In The Matter Of The Estate Of EARL F. LONG, Deceased.

Case No. PR 14 -- 90

PETITION FOR DETERMINATION OF INHERITANCE TAX

Petitioner, the personal representative herein, and surviving son of the Deceased, states:

1. The name of the Decedent is Earl F. Long. Decedent died intestate on April 14, 2013, and had, at the time of his death, his domicile in Sarpy County, Nebraska.

2. The Petitioner is personal representative of the Decedent's Estate, and is the Decedent's surviving son. As such, he has a legal interest in the property involved in the Determination of Inheritance Tax herein.

3. Decedent did not, during his lifetime, convey any property in trust or otherwise, in contemplation of death or intended to take effect after death, and neither Petitioner nor any other persons became entitled to any property by reason of the death of the Decedent, except as alleged herein.

4. The clear market value of all assets of the Decedent are listed on the amended inventory filed herein and it is apparent from the inventory that there is no liability for inheritance tax and that no assessment of inheritance tax could result.

5. Petitioner does hereby agree to pay any inheritance tax liability which may be later determined.

6. The County Attorney of each county in which property described in this Petition is located has executed a Waiver of Notice and Voluntary Appearance herein, according to law.

WHEREFORE, the Petitioner prays that the Court dispense with the giving of notice, as provided by law; and, upon hearing, without delay, determine the clear market value of all assets of the Decedent, and determine the amount of Nebraska inheritance

tax, and order that any potential lien of the tax be extinguished upon payment of the tax.

Dated: June 15, 2015.

CYRUS C. LONG, Petitioner

By <u>/s/ Terry K. Barber</u> His Attorney

Terry K. Barber No. 10188 Barber & Barber, P.C., L.L.O. 300 North 44th Street, Suite 205 P.O. Box 4555 Lincoln, NE 68504-0555 (402) 434-5427

Certificate of Service

I hereby certify that on Tuesday, June 16, 2015 I provided a true and correct copy of the Pet-Determination of Inheritance Tax to the following:

Long, Earl, F, service method: No Service

Roberts, Holly, service method: No Service

Kudera, Bridget, service method: No Service

Signature: /s/ Terry Barber (Bar Number: 10188)