bank.
8. Gain access to all safety deposit boxes.

Until further notice the Bank named above is hereby authorized and directed to permit the above named or referenced parties to access information and transact business as designated above.

Dated: February 7, 2014.



Hannha Montana, Personal Representative of
the Estate of Andrew M. Loudon, Deceased

Trustee of the Andrew M. Loudon First Trust
dated January 1, 2014

**JOHN D. DOE FIRST TRUST DATED JANUARY 10, 1997
AFFIDAVIT AND AGREEMENT
CONFIRMING TITLE IN SUCCESSOR TRUSTEES**

State of Nebraska, County of Fillmore, ss:

COME NOW, the undersigned, being duly sworn, depose and state that they knew the Decedent and that the following information is true and correct:

1. John D. Doe created a revocable grantor trust known as the **John D. Doe First Trust dated January 10, 1997**, appointing himself Trustee. He amended the trust on August 6, 2007, and February 2, 2009. The trust is in good standing.
2. The following described real estate was conveyed to John D. Doe, Trustee of the John D. Doe First Trust dated January 10, 1997, to-wit:

PARCEL #1

PARCEL #2

3. John D. Doe died on May 20, 2011, a resident of Fillmore County, Nebraska.
4. Upon the death of John D. Doe, the Trust became **irrevocable**.
5. ARTICLE II, FIDUCIARY, on page One (1) of the John D. Doe First Trust, dated January 10, 1997 was revoked on February 2, 2009 through the Second Amendment to the John D. Doe First Trust dated January 10, 1997. ARTICLE II, FIDUCIARY, on page One (1) of the Second Amendment to John D. Doe First Trust, dated January 10, 1997 provides:

“The co-trustees of the Trust created in this instrument shall be my spouse, Jane M. Doe, my sons, Bob Doe and Steve Doe, and myself. There should always be a minimum of two co-trustees.” [see § 30-3860(b) Nebraska Uniform Trust Code. A vacancy in the trusteeship need not be filled if there are remaining co-trustees that continue to serve as the co-trustees.]
6. Jane M. Doe, widow of John D. Doe, and Bob Doe and Steve Doe, sons of John D. Doe, hereby agree that they will continue to serve as Co-Trustees of the John D. Doe First Trust dated January 10, 1997 as amended.
7. The undersigned hereby acknowledge that they are authorized under the laws of the State of Nebraska to serve as Successor Co-Trustees and by this document accept the position as Successor Co-Trustees of the John D. Doe First Trust dated January 10, 1997, amended August 6, 2007, amended February 2, 2009, and the trusts contained therein. They acknowledge the principal place of administration of the trust is Fillmore County, State of Nebraska and hereby personally submit to the jurisdiction of the Courts of the State of Nebraska.

FURTHER Affiants saith not.

Jane M. Doe

Bob Doe

Steve Doe

Subscribed and sworn to before me by Jane M. Doe on March 14, 2014.

Notary Public

Subscribed and sworn to before me by Bob Doe on March 14, 2014.

Notary Public

Subscribed and sworn to before me by Steve Doe on March 14, 2014.

Notary Public

NOTICE OF TRUST

1. The Trustee of the James X. Jones 2014 Trust, dated January 1, 2014 is now:

Name: **Susie Q. Jones**
Address: 179 N 9th St
Geneva Nebraska 68361
Telephone Number: 402. 759-3122 [§30-3878 requires the telephone number but not §30-3856]
2. James X. Jones, the Settlor of the James X. Jones 2014 Trust, died on February 12, 2014.
3. Susie Q. Jones accepted the Trusteeship on February 15, 2014, § 30-3857(a)(2)
[this notice is to be mailed within 60 days after the acceptance date and within 60 days after the Trustee knows the Trust is irrevocable, §30-3878(b)(2) & (3)]
4. A copy of the Trust is annexed hereto. Take notice that the above Trust has not been terminated and is in good standing.
5. The qualified beneficiaries are hereby notified that they have a right to request a Trustee's report as provided in §30-3878(c) of the Nebraska Uniform Trust Code.
[A qualified beneficiary of an irrevocable Trust who has attained the age of 25 has a right to request Trustee's reports, to know the existence of the Trust and the identity of the Trustee. §30-3805(8)]
6. The time allowed for commencing a proceeding to contest the validity of this irrevocable Trust that was revocable until the Settlor's death is one hundred twenty (120) days after the Trustee has sent a copy of the Trust instrument and this notice in accordance with the Nebraska Uniform Trust Code, § 30-3856(a)(2).
7. The undersigned hereby certifies that she mailed this Notice by first class U.S. mail postage prepaid on **March 5, 2014** to the following at the designated addresses, §30-3809:

Name: _____ Mailing Address: _____

8. The undersigned states that after diligent investigation and inquiry, she is unable to ascertain and does not know the post office address of any other person that is to receive this Notice of Trust as required under the Nebraska Uniform Trust Code.

Dated: **March 5, 2014.**

Susie Q. Jones, Trustee

See §30-3856(a) send to persons who may commence a contest of the validity of the trust, see §30-3878(b)(3) send to qualified beneficiaries within 60 days after the trustee knows the trust is irrevocable.

Estate Summary Report - YTD

1/1/2014 through 2/4/2014

2/4/2014

Page 1

Category	1/1/2014- 2/4/2014
INCOME	
Inventory	
Bank Ckg Acct	5,600.00
Bank Savings	25,000.00
IRA	31,000.00
TOTAL Inventory	61,600.00
TOTAL INCOME	61,600.00
EXPENSES	
Admin Exp	
Court Costs	43.00
Legal Fees	5,000.00
Publication	32.40
TOTAL Admin Exp	5,075.40
Distribution	
George	20,587.30
Sally	20,587.30
TOTAL Distribution	41,174.60
Funeral	10,150.00
Inh Tax	3,000.00
Taxes	
RE	2,200.00
TOTAL Taxes	2,200.00
TOTAL EXPENSES	61,600.00
OVERALL TOTAL	0.00

Estate Check Register

Page 1

Checking
2/4/2014
Date

Num	Transaction	Payment	C	Deposit	Balance
1/1/2014	Opening Balance cat: [Checking]		R		0.00
1/4/2014	Close Out Checking Account cat: Inventory:Bank Ckg Acct			5,600.00	5,600.00
1/4/2014	Close Out Savings Account cat: Inventory:Bank Savings			25,000.00	30,600.00
1/4/2014	County Court memo: open probate estate cat: Admin Exp:Court Costs	43.00			30,557.00
1/10/2014	Newspaper cat: Admin Exp:Publication	32.40			30,524.60
1/20/2014	Funeral Home cat: Funeral	10,150.00			20,374.60
2/4/2014	IRA memo: IRA proceeds payable to estate cat: Inventory:IRA			31,000.00	51,374.60
2/4/2014	Attorney cat: Admin Exp:Legal Fees	5,000.00			46,374.60
2/4/2014	Treasurer cat: Taxes:RE	2,200.00			44,174.60
2/4/2014	Treasurer cat: Inh Tax	3,000.00			41,174.60
2/4/2014	George Smith memo: final distribution cat: Distribution:George	20,587.30			20,587.30
2/4/2014	Sally Smith memo: final distribution cat: Distribution:Sally	20,587.30			0.00

1/1/2014 through 2/4/2014

Page 1

Date	Account	Num	Description	Memo	Category	Clr	Amount
INCOME							61,600.00
Inventory							61,600.00
	Bank Ckg Acct						5,600.00
1/4/2014	Checking		Close Out Checking Account		Inventory:Bank Ckg Acct		5,600.00
	Bank Savings						25,000.00
1/4/2014	Checking		Close Out Savings Account		Inventory:Bank Savings		25,000.00
	IRA						31,000.00
2/4/2014	Checking		IRA	IRA proceeds payable to estate	Inventory:IRA		31,000.00
EXPENSES							-61,600.00
Admin Exp							-5,075.40
	Court Costs						-43.00
1/4/2014	Checking		County Court	open probate estate	Admin Exp:Court Costs		-43.00
	Legal Fees						-5,000.00
2/4/2014	Checking		Attorney		Admin Exp:Legal Fees		-5,000.00
	Publication						-32.40
1/10/2014	Checking		Newspaper		Admin Exp:Publication		-32.40
Distribution							-41,174.60
	George						-20,587.30
2/4/2014	Checking		George Smith	final distribution	Distribution:George		-20,587.30
	Sally						-20,587.30
2/4/2014	Checking		Sally Smith	final distribution	Distribution:Sally		-20,587.30
Funeral							-10,150.00
1/20/2014	Checking		Funeral Home		Funeral		-10,150.00
Inh Tax							-3,000.00
2/4/2014	Checking		Treasurer		Inh Tax		-3,000.00
Taxes							-2,200.00
	RE						-2,200.00
2/4/2014	Checking		Treasurer		Taxes:RE		-2,200.00
Balance Forward							0.00
Checking							0.00
1/1/2014	Checking		Opening Balance		[Checking]	R	0.00
OVERALL TOTAL							0.00

MEMORANDUM

TO:	File
FROM:	Frank C. Heinisch
DATE:	March 14, 2014
RE:	Employer Identification Number (EIN)

1. [http://www.irs.gov/Businesses/Small-Businesses-&-Self-Employed/Apply-for-an-Employer-Identification-Number-\(EIN\)-Online](http://www.irs.gov/Businesses/Small-Businesses-&-Self-Employed/Apply-for-an-Employer-Identification-Number-(EIN)-Online)
2. Apply Online Now
3. Begin Application
4. "What type of legal structure is applying for an EIN?"
 1. Estate
5. "Confirm selection of Estate."
6. "Tell us about the deceased person."
 1. Name & Social Security Number
7. "Who is the Executor/Administrator of the Estate?"
 1. Individual
8. "Please tell us about the Executor/Administrator/Personal Representative."
 1. Name, Social Security Number and Fiduciary Title
 2. I am the executor, administrator, or the personal representative of this estate
9. "What is the Mailing Address for the Estate?"
 1. Address, phone number and different address is applicable.
10. "Tell us about the Estate."
 1. County where probated, state where probated, date estate created and closing month of accounting year
11. "Tell us more about the Estate."
 1. Do you have, or do you expect to have, any employees in the next 12 months?
12. How would you like to receive your EIN Confirmation Letter?
 1. Online or by mail
13. Summary of your information
14. Your EIN has been successfully assigned.

MEMORANDUM

TO:	File
FROM:	Frank C. Heinisch
DATE:	March 14, 2014
RE:	How to Search Vehicle Titles

1. <http://www.nebraska.gov/subscriber/index.html#>
2. Department of Motor Vehicles Tab
3. Vehicle Title, Lien, Registration Searches
4. Use your Nebraska.gov username and password
5. If you do not have a Nebraska.gov account you can obtain one by:
 - a. Going to <http://www.nebraska.gov/subscriber/howtosubscribe.html#>
 - b. Download and complete the Subscriber Agreement form
6. Search by:
 - a. Title Number
 - b. Vehicle Identification Number
 - c. Plate Number
 - d. Name
7. You are charged \$1.00 per search

Power of Attorney and Declaration of Representative

► Type or print. ► See the separate instructions.

OMB No. 1545-0150

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date ____/____/____

Part I Power of Attorney

Caution: A separate Form 2848 should be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address	Taxpayer identification number(s)	
	Daytime telephone number	Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
Check if to be sent notices and communications <input type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
Check if to be sent notices and communications <input type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer before the Internal Revenue Service for the following matters:

3 Matters

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, etc.) (see instructions for line 3)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions for line 3)

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. **Specific Uses Not Recorded on CAF** ☐

5 Acts authorized. Unless otherwise provided below, the representatives generally are authorized to receive and inspect confidential tax information and to perform any and all acts that I can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The representative(s), however, is (are) not authorized to receive or negotiate any amounts paid to the client in connection with this representation (including refunds by either electronic means or paper checks). Additionally, unless the appropriate box(es) below are checked, the representative(s) is (are) not authorized to execute a request for disclosure of tax returns or return information to a third party, substitute another representative or add additional representatives, or sign certain tax returns.

☐ Disclosure to third parties; ☐ Substitute or add representative(s); ☐ Signing a return; _____

☐ Other acts authorized: _____ (see instructions for more information)

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan agent may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. A registered tax return preparer may only represent taxpayers to the extent provided in section 10.3(f) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (level k) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific deletions to the acts otherwise authorized in this power of attorney: _____

- 6 Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you **do not** want to revoke a prior power of attorney, check here ☐ **YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

- 7 Signature of taxpayer.** If a tax matter concerns a year in which a joint return was filed, the husband and wife must each file a separate power of attorney even if the same representative(s) is (are) being appointed. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

► IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED TO THE TAXPAYER.

Signature	Date	Title (if applicable)
Print Name	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> PIN Number	Print name of taxpayer from line 1 if other than individual

Part II Declaration of Representative

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent under the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer's organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. **See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.**
 - i Registered Tax Return Preparer—registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. **See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.**
 - k Student Attorney or CPA—receives permission to practice before the IRS by virtue of his/her status as a law, business, or accounting student working in LITC or STCP under section 10.7(d) of Circular 230. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

► IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN LINE 2 ABOVE. See the instructions for Part II.

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. See the instructions for Part II for more information.

Designation— Insert above letter (a–r)	Licensing jurisdiction (state) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable). See instructions for Part II for more information.	Signature	Date

Notice Concerning Fiduciary Relationship

(Internal Revenue Code sections 6036 and 6903)

OMB No. 1545-0013

Part I Identification

Name of person for whom you are acting (as shown on the tax return) Identifying number Decedent's social security no.

Address of person for whom you are acting (number, street, and room or suite no.)

City or town, state, and ZIP code (If a foreign address, see instructions.)

Fiduciary's name

Address of fiduciary (number, street, and room or suite no.)

City or town, state, and ZIP code

Telephone number (optional)
()

Section A. Authority

1 Authority for fiduciary relationship. Check applicable box:

- a ☐ Court appointment of testate estate (valid will exists)
- b ☐ Court appointment of intestate estate (no valid will exists)
- c ☐ Court appointment as guardian or conservator
- d ☐ Valid trust instrument and amendments
- e ☐ Bankruptcy or assignment for the benefit or creditors
- f ☐ Other. Describe ►

2a If box 1a or 1b is checked, enter the date of death ►

2b If box 1c—1f is checked, enter the date of appointment, taking office, or assignment or transfer of assets ►

Section B. Nature of Liability and Tax Notices

3 Type of taxes (check all that apply): ☐ Income ☐ Gift ☐ Estate ☐ Generation-skipping transfer ☐ Employment
☐ Excise ☐ Other (describe) ►

4 Federal tax form number (check all that apply): a ☐ 706 series b ☐ 709 c ☐ 940 d ☐ 941, 943, 944
e ☐ 1040, 1040-A, or 1040-EZ f ☐ 1041 g ☐ 1120 h ☐ Other (list) ►

5 If your authority as a fiduciary does not cover all years or tax periods, check here ► ☐
and list the specific years or periods ►

6 If the fiduciary listed wants a copy of notices or other written communications (see the instructions) check this box ► ☐
and enter the year(s) or period(s) for the corresponding line 4 item checked. If more than 1 form entered on line 4h, enter the form number.


Complete only if the line 6 box is checked.

If this item is checked:	Enter year(s) or period(s)	If this item is checked:	Enter year(s) or period(s)
4a		4b	
4c		4d	
4e		4f	
4g		4h:	
4h:		4h:	

Part II Court and Administrative Proceedings

Name of court (if other than a court proceeding, identify the type of proceeding and name of agency)		Date proceeding initiated	
Address of court		Docket number of proceeding	
City or town, state, and ZIP code	Date	Time <input type="checkbox"/> a.m. <input type="checkbox"/> p.m.	Place of other proceedings

Part III Signature

Please Sign Here	I certify that I have the authority to execute this notice concerning fiduciary relationship on behalf of the taxpayer.		
	 Fiduciary's signature	Title, if applicable	Date

**Election To Treat a Qualified Revocable
Trust as Part of an Estate**

OMB No. 1545-1881

Part I Estate (or Filing Trust) Information

Name of estate (or the filing trust, if applicable (see instructions))	Employer identification number (see instructions) :
Name of executor (or the filing trustee, if applicable)	Type of entity prior to the election: <input type="checkbox"/> Domestic estate <input type="checkbox"/> Foreign estate <input type="checkbox"/> Domestic trust <input type="checkbox"/> Foreign trust
Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)	
City or town, state, and ZIP code (if a foreign address, see instructions)	Date of executor's appointment

Under penalties of perjury, I, as executor (or filing trustee):

- Confirm that under applicable local law or the governing document, I have the authority to make this election for the estate (if executor) or trust (if filing trustee) and to agree to the conditions of the election;
- Elect the treatment provided under section 645 for the above-named estate (or filing trust, if applicable);
- Confirm that an agreement has been reached with the trustees of each qualified revocable trust (QRT) joining in the election to allocate the tax burden of the combined electing trusts and related estate, if any, for each tax year during the election period in a manner that reasonably reflects each entity's tax obligation;
- Agree to ensure that the related estate's (or filing trust's, if applicable) share of the tax obligations of the combined electing trust(s) and related estate, if any, is timely paid to the United States Treasury;
- Agree to accept responsibility for filing a complete, accurate, and timely income tax return, when required by law, for the combined electing trust(s) and related estate, if any, for each tax year during the election period;
- (If I am the filing trustee) confirm that if there is more than one QRT making this election, that I have been appointed by the trustees of each QRT making this election to be the filing trustee and I agree to accept the responsibility of filing the appropriate income tax return for the combined electing trust(s) for each tax year during the election period and all other responsibilities of the filing trustee;
- (If I am the filing trustee) represent that no executor has been appointed for a related estate and to the best of my knowledge and belief, one will not be appointed;
- (If I am the filing trustee) agree that, if an executor is appointed for the related estate after this Form 8855 is filed, that I will complete and file an amended Form 8855 if the late appointed executor agrees to the election, and I agree to cooperate with the executor in filing any amended returns required to be filed as a result of the executor's appointment; and
- Confirm to the best of my knowledge and belief, that all information contained in this election and any accompanying statements or schedules is true, correct, and complete.

Signature of executor (or filing trustee)	Date
---	------

Part II Decedent Information

Name of decedent	SSN of the decedent :	Date of death
------------------	--------------------------	---------------

For Paperwork Reduction Act Notice, see page 4.

Cat. No. 24542R

Form **8855** (1-2009)

Part III Qualified Revocable Trust Information

Name of trust	Employer identification number (see instructions)
---------------	---

Name of trustee

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

City or town, state, and ZIP code (if a foreign address, see instructions)

Under penalties of perjury, I, as trustee of the above-named trust:

- Confirm that under applicable local law or the governing instrument, I have the authority to make this election for the trust and to agree to the conditions of the election;
- Elect the treatment provided under section 645 for this trust;
- Agree to timely provide the executor (or filing trustee if there is no executor) with all the trust information necessary to permit the executor (or filing trustee, if applicable) to file a complete, accurate, and timely Form 1041 (or Form 1040-NR for a foreign estate) for the combined electing trust(s) and the related estate, if any, for each tax year during the election period;
- Confirm that an agreement has been reached with the trustees of each QRT joining in the election, and the executor of the related estate, if any, to allocate the tax burden of the combined electing trust(s) and related estate, if any, for each tax year during the election period in a manner that reasonably reflects each entity's tax obligation;
- Agree to ensure that this trust's share of the tax obligations of the combined electing trust(s) and related estate, if any, is timely paid to the United States Treasury;
- Confirm that if a filing trustee (and not an executor for a related estate) has completed Part I of this Form 8855, the trustee that completed Part I has been appointed the filing trustee, and to the best of my knowledge and belief, an executor has not been appointed to administer a related estate and one will not be appointed;
- Agree that if a filing trustee (and not an executor for a related estate) has completed Part I of this Form 8855 and an executor is appointed for the related estate after this Form 8855 is filed, that I will complete and file an amended Form 8855 if the later appointed executor agrees to the election, and I agree to cooperate with the executor in filing any amended returns required to be filed as a result of the executor's appointment; and
- Confirm to the best of my knowledge and belief, that all information of the electing trust contained in this election and any accompanying statements or schedules is true, correct, and complete.

Signature of trustee	Date
----------------------	------

Name of trust	Employer identification number (see instructions)
---------------	---

Name of trustee

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

City or town, state, and ZIP code (if a foreign address, see instructions)

Under penalties of perjury, I, as trustee of the above-named trust:

- Confirm that under applicable local law or the governing instrument, I have the authority to make this election for the trust and to agree to the conditions of the election;
- Elect the treatment provided under section 645 for this trust;
- Agree to timely provide the executor (or filing trustee if there is no executor) with all the trust information necessary to permit the executor (or filing trustee, if applicable) to file a complete, accurate, and timely Form 1041 (or Form 1040-NR for a foreign estate) for the combined electing trust(s) and the related estate, if any, for each tax year during the election period;
- Confirm that an agreement has been reached with the trustees of each QRT joining in the election, and the executor of the related estate, if any, to allocate the tax burden of the combined electing trust(s) and related estate, if any, for each tax year during the election period in a manner that reasonably reflects each entity's tax obligation;
- Agree to ensure that this trust's share of the tax obligations of the combined electing trust(s) and related estate, if any, is timely paid to the United States Treasury;
- Confirm that if a filing trustee (and not an executor for a related estate) has completed Part I of this Form 8855, the trustee that completed Part I has been appointed the filing trustee, and to the best of my knowledge and belief, an executor has not been appointed to administer a related estate and one will not be appointed;
- Agree that if a filing trustee (and not an executor for a related estate) has completed Part I of this Form 8855 and an executor is appointed for the related estate after this Form 8855 is filed, that I will complete and file an amended Form 8855 if the later appointed executor agrees to the election, and I agree to cooperate with the executor in filing any amended returns required to be filed as a result of the executor's appointment; and
- Confirm to the best of my knowledge and belief, that all information of the electing trust contained in this election and any accompanying statements or schedules is true, correct, and complete.

Signature of trustee	Date
----------------------	------

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose

The trustees of each qualified revocable trust (QRT) and the executor of the related estate, if any, use Form 8855 to make a section 645 election. This election allows a QRT to be treated and taxed (for income tax purposes) as part of its related estate during the election period. Once the election is made, it cannot be revoked.

Definitions

A QRT is any trust (or part of a trust) that, on the day the decedent died, was treated as owned by the decedent under section 676 by reason of a power to revoke that was exercisable by the decedent (determined without regard to section 672(e)).

For this purpose, a QRT includes a trust that was treated as owned by the decedent under section 676 by reason of a power to revoke that was exercisable by the decedent with the consent or approval of a nonadverse party or the decedent's spouse. However, a QRT does not include a trust that was treated as owned by the decedent under section 676 by reason of a power to revoke that was exercisable solely by a nonadverse party or the decedent's spouse and not by the decedent.

An electing trust is a QRT for which a valid section 645 election has been made. Once the QRT makes the election, it is treated as an electing trust throughout the entire election period.

An executor is an executor, personal representative, or administrator that has obtained letters of appointment to administer the decedent's estate through formal or informal appointment procedures. For purposes of this election, an executor does not include a person that has actual or constructive possession of property of the decedent unless that person is appointed or qualified as an executor, administrator, or personal representative. If more than one jurisdiction has appointed an executor, then, for purposes of this election, only the person from the primary or domiciliary proceeding is the executor.

A related estate is the estate of the decedent who was treated as the owner of the QRT on the date of the decedent's death.

A filing trustee is the trustee of an electing trust who, when there is no executor, has been appointed by the trustees of each of the other electing trusts to file the Forms 1041 (or

1040-NR, if applicable) due for the combined electing trust(s) for each tax year during the election period and has agreed to accept that responsibility. If there is no executor and there is only one QRT making the section 645 election, the trustee of that electing trust is the filing trustee.

A filing trust is an electing trust whose trustee was appointed as the filing trustee by all electing trust(s) if there is no executor. If there is no executor and only one QRT is making the election, that QRT is the filing trust.

Election Period

The election period is the period of time during which an electing trust is treated and taxed as part of its related estate.

The election period begins on the date of the decedent's death and terminates on the earlier of:

- The day on which each electing trust and the related estate, if any, have distributed all of their assets or
- The day before the applicable date.

Applicable date. To determine the applicable date, you must first determine whether a Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return, is required to be filed as a result of the decedent's death.

IS a Form 706 required?	THEN the applicable date is...
Yes	The later of: <ul style="list-style-type: none"> • 2 years after the date of the decedent's death or • 6 months after the final determination of liability for estate tax.
No	2 years after the date of the decedent's death.

Final determination of liability. For purposes of this election only, the date of final determination of liability for the estate tax is the earliest of:

- 6 months after the IRS issues an estate tax closing letter (unless a claim for refund of estate tax is filed within 12 months after the letter is issued);
- The final disposition of a claim for refund that resolves the liability for the estate tax (unless suit is instituted within 6 months after a final disposition of the claim);
- The execution of a settlement agreement with the IRS that determines the liability for the estate tax;
- The issuance of a decision, judgment, decree, or other order by a court of competent jurisdiction resolving the liability for the estate tax (unless a notice of appeal or a petition for *certiorari* is filed within 90 days after the issuance of a decision, judgment, decree, or other order of a court); or
- The expiration of the period of limitations for the estate tax.

When To File

File the election by the due date (including extensions, if any) of the Form 1041 (or Form 1040-NR, if applicable) for the first tax year of the related estate (or the filing trust). This applies even if the combined related estate and electing trust(s) do not have sufficient income to be required to file Form 1041.

In general, the due date for the first income tax return is the 15th day of the 4th month after the close of the first tax year of the related estate. For exceptions, see Regulations section 1.6072-1(c). For the purpose of determining the tax year if there is no executor, treat the filing trust as an estate. If the estate is granted an extension of time to file its income tax return for its first tax year, the due date of the Form 8855 is the extended due date.

For instructions on when to file an amended election, see *Amended Election Needed When an Executor Is Appointed After a Valid Election Is Made* on page 4.

Where To File

IF you are located in . . .	THEN send the election to the . . .
Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, Wisconsin	Department of the Treasury Internal Revenue Service Center Cincinnati, OH 45999
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming	Department of the Treasury Internal Revenue Service Center Ogden, UT 84201
A foreign country or a U.S. possession	

Who Must Sign

If there is more than one executor for a related estate or more than one trustee for an electing trust, only one executor or trustee must sign Form 8855 on behalf of the entity, unless otherwise required by applicable local law or the governing document.

Employer Identification Numbers

The trustee of a QRT **must** obtain a new employer identification number (EIN) for the QRT upon the death of the decedent. Parts I and III require that a trustee enter the EIN obtained by the trustee following the death of the decedent. See Regulations section 301.6109-1.

Retention of Copy of Form 8855

The executor of the related estate, if any, and the trustee of each electing trust must retain a copy of the completed Form 8855 (and any amended Form 8855 required to be filed) and retain proof that the Form 8855 was timely filed.

Tax Treatment

During the election period, all electing trusts and the related estate, if any, file one combined income tax return. For purposes of that return, the electing trusts and the related estate are treated as one estate. For example, the electing trust(s) are treated as part of the estate for purposes of adopting a tax year, for determining whether estimated tax payments are required, the set-aside deduction under section 642(c)(2), the S corporation shareholder requirements of section 1361(b)(1), and the special allowance for rental real estate activities under section 469(i)(4).

Note, however, that each electing trust and the related estate are treated as a separate share for purposes of the separate share rules under section 663(c) when the combined entity computes distributable net income and applies the distribution rules.

Amended Election Needed When an Executor Is Appointed After a Valid Election Is Made

If Form 8855 was filed by the filing trustee because there was no executor and an executor is subsequently appointed, an amended election must be timely made. Otherwise, the election period terminates the day before the executor is appointed.

How to make an amended election. The executor and the trustees of each electing trust complete and file a new Form 8855 and write "AMENDED ELECTION" at the top of the form.

When to file an amended election. File an amended Form 8855 within 90 days of the appointment of the executor.

Correction of returns. See the Instructions for Form 1041 and Regulations section 1.645-1 for information on amending the previously filed returns.

Other Information

For additional information about the reporting rules for a QRT, an electing trust, or a former electing trust, or information about when it is necessary to obtain a new EIN, see the Instructions for Form 1041 and Regulations section 1.645-1.

Specific Instructions

Part I

The executor of the related estate completes the information requested in this part and attests to the making of this election and the conditions for a valid section 645 election by signing (under penalties of perjury) and dating the form in the space provided.

If there is no executor, the filing trustee completes the information and attests to the making of this election and the conditions for a valid section 645 election by signing (under penalties of perjury) and dating the form in the space provided.

The executor must obtain an EIN for the estate prior to filing this election. A filing trustee must enter the new EIN obtained for the trust after the decedent's death in the space for *Employer identification number* in Part I.

If you have a foreign address, enter the information in the following order: City, province or state, and country. Follow the country's practice for entering the postal code. Do not abbreviate the country name.

Part II

The executor (or filing trustee if there is no executor) completes this section.

Part III

The trustee for each QRT that is joining in the election completes the information requested in this part and attests to the making of this election and the conditions for a valid section 645 election by signing (under penalties of perjury) and dating the form in the space provided.

Caution: A QRT must get a new EIN following the death of the decedent.

In the space for *Employer identification number*, be sure to enter the new EIN obtained for the trust after the decedent's death.

Space is provided for two QRTs. If more than two QRTs are joining in the election than space provided, use additional Part IIIs. If additional pages of Part III are attached, the executor (or filing trustee) should indicate on the top of the first page of Part III how many additional pages are attached and the total number of QRTs joining in the election.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping 3 hr., 21 min.

Learning about the law or the form . . . 1 hr., 5 min.

Preparing, copying, assembling, and sending the form to the IRS 1 hr., 11 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the tax form to this address. Instead, see *Where To File* on page 3.

ESTATE OF ANDREW M. LOUDON CHECK LIST
DATE OF DEATH MARCH 14, 2014
☐ INHERITANCE TAX PROCEEDING ☐ PROBATE PROCEEDING
Take to Court house to start: ☒ Open ☐ Close ☒ Inheritance Tax

- | | |
|---|---|
| 1. <input type="checkbox"/> enter on est list & post to calendar | 26. <input type="radio"/> ORDER SETTING DATE FOR HEARING AND FOR NOTICE AND <u>NOTICE</u> TO BE PUBLISHED |
| 2. <input type="checkbox"/> APPLICATION FOR INFORMAL PROBATE OF WILL | 27. <u>5days put on calendar</u> |
| 3. <input type="checkbox"/> APPLICATION FOR INFORMAL PROBATE OF WILL | |
| 4. <input type="checkbox"/> Bank Authorization Forms (3 originals of each) | 28. <input type="checkbox"/> FORMAL PETITION FOR COMPLETE SETTLEMENT AFTER INFORMAL TESTATE PROCEEDING |
| 5. <input type="checkbox"/> SS4 E# APPLICATION - online | |
| 6. <input type="checkbox"/> ACCEPTANCE OF APPOINTMENT AS PR | 29. <input type="checkbox"/> FINAL ACCOUNTING NEEDS ATTACHED ACCOUNTING REPORTS TO RECONCILE TO BANK ACCOUNTING |
| 7. <input type="checkbox"/> NOTICE OF INFORMAL PROBATE AND APPOINTMENT OF PR AND NOTICE TO CREDITORS | 30. <input type="checkbox"/> SCHEDULE OF DISTRIBUTION [SOD] |
| 8. <input type="checkbox"/> publish notice & mark calendar 5 days | 31. <input type="checkbox"/> SOD AUDIT AGAINST INVENTORY |
| 9. <input type="checkbox"/> Waiver of Bond & Witness Affidavit (For a Non-HLO Will) | 32. <input type="checkbox"/> CERTIFICATE OF MAILING SCHEDULE OF DISTRIBUTION (Only use if mailing SOD at least 30 days prior to hearing) If less than 30 days, do not file this pleading. |
| 10. <input type="checkbox"/> Renunciation of Right to Appointment and Nomination of PR | 33. <input type="checkbox"/> FINAL ACCOUNTING |
| 11. <input type="checkbox"/> REGISTRAR'S STATEMENT OF INFORMAL PROBATE | 34. <input type="checkbox"/> SCHEDULE OF DIST. <input type="checkbox"/> NOTICE |
| 12. <input type="checkbox"/> LETTERS OF PERS REPRESENTATIVE | 35. <input type="checkbox"/> AFFIDAVIT OF MAILING NOTICE |
| 13. <input type="checkbox"/> OPEN BANK ACCOUNT | 36. <input type="checkbox"/> PAY PUBLICATION FEES TO PAPER |
| 14. <input type="checkbox"/> BANK LETTERS, include copy of d/c, need EIN for estate and/or trust, and original signed bank authorization | 37. <input type="checkbox"/> DEED OF DISTRIBUTION |
| 15. <input type="checkbox"/> INITIAL CLIENT LETTER WITH <input type="checkbox"/> WILL <input type="checkbox"/> TRUST | 38. <input type="checkbox"/> INSTRUMENT OF DISTRIBUTION |
| 16. <input type="checkbox"/> INFORMATION OF APPOINTMENT OF PR AND OF MAILING NOTICE & AFFIDAVIT OF MAILING, NOTICE OF INFORMAL PROBATE OF WILL, INFORMATION OF APPOINTMENT OF PERSONAL REPRESENTATIVE AND NOTICE TO CREDITORS | 39. <input type="checkbox"/> DISTRIBUTION LETTER |
| 17. <input type="checkbox"/> CERT OF COURT PROCEEDING INVOLVING REAL ESTATE | 40. <input type="checkbox"/> FORMAL ORDER COMPLETE SETTLEMENT AFTER INFORMAL TESTATE PROCEEDING |
| 18. <input type="checkbox"/> RENUNCIATION (9 MONTHS) | 41. <input type="radio"/> ORDER DETERMINING & ASSESSING INH TAX |
| 19. <input type="radio"/> INVENTORY - including bank letters, real estate [define irrigated/dry/pasture acres valuation], review prior year tax return | 42. <input type="radio"/> CERTIFICATE EVIDENCING P't OF INH TAX |
| 20. <input type="radio"/> PETITION FOR DETERMINATION OF INH TAX | 43. <input type="checkbox"/> FORMAL CLOSING RECEIPT & LETTER REQUESTING SIGNATURE ON RECEIPT |
| 21. <input type="radio"/> FORM 500 INH TAX WORKSHEET (take copy to Court and substitute with Original AFTER signed by County Attorney) | 44. <input type="checkbox"/> HLO FEE STATEMENT |
| 22. <input type="radio"/> COUNTY ATTORNEY LETTER - including who gets what and why | 45. <input type="checkbox"/> SUPPLEMENTAL FINAL ACCOUNTING - BEFORE BANK ACCOUNT IS CLOSED BE SURE THAT \$ FOR HLO DISBURSEMENTS HAS BEEN TAKEN |
| 23. <input type="radio"/> Voluntary Appearance & Agreement to Pay Inh Tax | 46. <input type="checkbox"/> DECREE OF FINAL DISCHARGE |
| | 47. <input type="checkbox"/> FORM 1040 |
| | 48. <input type="checkbox"/> FORM 1041 & FORM 1041N & LTR TO HEIRS |
| | 49. <input type="checkbox"/> FORM 706 (PAGES 1, 2, 3) & LETTER TO IRS |
| | 50. <input type="checkbox"/> SMALL ESTATES AFFIDAVIT |
| | 51. <input type="checkbox"/> MARITAL AFFIDAVIT- NO INH TAX |
| | 52. <input type="checkbox"/> CHECK LIST TO CLOSE FILE |

CHECKLIST FOR CLOSING ESTATE FILES

ESTATE				
	INITIAL	DATE	✓	ITEM
1.				In Distribution Audit file have court stamped filed copies of the Inventory, Instrument of Distribution, Final Accounting and most recent JUSTICE report.
2.				Affidavit & Agreement of Successor Trustee filed with County Clerk
3.				Cover page with legal and Death Certificate filed for joint tenancy property and life estate property [if applicable]
4.				Certificate of County Court Proceedings involving real estate filed with Clerk (signed by Court) [if applicable]
5.				Deeds of Distribution filed with County Clerk
6.				Instruments of Distribution executed and delivered
7.				Inheritance Tax receipt filed with Court
8.				Attorney Fee receipt filed with Court (if applicable)
9.				Staff audit distribution of all inventory items
10.				Distribution of all inventory items verified by attorney
11.				Federal Estate Tax Closing letter filed with Court
12.				Court Cost Paid
13.				Bank accounts with zero balance
14.				Supplemental Final Accounting with zero balance
15.				Final Receipts filed with Court
16.				Final Income Tax Returns filed
17.				Personal Representative discharged

THE ESTATE IS READY TO BE CLOSED.

Dated _____

Signature of Reviewer

February 7, 2014

Hannah Montana
179 N 9th St
Geneva, NE 68361

RE: Estate of Andrew M. Loudon

Dear Hannah,

My condolences on the death of Andrew M. Loudon. After a death, the decedent's assets need to be identified, debts paid, administration expenses and funeral paid and the assets distributed. Death taxes need to be determined and paid.

Customarily this is accomplished through a probate proceeding in Fillmore County Court under the Nebraska Probate Code. A probate proceeding involves probate assets and is governed by a Will, and is called a testate proceeding, or without a will, an intestate proceeding. Non-probate assets are not a part of a probate proceeding, rather such assets are distributed in accordance with the provisions of the title to such assets.

Generally probate assets are titled only in the name of the decedent. Examples of non-probate assets include assets held in joint tenancy, pay on death (POD), transfer on death (TOD), trusts, annuities, retirement accounts such as an IRA, life estates and life insurance.

It is common to have little to no probate assets with the bulk of the assets held as non-probate assets. If the probate assets are less than \$50,000 in value as of date of death a probate proceeding is not required. A small estate affidavit is used to transfer such assets and the Will is not offered for probate and there will be no personal representative appointed. The decedent's debts, the estate administration expenses, and funeral will be paid from non-probate assets. Both probate and non probate assets are subject to death taxes.

Transfer of ownership of non-probate assets generally follows the requirements of each asset's documentation. Often proof of death is required through submitting a death certificate. We can order the necessary death certificates. Companies that issue annuities, retirement plans and life insurance often require additional documentation. If the decedent is a Trustee of their

Appendix P

Hannah Montana
RE: Estate of Andrew M. Loudon
February 7, 2014
Page 2

Revocable Grantor Trust, we prepare a document evidencing the succession of the trusteeship to the new Trustee. Nebraska law requires notice to be given and reports to be prepared concerning the trust.

Decedent's bills, administration expenses and funeral expenses are paid from the estate checking account through the probate proceeding in which formal accounting which must be presented to the court. It is important to pay expenses through the estate to document the expenses permitting deductions against death taxes and/or income taxes.

We recommend that the estate bank account checks be cut at our office, signed by the personal representative and we mail them. The accounting is often maintained on a fiscal year basis, sorted by category and reported to the court as a part of a probate proceeding.

An estate is required to file a fiduciary income tax return, Form 1041, for income and deductions arising after date of death. A Form 1040 reports income and deductions arising before date of death. The Form 1041 may be reported on a fiscal year starting at date of death and ending the last day of the month for no more than 12 months after date of death.

Generally an inheritance is not subject to income tax, except for the income earned after date of death on the inherited asset. Tax basis is stepped up to the date of death value as reported in the Inventory. Thus, income tax capital gain is computed from the date of death value rather than cost of purchase. Also, depreciable business assets listed in the Inventory may be depreciated from the date of death value notwithstanding prior depreciation.

Nebraska Inheritance Tax is due one year after date of death. Property received by the surviving spouse is not subject to death taxes. For close relatives the inheritance tax rate is 1% of the net value of the estate in excess of \$40,000 per individual receiving assets from the estate. For remote relatives the inheritance tax rate is 13% of the net value of the estate in excess of \$15,000 per individual receiving assets from the estate. For non-relatives the inheritance tax rate is 18% in excess of \$10,000 received by an individual. Determination of Nebraska Inheritance Tax requires a County Court hearing and approval by both the County Attorney and County Judge.

The Federal Estate Tax Unified Credit Exemption for 2014 is \$5,340,000 and the tax rate is 40%. An estate valued under \$5,340,000 need not file a Form 706 Federal Estate Tax Return unless there is a surviving spouse and portability of the unused Unified Credit is being preserved. The Federal Estate Tax Return, Form 706, is due 9 months after date of death.

Hannah Montana
RE: Estate of Andrew M. Loudon
February 7, 2014
Page 3

Administration of an estate without a probate proceeding is substantially the same as a probate proceeding except nothing is filed in County Court other than the Inheritance Tax pleadings which include the filing of an Inventory. If there is a trust, the accounting is run through the trust. If there is no trust, an Agreement Among Heirs may be required to determine which non-probate assets are to be applied to the payment of the decedent's bills, claims, administration expenses and death taxes.

Generally an estate proceeding takes about a year to complete, although if a Federal Estate Tax Return Form 706 is filed, the IRS closing letter is often not received for two years after death which delays the closing.

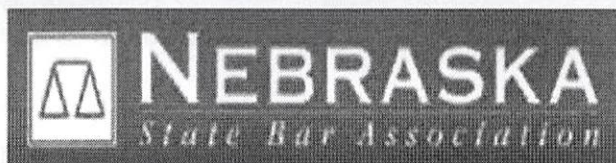
It is critical to identify all of the assets owned by the decedent, including non-probate assets. If assets are omitted, it is very expensive to reopen an estate that is enclosed to clear the title of such omitted assets so that they may be sold or liquidated.

Do not hesitate contacting me if you have questions.

Yours very truly,

Frank C. Heinisch, Attorney at Law
Heinisch & Lovegrove Law Office, PC LLO
Frank@HLLawOffice.com

FCH/am
Enc.



All the official forms, checklists and guidelines in a comprehensive Probate Systems
co-developed and endorsed by the Nebraska Bar Association and developed by Basha Systems LLC

ALL ORDERS TO:

Basha Systems LLC
17 Lakeview Avenue East
Cortlandt Manor, NY 10567
Fax: 914-861-4132
rose@bashasys.com
www.bashasys.com

Code	Description of Product	Price	Amount
PSV-4	Software and Installation (4 files): Includes GhostFill software application license, license, automated forms, and four (4) estate files, free remote installation, free remote training and support. After placing your order, you will be contacted by Basha Systems to set up an installation appointment	\$200.00	_____
PSV-1	Quick Order (1 file) - Our most popular option. Allows the attorney to purchase a single estate file whenever he or she needs it and pass the cost directly through to the client	\$50.00	_____
PSV-5	Bulk Purchase (5 files): Plan ahead. Purchase five estate files. Be prepared when the next probate case comes in	\$250.00	_____
PSV-10	Active Practice (10 files): Have an active probate practice? Take advantage of volume discounts. Save 10% over single file purchase price	\$450.00	_____
PSV-25	Busy Practice (25 Files): Work coming in faster than you can handle? Purchase 25 files in advance. Save 20% over single file purchase price.	\$1,000.00	_____
PSV-50	Multi-Lawyer Practice (50 files): Practice with other attorneys? Consider purchasing 50 files for your office. Save 30% over the single file purchase price	\$1,750.00	_____
PSV-100	Large Firm Practice (100 files): Work at a large firm with a high-volume of probate actions? Consider purchasing 100 files at a discount of 50% off the single file purchase price	\$2,500.00	_____
		TOTAL	_____

Contact _____
Telephone _____
E-Mail _____

Firm Name _____
Address _____

Client is: (circle) Individual OR Law Firm

Agreed and Accepted by:

Law Firm: _____

Individual: _____

(I am a partner/shareholder authorized to sign for firm)

Name on Card _____

Credit Card No. _____

Expiration Date _____

CSV Number _____

Method of Payment (Circle)

Check

MC

Signature to Agreement _____

Date: _____

Signature authorizing use of Credit Card _____



ALL the official forms, checklists and guidelines in a comprehensive Probate System co-developed and endorsed by the Bar Association
Developed by Basha Systems LLC

117 Oneida Avenue
Croton on Hudson, NY 10520
Tel: 914.827.9173
Fax: 845.622.3689
sgr@bashasys.com
www.bashasys.com

Probate System V

Manage all your probates with this combined electronic manual, automated forms systems and probate information manager, co-developed by the Nebraska State Bar Association and Basha Systems LLC. All forms have been reviewed and approved by the Nebraska State Bar Association's Probate committee. Probate System V was designed expressly to meet the requirements of Nebraska attorneys.

- The software is free.
- The installation is free.
- The updates are free.
- Pay only for the files you need.

Probate System V includes a wealth of practitioner tools, including a document abstracter, a file management system, a contact manager, and a form manager for modifying shipping forms and creating custom forms for your firm.

COMPREHENSIVE SET OF FORMS: Probate System V includes over 225 forms and checklists. Each form interview includes the complete reference text for such form found in the original Probate IV manual. Forms can be assembled in blank or with client-specific data gathered during the file interview and document-specific interviews. You can access forms either by chapter and section of the manual or by form number.

CUSTOMIZATION: Probate System V goes beyond the typical document assembly system. With Probate System V you have extensive customization options. You can customize the pleading captions and signature blocks. You can add electronic letterhead. Each form itself can be customized so that your firm's version of a particular form is used in lieu of the shipping form. In addition, you can create your own custom pleadings, letters and memos using the information in the client's estate file.

MANAGEMENT OF CLIENT DATA: Probate System V excels at managing your client-specific data with a comprehensive and easy-to-use interface. The system is organized around the "probate" or "estate" file. Once you open a new file and assign it to an attorney, assisting attorney and paralegal, you then enter information about:

- the decedent and other information currently gathered on the Master Information List checklist.
- interested parties
- testamentary documents, including the will, codicils and any separate writings having a bearing on the estate
- estate assets and distributions



PRACTITIONER TOOLS: Along with the forms come extensive practitioner tools to help you manage your estate file. The system ships with a handy tool for summarizing the provisions of your client's will. As you review your client's documents (the will, codicils, trusts and separate writings), you can take notes on each provision. In your notes you can specify which provisions will require action, note the type of provision, the section of the document, the text of provision, and the affected persons. You can then print out a complete report organized by document, type of provision and affected person. The system also lets you inventory the assets of the estate and track distributions of those assets. The data gathered in the assets and distributions table can be used to

simplify the estate tax preparation process. A handy Contact Manager also reduces the need to enter data in multiple case files.

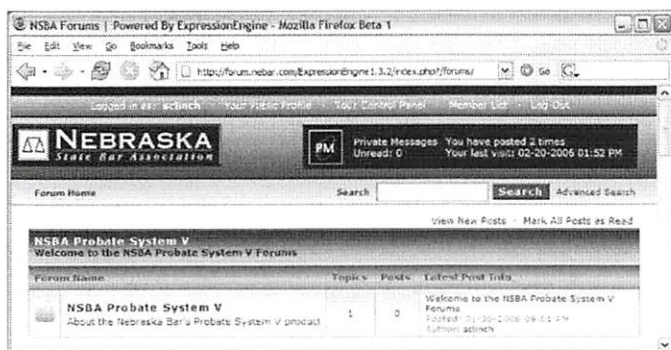
CHECKLISTS AND OUTLINES: The system ships with several hundred pages of articles, as well as numerous handy checklists:

- Master Information List (Checklist)
- Interview (Checklist)
- Introductory (Checklist)
- Significant Dates (Checklist)
- Formal Opening (Checklist)
- Informal Opening (Checklist)
- Elective Share (Checklist)
- Administration (checklist)
- Formal Closing Checklist (Checklist)
- Informal Closing Checklist (Checklist)
- Determination of Inheritance Tax (Checklist)
- Testamentary Trust Checklist (Checklist)
- Living Trust Checklist (Checklist)

#	Task	Date Completed	Att/Lawyer	Mon.
DRAFT PLEADINGS				
1	Petition, Form 200 or 210		Assistant	
2	Order for Hearing, Form 106		Assistant	
3	Notice, Form 202 or 212		Assistant	
4	Affidavit of Mailing, Form 109		Assistant	
5	Renunciation of Right to be Personal Representative, Form 130		Assistant	
6	Waiver of Bond, Form 135		Assistant	
7	Statement of Value and Income for Purposes of Bond, Form 136 (may be part of Petition or omitted if no bond is required)		Assistant	

PRICING: The product will be licensed on the basis of number of opened estate files. The software will be free. Updates will be free. Technical support will be free. The initial purchase price of \$200 will include free remote installation and configuration of the software for your practice and four estate files. Additional estate files can be purchased for \$50 per file, with the price dropping to \$25 per file for prepaid purchases of 100 or more estate files for your firm.

There is no limit on the time you have to use the software or the number of documents you can create for a given estate file. There is no limit to the number of machines on which you can install the GhostFill client software, so long as the templates are on a shared network drive. There will be no annual update or maintenance fees. The only charges will be for additional estate files or for consulting services in connection with customization of the shipping forms or creation of additional forms.



SUPPORT: Support for the system will be provided both by NSBA and Basha Systems. Initial calls should go to NSBA. Email support will be provided by Basha Systems along with remote desktop assistance where required. In addition, we have established an electronic discussion forum for discussion of revisions to the forms and support issues (forum.nebar.com/ExpressionEngine1.3.2/index.php?/forums). You will receive notifications of any replies to your posts. We also have set up a special website for announcements, FAQs and for getting product updates (forum.nebar.com/ExpressionEngine1.3.2/index.php?/psv). There will be regular web-training classes on the use of the product conducted by Basha Systems.

CONTACT PERSON: Rose Rowland, C.O.O. Basha Systems LLC at (914) 827-9173 and Kathryn Bellman at (402) 742-8131.

INCLUDED FORMS

GENERAL FORMS

- ✓ Form 100 - Demand for Notice
- ✓ Form 101 - Notice of Application for Informal Proceedings
- ✓ Form 105 - Waiver of Notice
- ✓ Form 106 - Order Setting Date for Hearing and Notice
- ✓ Form 107 - Motion for Hearing and Change of Notice
- ✓ Form 108 - Order for Hearing and Change of Notice
- ✓ Form 109 - Affidavit of Mailing Notice
- ✓ Form 130 - Renunciation of Appointment & Nomination of Personal Repr
- ✓ Form 135 - Waiver of Bond
- ✓ Form 136 - Statement of Value & Income for Purposes of Bond
- ✓ Form 150 - Affidavit for Collection of Personal Property
- ✓ Form 151 - Affidavit for Transfer of Decedent's Motor Vehicle

OPENING PROBATE

- ✓ Form 200 - Petition for Formal Probate
- ✓ Form 106 - Order Setting Date for Hearing and Notice
- ✓ Form 201 - Order Admitting Will to Formal Probate
- ✓ Form 202 - Notice of Hearing on Probate and Appointment of Personal Repr
- ✓ Form 109 - Affidavit of Service by Mail
- ✓ Form 210 - Petition for Formal Adjudication of Intestacy
- ✓ Form 106 - Order Setting Date for Hearing and Notice
- ✓ Form 211 - Order of Intestacy
- ✓ Form 212 - Notice of Hearing on Administration
- ✓ Form 109 - Affidavit of Service by Mail
- ✓ Form 220 - Application for Informal Probate of Will
- ✓ Form 221 - Registrar Statement of Informal Probate
- ✓ Form 223 - Notice of Informal Probate with Notice to Creditors
- ✓ Form 224 - Notice of Informal Probate without Notice to Creditors
- ✓ Form 109 - Affidavit of Service by Mail
- ✓ Form 230 - Application for Informal Appointment of Personal Repr in Intestacy
- ✓ Form 231 - Registrar Statement of Informal Appointment of Personal Repr in Intestacy
- ✓ Form 233 - Notice of Informal Administration of Personal Repr with Notice to Creditors
- ✓ Form 109 - Affidavit of Service by Mail
- ✓ Form 234 - Notice of Informal Appointment of Personal Repr without Notice to Creditors
- ✓ Form 240 - Petition for Appointment of Special Admin - Formal Proceeding
- ✓ Form 240a - Notice of Hearing on Appointment of Special Admin
- ✓ Form 108 - Order Setting Date for Hearing and for Notice
- ✓ Form 241 - Order Appointing Special Admin - Formal Proceeding
- ✓ Form 242 - Application for Appointment of Special Admin - Informal Proceeding
- ✓ Form 243 - Petition for Appointment of Special Admin - Informal Proceeding
- ✓ Form 244 - Letters of Special Admin
- ✓ Form 250 - Petition for Supervised Admin - Formal Proceeding
- ✓ Form 250a - Notice of Hearing on Supervised Admin
- ✓ Form 251 - Order for Supervised Admin - Formal Proceeding
- ✓ Form 252 - Petition for Supervised Admin - Formal Proceeding (Initial)
- ✓ Form 253 - Order for Determining Testacy
- ✓ Form 254 - Notice of Hearing on Review of Employment and Fees
- ✓ Form 260 - Affidavit for Collection of Assets by Domiciliary Foreign Personal Repr
- ✓ Form 261 - Proof of Authority of Domiciliary Foreign Personal Repr

- ✓ Form 136 - Statement of Value & Income for Purposes of Bond

ADMINISTRATION

- ✓ Form 300 - Acceptance of Appointment
- ✓ Form 301 - Appointment of Resident Agent
- ✓ Form 301b - Demand for Bond
- ✓ Form 302 - Bond of Personal Repr
- ✓ Form 303 - Letters of Personal Repr
- ✓ Form 307 - Waiver of Personal Repr Fee
- ✓ Form 310 - Notice of Formal Appointment of Personal Repr and Notice to Creditors
- ✓ Form 311 - Notice of Formal Appointment of Personal Repr
- ✓ Form 109 - Affidavit of Mailing Notice
- ✓ Form 313 - Statement of Claim
- ✓ Form 314 - Notice of Disallowance of Claim
- ✓ Form 315 - Petition for Allowance of Claim
- ✓ Form 315a - Notice of Hearing on Allowance of Claim
- ✓ Form 323 - Petition for Elective Share
- ✓ Form 324 - Notice of Petition for Elective Share
- ✓ Form 324a - Notice of Hearing on Elective Share of Augmented Estate
- ✓ Form 326 - Worksheet for Computation of Augmented Estate
- ✓ Form 328 - Withdrawal of Demand for Elective Share
- ✓ Form 330 - Inventory - Long Form
- ✓ Form 331 - Inventory - Short Form
- ✓ Form 332 - Certificate of County Court Proceeding Involving Real Property
- ✓ Form 340 - Petition for Authority to Sell Real Property
- ✓ Form 106 - Order Setting Hearing
- ✓ Form 341 - Order Authorizing Sale of Real Property
- ✓ Form 342 - Notice of Hearing on Petition for Authority to Sell Real Property
- ✓ Form 343 - Estate Accounting Sheet
- ✓ Form 344 - Interim Accounting - Sample
- ✓ Form 360 - Petition to Allow Personal Repr to Select Homestead Allowance
- ✓ Form 361 - Order for Selection of Homestead Allowance
- ✓ Form 362 - Notice of Determination of Homestead Allowance
- ✓ Form 363 - Notice of Determination of Family Allowance
- ✓ Form 370 - Deed of Distribution by Personal Repr
- ✓ Form 372 - Instrument of Distribution of Personal Property by Personal Repr - Testate Estate
- ✓ Form 390 - Format for Renunciation of Interest Passing from Decedent
- ✓ Form C-2 - Forward Final Distribution to Distributees
- ✓ Form C-3 - Letter Forwarding Payment of Claim
- ✓ Form C-4 - Forward Form 706 to IRS
- ✓ Form C-5 - Request for Prompt Assessment
- ✓ Form C-6 - Forward Copy of 1041 and Schedule K-1 to Devises
- ✓ Form C-7 - Forward 706N to Department of Revenue
- ✓ Form C-9 - Notify Bonding Company of Reduced Bond
- ✓ Form C-10 - Forward Copy of Closing Letter to Personal Repr
- ✓ Form C-11 - Notify Bonding Company of Termination of Personal Repr and Release of Bond
- ✓ Form C-14 - Notify IRS of Termination of PR's Appointment
- ✓ Form C-15 - Forward Documents to PR and Express Appreciation for Rendering Services
- ✓ Form C-2 - Forward Final Distribution to Distributees

CLOSING THE ESTATE

- ✓ Form 400 - Petition for Complete Settlement After Informal Testate
- ✓ Form 401 - Order for Complete Settlement After Informal Testate

- ✓ Form 402 - Petition for Complete Settlement After Informal Intestate
- ✓ Form 403 - Order for Complete Settlement After Informal Intestate
- ✓ Form 404 - Petition for Complete Settlement After Formal Testate
- ✓ Form 405 - Formal Order for Complete Settlement After Formal Testate Proceeding
- ✓ Form 406 - Petition for Complete Settlement After Formal Intestate
- ✓ Form 407 - Order for Complete Settlement After Formal Intestate
- ✓ Form 106 - Order Setting Hearing
- ✓ Form 409a - Notice of Hearing on Complete Settlement After Informal Probate
- ✓ Form 409b - Notice of Hearing on Complete Settlement After Formal Testacy
- ✓ Form 409c - Notice of Hearing on Complete Settlement After Informal Intestacy Admin
- ✓ Form 409d - Notice of Hearing on Final Settlement After Informal Probate Without Determination of Testacy
- ✓ Form 109 - Affidavit of Service by Mail
- ✓ Form 410 - Closing Receipt - Formal
- ✓ Form 411 - Decree of Final Discharge
- ✓ Form 412 - Informal Closing of Estate by Verified Statement
- ✓ Form 413 - Application for Certificate Discharging Liens Securing Fiduciary Performance
- ✓ Form 414 - Closing Receipt - Informal
- ✓ Form 415 - Closing Statement - Small Estate
- ✓ Form 416 - Informal Application for Release of Sureties
- ✓ Form 422 - Schedule of Distribution
- ✓ Form 422a - Certificate of Mailing Schedule of Distribution

NEBRASKA TAX

- ✓ Form 500 - Inheritance Tax Worksheet, Voluntary Appearance, Waiver of Notice
- ✓ Form 510 - Application to Pay Tentative Inheritance Tax
- ✓ Form 511 - Order Allowing Payment of Tentative Inheritance Tax
- ✓ Form 512 - Application to Release Tax Liens
- ✓ Form 513 - Order Releasing Tax Liens
- ✓ Form 520 - Petition for Determination of Inheritance Tax
- ✓ Form 521a - Order Determining and Assessing Inheritance Tax
- ✓ Form 521b - Order Determining No Inheritance Tax Due, Voluntary Appearance, Waiver of Notice
- ✓ Form 522 - Notice of Hearing on Determination of Inheritance Tax
- ✓ Form 523 - Voluntary Appearance and Waiver of Notice of Interested Parties
- ✓ Form 524 - Voluntary Appearance, Waiver of Notice and Agreement to Pay Inheritance Tax
- ✓ Form 525 - Certificate Evidencing Payment of County Inheritance Tax
- ✓ Form 530 - Order Appointing Acting County Attorney
- ✓ Form 535 - Affidavit of Marital Status
- ✓ Form T-1 - Letter Requesting Change of Contingent Beneficiary
- ✓ Form T-2 - Letter Specifying New Settlement Options on Life Insurance Policy
- ✓ Form T-3 - Letter Forwarding Documents of Distribution

TRUSTEESHIP**

- ✓ Form 600 - Acceptance of Trusteeship
- ✓ Form 600a - Letters of Trusteeship
- ✓ Form 601 - Information of Acceptance of Trust
- ✓ Form 602 - Trust Registration Statement
- ✓ Form 603 - Petition for Trust Administration Proceeding
- ✓ Form 604 - Petition for Renunciation or Deviation From Trust Power
- ✓ Form 605 - Petition for Review and Settlement of Account

- ✓ Form 106 - Order Setting Hearing
- ✓ Form 606 - Trustees Deed
- ✓ Form 607 - Trust Receipt
- GUARDIANSHIP & CONSERVATORSHIP****
- ✓ Form 7000 - Acceptance of Appointment of Guardian
- ✓ Form 7005 - Notice of Intention to Accept Guardianship
- ✓ Form 7010 - Objection to Appointment of Guardian by Incapacitated Person
- ✓ Form 7015 - Objection to Appointment of a Guardian by Minor
- ✓ Form 7020 - Order Appointing Guardian of Minor
- ✓ Form 7021 - Letters of Guardianship of a Minor
- ✓ Form 7025 - Order Denying Probate and Terminating Appointment of Guardian
- ✓ Form 7040 - Order for Hearing on Petition for Appointment of Guardian
- ✓ Form 7045 - Notice of Hearing on Petition for Appointment of Guardian
- ✓ Form 7050 - Notice of Hearing on Petition for Appointment of Guardian
- ✓ Form 7051 - Nomination of Guardian by Minor
- ✓ Form 7070 - Order Appointing Guardian
- ✓ Form 7071 - Letters of Guardianship by Court Order
- ✓ Form 7030 - Petition for Appointment of a Guardian
- ✓ Form 7005 - Notice of Intention to Accept Guardianship
- ✓ Form 7035 - Order for Hearing on Petition for Appointment of Guardian
- ✓ Form 7045 - Notice of Hearing on Petition for Appointment of Guardian
- ✓ Form 7075 - Order Appointing Guardian - Full Guardianship
- ✓ Form 7060 - Request for Closed Hearing
- ✓ Form 7061 - Order for Closed Hearing
- ✓ Form 7062 - Motion for Special Process Server
- ✓ Form 7063 - Order Appointing Special Process Server
- ✓ Form 7064 - Praecipe for Service by Special Process Server
- ✓ Form 7065 - Proof of Service by Special Process Server
- ✓ Form 7908 - Nomination of Guardian, Voluntary Appearance and Waiver of Notice by Interested Party
- ✓ Form 7085 - Acceptance of Appointment of Guardian
- ✓ Form 7095 - Letters of Guardianship - Full Guardianship
- ✓ Form 7080 - Order Appointing Guardian for an Incapacitated Person
- ✓ Form 7096 - Letters of Guardianship
- ✓ Form 7100 - Acceptance of Appointment of Temporary Guardian
- ✓ Form 7105 - Letters of Temporary Guardian
- ✓ Form 7107 - Request for Expedited Hearing After Appointment of Temporary Guardian
- ✓ Form 7110 - Order Continuing Appointment of Temporary Guardian After Expedited Hearing
- ✓ Form 7120 - Motion to Extend Temporary Guardianship
- ✓ Form 7125 - Order Continuing Appointment of Temporary Guardian
- ✓ Form 7110 - Motion to Terminate Temporary Guardianship
- ✓ Form 7140 - Order Terminating Temporary Guardianship
- ✓ Form 7066 - Report of Visitor
- ✓ Form 7145 - Annual Report of Guardian
- ✓ Form 7600 - Waiver of Final Report, Voluntary Appearance and Request for Discharge
- ✓ Form 7110 - Application for Transfer of Appointment of Guardian by Will Probated in Another State
- ✓ Form 7086 - Request for Order Determining Ward No Longer Incapacitated
- ✓ Form 7155 - Petition to Terminate Guardianship for a Minor
- ✓ Form 7160 - Order Terminating Guardianship for a Minor
- ✓ Form 7165 - Petition to Terminate a Guardianship for an Incapacitated Person
- ✓ Form 7170 - Order Terminating Guardianship for an Incapacitated Person
- ✓ Form 7300 - Petition for Protective Order
- ✓ Form 7305 - Order Authorizing Protective Arrangement
- ✓ Form 7310 - Petition for Appointment
- ✓ "Form 7054 - Voluntary Appearance and Waiver of Notice by Parents and Natural Guardians of a Minor
- ✓ "
- ✓ Form 7055 - Voluntary Appearance of Minor Over Age 14
- ✓ Form 7320 - Notice of Hearing on Petition for Appointment of Conservator
- ✓ Form 7350 - Nomination of Conservator and Voluntary Appearance
- ✓ Form 7360 - Order Appointing Conservator
- ✓ Form 7365 - Acceptance of Appointment
- ✓ Form 7370 - Letters of Conservatorship
- ✓ Form 7375 - Bond of Conservator
- ✓ Form 7321 - Acceptance of Appointment of Temporary Conservator
- ✓ Form 7322 - Letters of Temporary Conservatorship
- ✓ Form 7324 - Request for Expedited Hearing After Appointment of Temporary Conservator
- ✓ Form 7325 - Order Continuing Appointment of Temporary Conservator After Expedited Hearing
- ✓ Form 7330 - Motion to Extend Temporary Conservator Appointment
- ✓ Form 7335 - Order Continuing Appointment of Temporary Conservator for Addition 90-Days
- ✓ Form 7400 - Inventory
- ✓ Form 7405 - Conservator's Deed
- ✓ Form 7409 - Attorney's Reminder Letter Re Annual Accounting
- ✓ Form 7410 - Accounting of Conservator and Petition for Approval
- ✓ Form 7411 - Accounting, Simple-Checkbook Type
- ✓ Form 7412 - Accounting With Multiple Assets (sample)
- ✓ Form 7415 - Certificate of Proof of Possession, Bank Accounts
- ✓ Form 7416 - Certificate of Proof of Possession, Securities
- ✓ Form 7420 - Notice of Petition for Approval of Account
- ✓ Form 7425 - Order Approving Account
- ✓ Form 7426 - Attorney's Letter to Conservator After Accounting
- ✓ Form 7430 - Application and Order for Withdrawal of Funds
- ✓ Form 7605 - Order for Discharge After Waiver by Ward
- ✓ Form 7605 - Order for Discharge After Waiver by Ward
- ✓ Form 7380 - Application for Approval of Accounting of Temporary Conservator and for Discharge
- ✓ Form 7385 - Order Approving Accounting of Temporary Conservator and for Discharge
- ✓ Form 7390 - Appointment of Resident Agent
- ✓ Form 7392 - Petition for Approval of Final Account and Termination of Conservatorship for a Minor
- ✓ Form 7394 - Order Approving Final Account, Terminating Conservatorship for a Minor
- ✓ Form 7395 - Petition for Approval of Final Account, Termination of Conservatorship
- ✓ Form 7397 - Order Approving Final Account, Terminating Conservatorship
- ✓ Form 7800 - Durable General Power of Attorney
- ✓ Form 7801 - Durable Power of Attorney Optional Clauses
- ✓ Form 7802 - Durable Power of Attorney - Alternate Form
- ✓ Form 7805 - Statutory Short Form Power of Attorney
- ✓ Form 7815 - Power of Attorney Temporarily Granting Temporary Care and Control of Minor Child
- ✓ Form 7850 - Power of Attorney for Health Care, Statutory Form
- ✓ Form 7855 - Declaration Relating to Use of Life-Sustaining Treatment
- ✓ Form 7900 - Letter Requesting Placement on Visitor List
- ✓ Form 7905 - Order for Hearing
- ✓ Form 7907 - Notice of Hearing
- ✓ Form 7910 - Application to Proceed in Forma Pauperis
- ✓ Form 7915 - Affidavit in Support of Application to Proceed in Forma Pauperis
- ✓ Form 7920 - Order Granting Leave to Proceed in Forma Pauperis
- FEDERAL TAX**
- ✓ Form 807 - Notice of Election to Extend Time for Payment of Estate Tax - Closely Held Business
- ✓ Form 808 - Eligibility for Federal Estate Tax Deferral Under IRC § 6166 Worksheet
- ✓ Form 809 - Notice of Election of Special Lien for Estate Tax Deferral
- ✓ Form 809a - Agreement Under IRC § 6324A
- ✓ Form 810 - Discharge of Fiduciary From Personal Liability Under IRC § 2204
- ✓ Form 4422 - Application for Certificate Discharging Property Subject to Estate Tax Lien
- ✓ Form 900 - Worksheet for Form 1041
- ✓ Form 901 - Waiver of Estate Tax Deduction for Administrative Expenses Under Treas Reg 31642(g)
- APPEALS**
- ✓ Form A1000 - Petition for Formal Probate of Will - Appeals
- ✓ Form A1001 - Objection to Petition for Formal Probate of Will - Appeals
- ✓ Form A1002 - Order Continuing Hearing on Petition for Formal Probate of Will - Appeals
- ✓ Form A1003 - Notice of Transfer of Proceedings for Formal Probate of Will and Objections Thereto
- ✓ Form A1004 - Petition to Enforce Claim Against Estate
- ✓ Form 315 - Petition for Allowance of Claim Administration
- ✓ Form A1005 - Notice of Transfer of Claim to County Court - Less than 10K

** Not all forms are available at the present time. Guardianship, Conservatorship and Trust forms will be available in phased updates that are included with the software license.