

Nebraska Judicial Branch

Case Summary

In the County Court of Lancaster County
The Case ID is PR 09 0000032
Marvin J Hietbrink, Deceased
The Honorable Gerald E Rouse, presiding.
Classification: Informal Testate
Filed on 01/15/2009
This case is Closed as of 09/29/2009
It was disposed as Uncontested Default

Parties/Attorneys to the Case

Party	Attorney
Deceased ACTIVE Marvin J Hietbrink Personal Representative ACTIVE Steven D Hietbrink PO Box 85778 Lincoln NE 68501	wallace Becker 3800 verMaas Place, Ste 100 Lincoln NE 68502 402-438-1313

Court Costs Information

Incurred By	Account	Date	Amount
Personal Representative	Filing Fees	01/15/2009	\$20.00
Personal Representative	Filing Fees	07/29/2009	\$20.00
Personal Representative	NSC Education Fee	01/15/2009	\$1.00
Personal Representative	Dispute Resolution Fee	01/15/2009	\$0.75
Personal Representative	Indigent Defense Fee	01/15/2009	\$3.00
Personal Representative	Uniform Data Analysis Fee	01/15/2009	\$1.00
Personal Representative	J.R.F.	01/15/2009	\$2.00
Personal Representative	J.R.F.	07/29/2009	\$2.00
Personal Representative	Filing Fee/JRF	01/15/2009	\$2.00
Personal Representative	Filing Fee/JRF	07/29/2009	\$2.00
Personal Representative	Legal Aid/Services Fund	01/15/2009	\$5.25
Personal Representative	Automation Fee	01/15/2009	\$6.00
Personal Representative	Publication Fees	02/05/2009	\$58.12

Financial Activity

No trust money is held by the court
No fee money is held by the court

Payments Made to the Court

Receipt	Type	Date	For	Amount
1304429	Check	08/26/2009	Hietbrink,Steven,D	\$24.00
			Filing Fees	\$20.00
			J.R.F.	\$2.00
			Filing Fee/JRF	\$2.00
1216506	Check	01/16/2009	Hietbrink,Steven,D	\$41.00
			Filing Fees	\$20.00
			NSC Education Fee	\$1.00
			Dispute Resolution Fee	\$.75
			Indigent Defense Fee	\$3.00
			Uniform Data Analysis	\$1.00
			J.R.F.	\$2.00
			Filing Fee/JRF	\$2.00

Receipt	Type	Date	For	Amount
			Legal Aid/Services Fun	\$5.25
			Automation Fee	\$6.00

Register of Actions

12/02/2009 ***Storage***
 *** Control Number 11166021 ***

09/29/2009 Inf Closing Receipt
 Steven D. Hietbrink

09/29/2009 Schedule of Distribution
 Steven D. Hietbrink, Personal Rep
 Image ID 000296226C02

09/29/2009 Inf Closing of Estate by Verified S
 Image ID 000296223C02

09/29/2009 Receipt

 John F. Trapp, MD

09/29/2009 Receipt
 The Physician Network
 Image ID 000296222C02

08/28/2009 Inheritance Tax Receipt
 Image ID 000274642C02

08/04/2009 Order-Assess Inh Tax
 This action initiated by Gerald E Rouse
 Image ID 000252409C02

07/29/2009 Vol App/wvr Ntc/Agrmt to Pay Inh Ta
 Steven D. Hietbrink, PR
 Image ID 000252408C02

07/29/2009 Vol App/wvr Ntc-Int Parties
 Michael E. Thew, Lancaster County Deputy Attorney
 Image ID 000252407C02

07/29/2009 Vol App/wvr Ntc-Int Parties
 Otoe County Attorney
 Image ID 000252406C02

07/29/2009 Inheritance Tax worksheet
 Image ID 000252405C02

07/29/2009 Pet-Det of Inheritance Tax
 This action initiated by party Steven D Hietbrink
 Image ID 000252404C02

05/27/2009 Inventory
 Image ID 000210147C02

05/14/2009 Order
 This action initiated by Gerald E Rouse
 to show cause
 Image ID 000199804C02

03/23/2009 Statement of Claim
 The Physician Network
 Image ID 000172618C02

02/11/2009 Statement of Claim
 John F. Trapp, M.D.
 Image ID 000131844C02

02/05/2009 Aff-Publication
 This action initiated by party Steven D Hietbrink
 Image ID 000131571C02

01/29/2009 Aff-Mailing Notice
 Image ID 000139309C02

01/15/2009 Certified Copy Prepared
 1 CC Letters (free) - del to atty - nf

01/15/2009 Ntc-Creditor/Inf Prob/Appt PR
 Image ID 000123859C02

01/15/2009 Letters of PR
Image ID 000123858c02

01/15/2009 Accept Appt-Estate
Image ID 000123857c02

01/15/2009 Registrar Stmt-Inf Probate
Image ID 000123856c02

01/15/2009 Cert-Probate of will

01/15/2009 will
Image ID 000123855c02

01/15/2009 Check Demand Index

01/15/2009 App-Inf Probate of will/Appt of PR
This action initiated by party Steven D Hietbrink
Image ID 000123854c02

IN THE COUNTY COURT OF LANCASTER COUNTY, NEBRASKA

IN THE MATTER OF THE ESTATE OF)
MARVIN J. HIETBRINK,)
DECEASED)

PR09-32
LETTERS OF PERSONAL
REPRESENTATIVE

THE STATE OF NEBRASKA
KNOW ALL MEN BY THESE PRESENTS:

WHEREAS, on ~~December~~ ^{January} 15, 2009, Steven D. Hietbrink was appointed and qualified as Decedent's Personal Representative by this Court or its Registrar, with all the authority granted to Personal Representatives by Law:

NOW, THEREFORE, these Letters are issued as evidence of such appointment and qualifications and authority of Steven D. Hietbrink to do and perform all acts which may be authorized by law.

WITNESS, the signature of a Judge or the Registrar of this Court, and the seal of this Court, on ~~December~~ ^{January} 15, 2009.



Nathaniel Fitzgerald
Registrar

X:\Client\ESTATE PLANNING\h\Hietbrink\Estates\Marvin\letters.wpd

FILED
JAN 15 2009
CLERK OF LANCASTER
COUNTY COURT
DISTRICT THREE



000123858C02

LAST WILL AND TESTAMENT

OF

MARVIN J. HIETBRINK

I, MARVIN J. HIETBRINK, of Firth, Lancaster County, Nebraska, declare this to be my last will, hereby revoking all my former wills and codicils.

ARTICLE FIRST: (a) Payment of taxes and costs. Subject to paragraph (b), I direct that the following obligations payable by reason of my death ["primary obligations"] shall be paid from my residuary estate without reimbursement or contribution from any person: taxes, including interest and penalties [excluding generation-skipping taxes and taxes attributable to property subject to a power of appointment or a qualifying income interest for life], fees and other expenses of administration attributable to probate and nonprobate property, and claims allowed against my estate.

(b) Source of payment. If my estate shall be insufficient to pay and satisfy in full "primary obligations" without abatement, in whole or in part, of any bequests or devises [excluding residuary bequests or devises] made pursuant to this will and any codicil, I direct my personal representative to make written demand on the then acting trustee of the MARVIN J. HIETBRINK TRUST DATED JUNE 4, 1998, including all amendments [the "Trust"], under which MABEL E. HIETBRINK and I are now acting as trustee, to pay and satisfy, pursuant to directions contained in the Trust, such part or all of the "primary obligations" as shall be necessary to insure their payment in full and to prevent abatement of any nonresiduary bequests and devises.

ARTICLE SECOND: (a) Tangible personal property. Subject to paragraph (b) of this Article, I give all my tangible personal property, including without limitation my household effects and automobiles, to my wife, MABEL E. HIETBRINK ["my spouse"], if living at the time of my death, or if my spouse shall then be deceased then in equal

Marvin J. Hietbrink



shares to my children, to be distributed in such manner as they shall determine, or if they cannot agree, then as my personal representative shall determine.

(b) "Laundry list". By separate written statement or list to be dated and signed by me, I may dispose of certain items of tangible personal property to designated persons, and hereby direct my personal representative and the beneficiaries under paragraph (a) of this Article to give it effect.

ARTICLE THIRD: Residuary estate distributed. All the residue of my estate, including lapsed gifts [but excluding property over which I may have any power of appointment at the time of my death], I devise to the then acting trustee of the Trust, to be added to the Trust and administered as a part and pursuant to its terms and conditions.

ARTICLE FOURTH: Appointment of personal representatives: powers. The following designated appointees shall act, successively, as personal representative of this will if and when all prior designated appointees become unable because of refusal, resignation or inability, so to act: (1) my spouse; (2) my son, STEVEN D. HIETBRINK; (3) my daughters, JANET MAE WEINBERGER and JOAN MEREDITH TESELLE, acting together; (4) either one of my daughters able and willing so to act, alone; (5) NATIONAL BANK OF COMMERCE TRUST AND SAVINGS ASSOCIATION, Lincoln, Nebraska. In extension and not in limitation of any powers otherwise applicable [including without limitation those powers expressed in Neb. Rev. Stat. § 30-2476 or corresponding provisions of the Nebraska Probate Code enacted after the date hereof], my personal representative shall: (1) serve without giving bond or security and, (2) without court order, have power to (A) perform all acts which my personal representative deems proper and expedient to carry out the purposes of this will, including specifically power to retain, sell, exchange, mortgage, encumber or lease any estate assets, real or personal; (B) discretionally make such elections under the tax laws as my personal representative deems expedient or desirable, including without limitation charging administration expenses to estate income [but any marital deduction share, trust or bequest shall be exonerated from the obligation to contribute to payment of those expenses], executing and filing [alone or jointly] any tax returns and taking or omitting to take any action with respect to Federal or state estate, gift or income taxation deemed advisable by my personal representative, which shall make no compensating adjustments between principal and income with respect to any beneficial transfer hereunder even though such tax election may substantially affect the interests of the several beneficiaries. The good faith action of my personal representative with respect to such tax elections shall be binding and conclusive upon

Mervin J. Hietbrink

04/28/98

all beneficiaries, and my personal representative shall have no liability to any beneficiary on account of any tax elections so made or omitted.

IN WITNESS WHEREOF, I have signed this, my last will, consisting of four (4) pages, including the following page, and I, the testator, sign my name to this instrument this 4 day of June, 1998, and, being first duly sworn, do hereby declare to the undersigned authority that I sign and execute this instrument as my last will and that I sign it willingly or willingly direct another to sign for me, that I execute it as my free and voluntary act for the purposes therein expressed and that I am eighteen years of age or older or am not at this time a minor, and am of sound mind and under no constraint or undue influence.

Marvin J. Hietbrink
Marvin J. Hietbrink

We, attesting witnesses, sign our names to this instrument and, being first duly sworn, do hereby declare to the undersigned authority that the testator signs and executes this instrument as the testator's last will, that the testator signs it willingly or willingly directs another to sign for the testator, that the testator executes it as the testator's free and voluntary act for the purposes therein expressed, that each of us, in the presence and hearing of the testator, hereby signs this will as witness to the testator's signing, that to the best of each witness's knowledge the testator is eighteen years of age or older or is not at this time a minor, and is of sound mind and under no constraint or undue influence.

Karen Higgins Residing at RFD 3, Box 77A
BEATRICE NE 68310

Karen J. Mink Residing at 6709 FRANCIS ST.
LINCOLN, NE 68505

FILED
WILL FILED filed for informal probate
JAN 15 2009
CLERK OF LANCASTER
COUNTY COURT
DISTRICT THREE

04/28/98

Marvin J. Hietbrink Residing at 2433 So. 34th St.

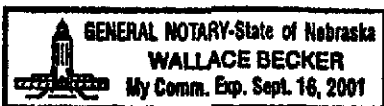
Lincoln, NE 68506

STATE OF NEBRASKA)

LANCASTER COUNTY)

ss.

Subscribed, sworn to and acknowledged before me by the testator and
subscribed and sworn to before me by the foregoing named witnesses on
June 4, 1998.



Wallace Becker
Notary Public

sh\wills\h\hietmarv.wil

Marvin J. Hietbrink

CERTIFICATE OF INFORMAL PROBATE
IN THE COUNTY COURT OF LANCASTER COUNTY, NEBRASKA

Estate of Marvin J. Hietbrink, Deceased

Estate No. PR09-32

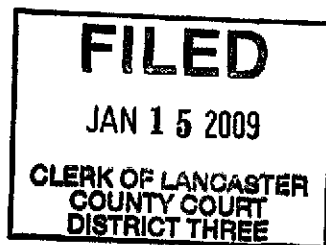
The State of Nebraska)
) SS
Lancaster County)

This is to certify on this 15th day of January, 2009, the foregoing instrument annexed here to was found to be the original, duly executed and apparently unrevoked Last Will and Testament of said deceased. A statement of informal probate was issued and ordered recorded in this court.

IN TESTIMONY WHEREOF, I have hereunto set my hand and official seal at Lincoln the day and year above written.



Registrar



IN THE COUNTY COURT OF LANCASTER COUNTY, NEBRASKA

IN THE MATTER OF THE ESTATE OF) NO. PR 09-32
MARVIN J. HIETBRINK,) INVENTORY
DECEASED)

The undersigned certifies the following to be a true and correct inventory of probate assets owned by Decedent at death on November 13, 2008:

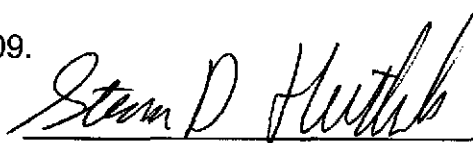
Real Property:

Lot Eleven (11), Block Eight (8), Southwood First Addition, \$ 136,700.00
Lincoln, Lancaster County, Nebraska
[commonly known as 2510 Surrey Ct, Lincoln, NE 68512]

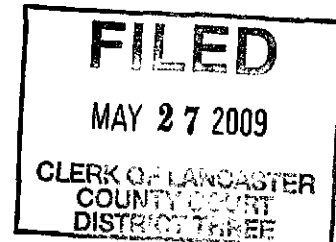
Personal Property:

1991 Buick \$ 5,300.00

Dated this 22 day of May, 2009.



Steven D. Hietbrink
PO Box 85778
Lincoln, Nebraska 68501-5778
(402) 438-1313 (EXT. 14)
(402) 438-1654 (FAX)



000210147C02

IN THE COUNTY COURT OF LANCASTER COUNTY, NEBRASKA

IN THE MATTER OF THE ESTATE OF

MARVIN J. HIETBRINK, Deceased

Case No. PR09-32

INHERITANCE TAX WORKSHEET
VOLUNTARY APPEARANCE AND
WAIVER OF NOTICE

Date of Death: November 13, 2008

Final Determination

ASSETS OF ESTATE FOR INHERITANCE TAX PURPOSES, SECTIONS 77-2001 & 77-2002		
1	Schedule A, Real Estate (or Total of Short Form Inventory Value if Separate Schedules not Filed)	142,500.00
2	Schedule B, Stocks and Bonds	
3	Schedule C, Mortgages, Notes and Cash	
4	Schedule D, Life Insurance Payable to Estate	
5	Schedule E, Jointly Owned Property	3,489.00
6	Schedule F, Other Miscellaneous Property	71,315.00
7	Schedule G, Transfers During Lifetime (Include Section 77-2002(2) gifts)	532,619.00
8	Schedule H, Powers of Appointment (See Section 77-2009 for Taxability)	
9	Schedule I, Annuities	
10	Total Clear Market Value (Total of lines 1 through 9) or Total Inventory Value	749,923.00
11	Contribution by Surviving Joint Tenant (Explanation Attached)	
12	Gross Estate (Line 10 Minus Line 11)	749,923.00
ALLOWANCES & EXEMPT PROPERTY, SECTIONS 30-2322 TO 30-2325 & DEDUCTIONS, SECTION 77-2018.04		
13	Homestead Allowance (Maximum \$7,500)	
14	Exempt Property (Maximum \$5,000)	5,000.00
15	Family Maintenance Allowance (Maximum \$9,000 Without Court Order)	
16	Total Allowances & Exempt Property (Total of Lines 13 Through 15)	5,000.00
17	Cost of Funeral, Including Interment and Marker	11,372.00
18	Attorney Fees and Expenses	6,000.00
19	Personal Representative Fees	
20	Court Costs and Recording Fees	
21	Publication Costs	
22	Bond	
23	Other Administration Expenses (Schedule J or Other Schedule Attached)	5,744.00
24	Non-Probate Property Expense	
25	Predeath Debts Not Otherwise Listed (Schedule K or Other Schedule Attached)	2,810.00
26	Total Deductions (Total of Lines 17 Through 25)	25,926.00
MARITAL EXEMPTION, SECTION 77-2004		
27	Interest of Spouse in Decedent's Joint Property	
28	Interest of Spouse in Decedent's Probate Estate	
29	Interest of Spouse in Decedent's Other Property	
30	Total of Spouse's Actual Share (Total of Lines 27 Through 29)	0.00
FEDERAL ESTATE TAX DEDUCTION, SECTION 77-2018.04(S), CHARITABLE EXEMPTION SECTION 77-2007.03 & .04		
31	Gross Estate plus Adjusted Taxable Gifts (From Federal Estate Tax Return)	
32	Total of Line 31 Not Subject to Nebraska Inheritance Tax	
33	Total of Line 31 Subject to Nebraska Inheritance Tax (Line 31 minus Line 32)	0.00
34	Factor (Line 33 Divided by Line 31 carried to four places)	0.0000
35	Federal Estate Tax Paid (From Form 706)	
36	Federal Estate Tax Paid Attributable to Property Subject to Nebraska Inheritance Tax (Line 34 Multiplied by Line 35)	0.00
37	Governmental, Religious, and Charitable Gifts	
38	Total Deductions and Exemptions (Sum of Line 16 Plus Line 26 Plus Line 30 Plus Line 36 Plus Line 37)	30,926.00
39	Net Value of Property Subject to Nebraska Inheritance Tax (Line 12 Minus Line 38)	718,997.00
TENTATIVE INHERITANCE TAX PAID AND CREDIT FROM ESTATES OF PRIOR DECEDENTS, SECTION 77-2018.06		
	Total Inheritance Tax Credit Due Estate of this Decedent (Explanation Attached)	
	Tentative Inheritance Tax Previously Paid in this Estate	

000252405C02

NEBRASKA INHERITANCE TAX COMPUTATION

			Beneficiary Number	1	2	3
			Beneficiary Name	Steven D. Hietbrink	Janet Mae Weinberger	Joan Meredith TeSelle
			Beneficiary Relationship	Child	Child	Child
			Class (Insert Spouse, 1, 2, 3, or Charitable)	1	1	1
12	749,923.00	3.00	Gross Estate	371,558.00	189,181.00	189,181.00
16	5,000.00	-1.00	Allowances & Exempt Property	1,667.00	1,667.00	1,667.00
26	25,926.00	0.00	Deductions	8,642.00	8,642.00	8,642.00
30	0.00	0.00	Marital Exemption			
36	0.00	0.00	Federal Estate Tax			
37	0.00	0.00	Charitable			
39	718,997.00	4.00	Net Value	361,249.00	178,872.00	178,872.00
	120,000.00		Exemption	40,000.00	40,000.00	40,000.00
	598,993.00		Taxable Amount	321,249.00	138,872.00	138,872.00
40	5,991.00		Tentative Tax	3,213.00	1,389.00	1,389.00
41	0.00		Tax Credit From Prior Estate	0.00	0.00	0.00
42	0.00	0.00	Tentative Inheritance Tax Previously Paid			
43	5,991.00		Tax Due	3,213.00	1,389.00	1,389.00
	0.00		<< Total Of Inheritance Tax Credit From Prior Estates, Must Equal or Exceed Line 41 Allocation of Credit			

Class 1 - Parents, grandparents, siblings, great-grandparents, and spouses of any of these. // Class 2 - Uncle and aunt, nephews and nieces, first cousins, and spouses of such relatives. // Class 3 - All others. // Note: The relatives of decedent's current spouse and of a former spouse of the decedent follow the same classification as the decedent's former spouse have the same relationship to the decedent.

Beneficiary Number	4	5	6	7	8	9
Beneficiary Name						
Beneficiary Relationship						
Class (1, 2, 3, or Charitable)						
Gross Estate						
Allowances & Exempt Property						
Deductions						
Federal Estate Tax						
Charitable						
Net Value	0.00	0.00	0.00	0.00	0.00	0.00
Exemption	0.00	0.00	0.00	0.00	0.00	0.00
Taxable Amount	0.00	0.00	0.00	0.00	0.00	0.00
40 Tentative Tax	0.00	0.00	0.00	0.00	0.00	0.00
41 Tax Credit From Prior Estate	0.00	0.00	0.00	0.00	0.00	0.00
42 Tentative Tax Paid						
43 Tax Due	0.00	0.00	0.00	0.00	0.00	0.00

Inheritance tax rates of 2% apply to the first \$20,000 of the gross estate, 4% to the next \$50,000, 6% to the next \$50,000, 8% to the next \$50,000, and 10% to the balance. // Class 1 decedent's gross estate of \$749,923.00 is less than the \$1,000,000 exemption. // Class 2 decedent's gross estate of \$749,923.00 is less than the \$1,000,000 exemption. // Class 3 decedent's gross estate of \$749,923.00 is less than the \$1,000,000 exemption. // Class 4 decedent's gross estate of \$749,923.00 is less than the \$1,000,000 exemption. // Class 5 decedent's gross estate of \$749,923.00 is less than the \$1,000,000 exemption. // Class 6 decedent's gross estate of \$749,923.00 is less than the \$1,000,000 exemption. // Class 7 decedent's gross estate of \$749,923.00 is less than the \$1,000,000 exemption. // Class 8 decedent's gross estate of \$749,923.00 is less than the \$1,000,000 exemption. // Class 9 decedent's gross estate of \$749,923.00 is less than the \$1,000,000 exemption.

NEBRASKA INHERITANCE TAX APPORTIONMENT, SECTION 77-2014

County	Allocation of Gross Estate		Nebraska Inheritance Tax Due			
	Gross Estate in County	Percent of Gross Estate	Tentative Tax Due	Inheritance Tax Credit Allowed	Tentative Tax Previously Paid	Inheritance Tax Due
Lancaster	624,230.00	83.2392%	4,986.86	0.00		4,986.86
Otoe	125,693.00	16.7608%	1,004.14	0.00		1,004.14
		0.0000%	0.00	0.00		0.00
		0.0000%	0.00	0.00		0.00
		0.0000%	0.00	0.00		0.00
		0.0000%	0.00	0.00		0.00
		0.0000%	0.00	0.00		0.00
		0.0000%	0.00	0.00		0.00
		0.0000%	0.00	0.00		0.00
		0.0000%	0.00	0.00		0.00
12	Gross Estate	749,923.00	100.0000%			
40	Tentative Inheritance Tax Due (Must Equal Line 40 Above)		5,991.00			
41	Inheritance Tax Credit Allowable (See Note)			0.00		
42	Tentative Inheritance Tax Previously Paid (Total Must Equal Line 42 Above)				0.00	
43	Nebraska Inheritance Tax Due (Total Must Equal Line 43 Above)					5,991.00

COUNTY ATTORNEY VOLUNTARY APPEARANCE AND WAIVER OF NOTICE FOR FINAL DETERMINATION OF INHERITANCE TAX

		YES	NO
44	Have copies of the Inventory, Schedules or other itemization of property reflecting the clear market value of each asset been delivered to the County Attorney(s)?	x	
45	If a Federal Estate Tax Return, Form 706, is filed, has the estate returned the clear market value of all property in the estate as reflected above to be the same as the values for federal estate tax purposes?	N/A	
46	Petitioner agrees that if the federal estate tax values are adjusted, the estate will notify the respective County Attorney(s) and, if requested, redetermine the inheritance tax values to be the same as the values as finally determined for federal estate tax purposes and pay the additional inheritance tax, if any, regardless of a prior order determining the inheritance tax	x	
47	Are all gifts or transfers for less than full and adequate consideration within three years prior to the date of death for which a federal gift tax return was required to be filed included in the inheritance tax calculation?	N/A	x

I affirm I have read the foregoing Inheritance Tax Worksheet and to the best of my knowledge and belief the computation is based on the clear market value of the property received by each beneficiary and this Inheritance Tax Worksheet is correctly prepared.

Steven D. Huth PR

Dated: 7-20-09

Signature of Petitioner

COUNTY ATTORNEY VOLUNTARY APPEARANCE AND WAIVER OF NOTICE FOR FINAL DETERMINATION OF INHERITANCE TAX

I, the undersigned (Deputy) County Attorney, hereby enter my voluntary appearance on behalf of the below designated County and the State of Nebraska in the above captioned proceeding and waive the service of notice upon me to show just cause, and furthermore waive all notice required by law of time and place of hearing for the determination of values of property for inheritance tax purposes and for the purpose of assessing inheritance tax, if any, due under the laws of the State of Nebraska. I have examined the foregoing Worksheet and have no objections thereto for inheritance tax purposes only.

Lancaster Deputy County Attorney

Date

IN THE COUNTY COURT OF LANCASTER COUNTY, NEBRASKA

IN THE MATTER OF THE ESTATE OF) NO. PR 09-32
)
 MARVIN J. HIETBRINK,) INHERITANCE TAX WORKSHEET
)
 DECEASED)

2009 JUN 29 PM 11:52

LANCASTER COUNTY
 COUNTY CLERK

(1) Decedent, as grantor, established the Marvin J. Hietbrink Trust Dated June 4, 1998, a funded revocable inter vivos trust wherein decedent reserved a life interest (with successive interests in decedent's spouse and descendants), which trust, at decedent's death on November 13, 2008, held an undivided 1/2 interest in the following nonprobate property:

	<u>Real property:</u>	<u>Full Value</u>	<u>Decedent's 1/2</u>
Tract A	Lot 9, Southwest 1/4 Section 24 Twp 7 North Range 7 East of 6 th P.M., Lancaster County [14-24-300-003-000] 143.11 acres x \$2,500	\$357,775	178,888
Tract B	Lot 1, Northwest 1/4 Section 23 Twp 7 North Range 8 East of 6 th P.M., Lancaster County [20-23-100-003-000] 29.56 acres x \$2,500	73,900	36,950
Tract C	East 1/2 Northwest 1/4 Section 23 Twp 7 North Range 8 East of 6 th P.M., Lancaster County [20-23-100-004-000] 76.77 acres x \$2,500	191,925	95,963
Tract D	Lot 4 Southwest 1/4 and Northeast 1/4 of Southwest 1/4 Section 23 Twp 7 North Range 8 East of 6 th P.M., Lancaster County [20-23-300-002-000] 76.1 acres x \$2,500	190,250	95,125
Tract E	Southwest 1/4 Section 34 Twp 7 North Range 9 East of 6 th P.M., Otoe County assessed value \$188,510 (75%) 100% =	251,388	125,693
	Total trust property		\$532,619

(2) Property held in joint tenancy with Steven D. Hietbrink, surviving son:

Farmers & Merchants Bank Account \$ 3,489

(3) Property subject to probate:

Real Property:

Tract F	Contract for Sale of: Lot 11 Block 8, Southwood First Addition, Lincoln, Lancaster County, Nebraska [commonly known as 2510 Surrey Ct, Lincoln]	\$142,500
	1991 Buick	\$ 5,300
	First State Bank, Hickman checking account	<u>66,015</u>

Total property subject to inheritance tax \$749,923

Less: Allowable deductions:

Funeral Expenses	\$10,390
Stem Gallery Flower Spray	\$ 603
Firth Reformed Church	\$ 250
Speidell Monuments	\$ 129
Labor and Materials for Decedent's Lincoln Residence	\$ 5,744
Gold Crest Pharmacy	\$ 340
Gold Crest	\$ 2,470
Attorney's fees (est.)	\$ 6,000

Total allowable deductions (\$ 25,926)

Net Estate: \$723,997

To compute inheritance tax:

As to Decedent's surviving son, Steven D. Hietbrink

1/3 interest in Trust (Tract B-E)	\$117,910
Specific devise Tract A	\$178,888
Farmers & Merchants Bank Account	\$ 3,489
1/3 interest in Tract F	\$ 47,500
1/3 interest in 1991 Buick	\$ 1,766
1/3 interest in First State Bank checking account	<u>\$22,005</u>
Total to son	\$371,558
Less: Child's Exemption	(40,000)
Less: 1/3 Exempt property allowance	(1,667)
Less: 1/3 Allowable Expenses	<u>(8,642)</u>
Subject to tax	\$321,249
Tax at 1%	\$ 3,213

As to each of decedent's surviving daughters.

Janet Mae Weinberger and Joan Meredith TeSelle:

1/3 interest in Trust (Tract B-E)	\$117,910
1/3 interest in Tract F	\$ 47,500
1/3 interest in 1991 Buick	\$ 1,766
1/3 interest in First State Bank checking account	<u>\$22,005</u>
Total to daughter	\$189,181
Less: Child's Exemption	(40,000)
Less: 1/3 Exempt Property Allowance	(1,667)
Less: 1/3 Allowable Expenses	<u>(8,642)</u>
Subject to tax	\$138,872
Tax at 1%	\$ 1,389

RECAPITULATION

Name	Gross Estate	Exemptions	Taxable Estate	Tax
Steven D. Hietbrink	\$371,558	\$50,309	\$321,249	\$3,213
Janet Mae Weinberger	\$189,181	\$50,309	\$138,872	\$1,389
Joan Meredith TeSelle	\$189,181	\$50,309	\$138,872	\$1,389
Total	\$749,920	\$150,927	\$598,993	\$5,991

X:\Client\ESTATE PLANNING\H\HETBRINK\Estates\Marvin\Inheritance Tax Worksheet.wpd

IN THE COUNTY COURT OF LANCASTER COUNTY, NEBRASKA

IN THE MATTER OF THE ESTATE OF)
MARVIN J. HIETBRINK,)
DECEASED)

NO. PR 09-32

**ORDER DETERMINING AND
ASSESSING INHERITANCE TAX**

On consideration of the evidence, the Petition for Determination of Inheritance Tax and all supporting documents, if any, filed and incorporated by reference, the Court finds, orders, and determines that:

1. Notice has been given to or duly waived by all persons interested in decedent's estate or property.

2. The County Attorney for each county in which the property described in the Petition is located has executed and filed with this Court a Waiver of Notice to show cause, or of time and place of hearing, and has entered a Voluntary Appearance on behalf of the County and State of Nebraska.

3. The values set forth in the Petition for Determination of Inheritance Tax and the Inheritance Tax Worksheet accurately reflect the total clear market value of the assets listed therein subject to Nebraska Inheritance tax; all deductions, credits, allowances, exemptions, and contributions by survivors to jointly-owned property claimed therein, if any, are proper and are hereby allowed.

4. Inheritance tax is hereby assessed against the following-named parties in the amounts specified:

<u>Beneficiary</u>	<u>Tax Due</u>
Steven D. Hietbrink	\$3,213
Janet M. Weinberger	\$1,389
Joan M. TeSelle	<u>\$1,389</u>
Total	\$5,991

and is apportioned to the following counties:

Otoe County	\$1,004.14
Lancaster County	\$4,986.86

and will draw interest at the legal rate prescribed by law commencing November 13, 2009 [twelve (12) months after date of death]. The lien of Nebraska inheritance tax shall cease upon payment of the amount of tax as finally determined herein to be due with respect to property described in this proceeding.

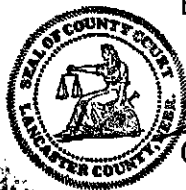


000252409C02

5. Court costs are due herein in the amount of \$ 24.00.

Dated: August 4, 2009.

BY THE COURT:

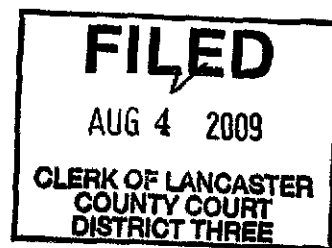


[Signature]
County Judge

DOD 11-13-08

Wallace Becker,
ATTY.

438-1313



Batch Number: 86808 Batch Date 08/26/09 User ID: CTOTMS

Batch Number	Do Ty	Document Number	Fund	G/L Date	Account Number Explanation	Account Description	Debit Amount	Credit Amount	C/A	LT	P C	R V
86808	CR	28575	00011	08/26/09	11.11110	Treasurer's Cash	4,986.86		C	AA		
Line No		1.0			EST M. HIETBRINK PR09-32 LANCASTER COUNTY 83%							
86808	CR		00011	08/26/09	9999.51910	Inheritance Tax		4,986.86-	C	AA		
Line No		2.0			EST M. HIETBRINK PR09-32 STEVE HIETBRINK, POA							
86808	CR		00011	08/26/09	9999.51910	Inheritance Tax				AA		
Line No		3.0			EST M. HIETBRINK PR09-32							
86808	CR		00011	08/26/09	9999.51910	Inheritance Tax				AA		
Line No		4.0			EST M. HIETBRINK PR09-32							

Document Total

AA Total

Document Total

CA Total

Batch Total Posted

AA Total

Unposted

4,986.86

4,986.86-

Grand Total Posted

AA Total

Unposted

4,986.86

4,986.86-

Grand Total Posted

CA Total

Unposted

CLERK OF
LANCASTER COUNTY
FILED
2009 AUG 28 P 1:41

By

Date

8-26-09



✓ 000274642C02