

IN THE COUNTY COURT OF LANCASTER COUNTY, NEBRASKA

In The Matter Of The Estate Of

Case No. PR 11 - 752

MARY LOU IRWIN, Deceased.

**SCHEDULE OF DISTRIBUTION
AND FINAL ACCOUNTING**

The names and addresses of the Distributees of the assets of this estate are:

Jack L. Irwin
6500 South 34th Street
Lincoln, Nebraska 68516

One-Half of the Augmented
Estate

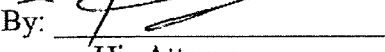
Jack L. Irwin, Trustee
6500 South 34th Street
Lincoln, Nebraska 69516

One-Half of the Augmented
Estate

Comes now the Personal Representative herein, by counsel, and shows the Court that he has gathered and distributed all of the assets of this estate according to the terms of the Decedent's Last Will and Testament, and that nothing further remains on hand.

Dated: May 13, 2013.

JACK L. IRWIN,
Personal Representative,

By: 
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 Monday, May 13, 2013 I provided a true and correct copy of the Schedule of Distribution to the following:

Irwin,Mary,Louise, service method: First Class Mail

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

IN THE COUNTY COURT OF LANCASTER COUNTY, NEBRASKA

In The Matter Of The Estate Of
MARY LOU IRWIN, Deceased.

Case No. PR 11 - 752

ORDER

2012 AUG 28 PM 1:56
CLERK OF
LANCASTER COUNTY
COURT---FILED

This matter is before the Court on the Petition for Elective Share filed by the Deceased's surviving spouse, Jack L. Irwin. Upon consideration of the Petition for Elective Share, and the evidence presented at the August 28, 2012, hearing on the Petition, the Court finds and determines that:

1. The required notices have been given or waived and that venue is proper.
2. The Decedent died on August 31, 2011, domiciled in Nebraska, and the Petitioner herein is the surviving spouse of the Decedent.
3. The Petition was filed less than nine (9) months after the Decedent's death.
4. The Petitioner has elected, pursuant to Nebraska Probate Code Section 30-2317, to take one-half (1/2) of the Augmented Estate of the Decedent.
5. The Petitioner has not waived the rights to elect homestead allowance, exempt property and family allowance or any of them in whole or in part, at any time.
6. The worksheet attached to the Petition correctly computes the Augmented Estate of the Decedent, the elective share of the Petitioner, the property which passed by virtue of the death of the Decedent to the Petitioner and which satisfies part of the elective share, properly apportions the balance



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of the elective share which is not so satisfied among the recipients of the Augmented Estate in proportion to the value of the interest received.

7. The provisions of Nebraska Probate Code Section 30-2319(b) are applicable to this proceeding and provide that the remaining balance of the elective share of the Petitioner as set forth in the Worksheet shall be "equitably apportioned among the recipients of the Augmented Estate in proportion to the value of their interest therein".

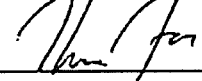
IT IS THEREFORE ORDERED, ADJUDGED AND DECREED by the Court that:

A. The findings hereinabove made should be and they are hereby made a part of this Order as fully as if stated in this sentence.

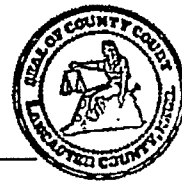
B. The Petition for Elective Share, filed by Jack L. Irwin, is granted and allowed in accordance with the calculations and terms set forth in the Worksheet attached to the Petition.

Dated: August 28, 2012.

BY THE COURT,



County Judge



2011 DEC 13 PM 3:11
CLERK OF
LANCASTER COUNTY
COURT ---FILED

IN THE COUNTY COURT OF LANCASTER COUNTY, NEBRASKA

In The Matter Of The Estate Of
MARY LOU IRWIN, Deceased.

Case No. PR 11 - 752
INVENTORY

COMES NOW, Jack L. Irwin, Personal Representative in the above proceeding, through counsel, and for his Inventory herein, shows the Court that she has gathered the estate assets, and that to his best knowledge the estate consists of the following property:

Real Estate

1900 Dudley Street,
Lincoln, Lancaster County, Nebraska
(2011 Assessor Value) \$ 117,900

5001 Russell Circle,
Lincoln, Lancaster County, Nebraska
(2011 Assessor Value) \$ 466,800

5040 Russell Circle,
Lincoln, Lancaster County, Nebraska
(2011 Assessor Value) \$ 556,100

3300 South 6th Street,
Lincoln, Lancaster County, Nebraska
(2011 Assessor Value) (12 condo units) \$ 646,800

Real Estate (Tenancy in Common with Spouse)

An undivided one-half interest in Lot H-36,
Rosedale 8, Westbury Lakes, Manatee
County, Florida, commonly known as
8541 54th Avenue Circle E, Bradenton
(2011 Assessor Value) \$ 70,170

An undivided interest in
4001 North 48th Street,
Lincoln, Lancaster County, Nebraska
(2011 Assessor Value) \$ 368,000



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WLP

Jointly Owned Property (with Spouse)

6500 South 34 th Street, Lincoln, Lancaster County, Nebraska (2011 Assessor Value)	\$ 289,150
Lot 2, Highway Crossing Replat Sarpy County, Nebraska (2011 Assessor Value)	\$ 52,597
Lots 117-18, Lake WaConDa, Cass County, Nebraska (2011 Assessor Value)	\$ 64,890
Undeveloped Lot, W. Phoenix Est. Maricopa County, Arizona (2011 Assessor Value)	\$ 2,750
Waddell & Reed Account	\$ 5,516

Bank Accounts

An undivided one-half interest in a checking account and savings account (approximately)	\$ 2,200
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Miscellaneous

Household furnishings and personal property	\$ 50,000
Partnership Interest, Williamsburg Partnership	\$ 700,000
Partnership Interest, Fredericksburg Apartments	\$ 700,000
Partnership Interest, Timberidge Limited	\$ 34,250
Partnership Interest, JML Investments	\$ 249,050
MetLife Annuity	\$ 376,576

Total **\$4,752,749**

Dated: December 13, 2011.

JACK L. IRWIN, Personal Representative

By: 

His Attorney

Terry K. Barber No. 10188
P.O. Box 4555
Lincoln, NE 68504-0555
(402) 434-5427

IN THE COUNTY COURT OF LANCASTER COUNTY, NEBRASKA

In The Matter Of The Estate Of

Case No. PR 11-752

MARY LOU IRWIN, Deceased.

**ORDER DETERMINING AND
ASSESSING INHERITANCE TAX**

Upon consideration of the evidence and the Petition for Determination of Inheritance Tax and all supporting documents, if any, filed herein and incorporated by this reference;

The Court Finds, Orders and Determines:

1. Notice has been given to or duly waived by all persons interested in the estate or property of the Decedent, or the Petitioner has agreed to pay any and all inheritance tax herein.

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 upon him to show cause, or of the time and place of hearing and has entered a Voluntary Appearance on behalf of the County and the State of Nebraska.

3. The values set forth in the Petition for Determination of Inheritance Tax, and the supporting documents in this proceeding, including the Decedent's Last Will and Testament, and the personal representative's Inventory, filed herein duly and accurately reflect the total clear market value of the assets listed therein subject to the Nebraska inheritance tax; and that any deductions, credits, allowances, exemptions, and contributions by survivors to jointly-owned property claimed therein, if any, are proper and are hereby allowed.

4. On the basis of the foregoing there is no liability for inheritance tax by reason of the death of the above-named decedent, no assessment of inheritance tax could result, Notice of Hearing by publication is dispensed with, the Petitioner is entitled to a determination of no tax due on account of the property described in the Petition, and potential liens, if any, are hereby extinguished.

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

Dated: May 31, 2013.

BY THE COURT


County Judge



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✓
JERRY BAYBARK
Copies Made For
Date: 6-3-13

IN THE COUNTY COURT OF LANCASTER COUNTY, NEBRASKA

In The Matter Of The Estate Of

Case No. PR 11-752

MARY LOU IRWIN, Deceased.

LETTERS OF
PERSONAL REPRESENTATIVE

KNOW ALL MEN BY THESE PRESENTS:

WHEREAS, on May 7, 2014, Jack L. Irwin was re-appointed and qualified as Personal Representative of the above-named decedent by this Court, with all the authority granted to a personal representative by law:

NOW, THEREFORE, these letters are issued as evidence of such re-appointment and qualification and authority of Jack L. Irwin to do and perform all acts which may be required by law.

WITNESS, the signature of ~~the Registrar~~ of this Court, and the seal of this Court, on May 7, 2014.



Registrar

CLERK OF
LANCASTER COUNTY
COURT---FILED
2014 MAY - 7 AM 10:35



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IN THE COUNTY COURT OF LANCASTER COUNTY, NEBRASKA

IN THE MATTER OF THE ESTATE OF)
) Estate No. PR11-752
)
MARY LOU IRWIN, Deceased.)
) INHERITANCE TAX WORKSHEET
) VOLUNTARY APPEARANCE
) WAIVER OF NOTICE

Type of Worksheet: Final determination.

ASSETS OF THE ESTATE

1. Schedule A, Real Estate.....	\$2,221,050
2. Schedule B, Stocks and Bonds.....	0
3. Schedule C, Mortgages, Notes, Cash.....	2,200
4. Schedule D, Insurance on Decedent.....	0
5. Schedule E, Jointly Owned Property.....	829,807
6. Schedule F, Miscellaneous Property....	2,171,889
7. Schedule G, Transfers During Life, and, Schedule H, Powers of Appointment.....	0
8. Total clear market value for Nebraska inheritance tax: Amended Inventory dated November 27, 2012.....	\$5,224,946
9. Contribution by surviving joint tenant (spouse).....	414,903
10. Indebtedness secured against assets and not previously deducted....	1,668,470
11. Gross Estate (line 8 minus lines 9 & 10).....	\$3,141,573

ALLOWANCES AND EXEMPT PROPERTY AND DEDUCTIONS

12. Homestead Allowance (maximum \$7,500).....	7,500
13. Exempt Property (maximum \$5,000).....	5,000
14. Family Maintenance (maximum \$9,000 without order).....	9,000
15. Total Allowance and Exempt Property.....	21,500
16. Cost of the Funeral.....	12,337
17. Attorney's Fee (estimated).....	10,000
18. Personal Representative's Fee (estimated).	5,000
19. Court Costs and Recording Fees (estimated).....	300
20. Publication Costs (estimated).....	50

21. Bond.....none
 22. Other Administration Expenses.....none
 23. Expenses Concerning Property Not
 Subject to Probate (attach explanation)....none
 24. Expenses of Last Illness Incurred
 Within Six Months of Death.....0
 25. All Debts Paid for Which the Decedent
 Was Liable for Payment at Date of
 Death and Not Otherwise Listed
 (attach explanation).....0
 26. Total Deductions (total of lines 16
 through 25).....\$27,687

MARITAL EXEMPTION

29. Interest of Surviving Spouse in
 Decedent's Joint Property (excluding
 contribution).....none
 30. Interest of Surviving Spouse in
 Decedent's Probate Estate.....1,546,193
 31. Interest of Surviving Spouse in
 Decedent's Other Property.....none
 32. Total of Spouse's Actual Share (total
 of lines 29 through 31).....1,546,193

FEDERAL ESTATE TAX DEDUCTION AND CHARITABLE EXEMPTIONS

34. Total Gross Estate (Federal Estate
 Tax Return, Form 706).....\$5,224,946
 35. Secured Indebtedness Claimed on
 Form 706, Schedule K.....1,668,470
 36. Net Estate (line 34 minus line 35)....3,556,476
 37. Total Net Estate (line 36) not
 Subject to Nebraska Inheritance
 Tax (attach explanation).....none
 38. Net Estate Subject to Nebraska
 Inheritance Tax (line 36 minus
 line 37).....3,556,476
 39. Factor (line 38 divided by line 36;
 carry to four decimal places).....1.0000
 40. Federal Estate Tax Paid (form 760,
 per receipt filed in County Court).....none
 41. Federal Estate Tax Paid Attributable
 to Nebraska (line 39 multiplied by
 line 40).....none
 42. Religious, Charitable, Public,
 Scientific or Educational Gifts.....1,546,193

43. Total Deductions and Exemptions
 (total of lines 15, 26, 32, 41 and
 42).....3,141,573
 44. Net Value of Estate Subject to
 Nebraska Inheritance Tax (line 11
 minus line 43).....\$0

NEBRASKA INHERITANCE TAX COMPUTATION
 (Lines 45 and 46 continued as attachment A hereto)

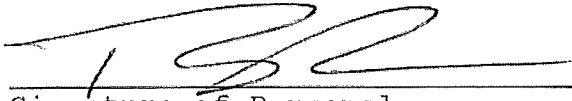
45. _____	Line	_____ TOTAL _____	_____ A _____
Name _____	_____	_____	Jack L. Irwin
Relationship _____	_____	_____	Spouse
Class _____	_____	_____	One (1)
Gross Estate _____	11	\$3,141,573	\$1,546,193
Allow.&Expt. Prop. _____	15	21,500	10,750
Deductions _____	26	27,687	13,844
Fed.Estate Tax _____	41	none	none
Net Value _____	44	\$0	\$0
Exemption _____	_____	_____	40,000
Taxable Amount _____	_____	_____	\$0
46. Tax Due _____	_____	\$0	\$0
47. Total Nebraska Inheritance Tax Due.....		none	
48. Tax Credit From Payment of Inheritance Tax in Prior Estate.....		none	
49. Tentative Nebraska Inheritance Tax Paid.....		none	
50. Total Tax Credit and Tentative Tax Paid (line 48 plus line 49).....		none	
51. Nebraska Inheritance Tax Balance Due (line 47 minus line 50).....		none	

NEBRASKA INHERITANCE TAX APPORTIONMENT

<u>County</u>	<u>Gross</u>	<u>Percent</u>	<u>Tax Due</u>	<u>Paid</u>	<u>Credits</u>	<u>Due</u>
Lancaster	\$3,133,368	99	none	none	none	none
Sarpy	8,205	1	none	none	none	none

53. Total
gross \$3,141,573 100
54. Total tax due.....none
55. Tentative tax paid.....none
56. Prior tax credit.....none
57. Nebraska inheritance tax balance due.....none
58. 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)?..Yes
59. If a federal estate tax return, form 706, is filed, has the estate shown 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
60. Personal Representative 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.....Yes
61. Did the decedent make 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?.....No

I hereby affirm that I have read the foregoing Inheritance Tax Worksheet, and, to the best of my knowledge, the computation is based upon the clear market value of the property received by each person, and this Worksheet is correctly prepared.



Signature of Personal
Representative, by his attorney

5-13-12

Date

VOLUNTARY APPEARANCE AND WAIVER OF NOTICE
FINAL DETERMINATION

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 cause, and furthermore, waive all notice required by law of the time and place of hearing for the determination of the values of the above property, for inheritance tax purposes only, and for the purpose of assessing Inheritance Tax, if any be due, under the laws of the State of Nebraska. I have examined the foregoing Worksheet, and have no objections thereto.

Name	County	Title	Date
------	--------	-------	------

Name	County	Title	Date
------	--------	-------	------

ATTACHMENT A

(Lines 45 and 46 continued)

45. _____	Line	B	C
Name _____	_____	Alzheimers Assn.	P.E.O. Home
Relationship _____	_____	charity	charity
Class _____	_____	na	na
Gross Estate _____	11	\$289,911	\$289,911
Allow.&Expt. Prop. _____	15	2,016	2,016
Deductions _____	26	2,596	2,596
Fed.Estate Tax _____	41	none	none
Charitable _____	42	285,299	285,299
Net Value _____	44	none	none
Exemption _____	_____	none	none
Taxable Amount _____	_____	none	none
46. Tax Due _____	_____	\$ 0	\$ 0

ATTACHMENT A

(Lines 45 and 46 continued)

45.	Line	D	E
Name		Nebraska Found.	
Relationship		charity	
Class		na	
Gross Estate	11	\$966,371	
Allow.&Expt. Prop.	15	6,718	
Deductions	26	8,652	
Fed.Estate Tax	41	none	
Charitable	42	951,001	
Net Value	44	none	
Exemption		none	
Taxable Amount		none	
46. Tax Due		\$ 0	

Certificate of Service

I hereby certify that on Monday, May 13, 2013 I provided a true and correct copy of the Inheritance Tax Worksheet/Voluntary Appear./Waiver of Notice to the following:

Irwin,Mary,Louise, service method: No Service

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

IN THE COUNTY COURT OF LANCASTER COUNTY, NEBRASKA

In The Matter Of The Estate Of

Case No. PR 11-752

MARY LOU IRWIN, Deceased.

PETITION FOR DETERMINATION
OF INHERITANCE TAX

Petitioner states:

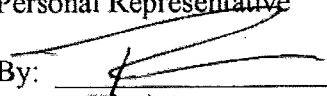
1. The name of the Decedent is Mary Lou Irwin. Decedent died testate on August 31, 2011, and had, at the time of her death, her domicile in Lancaster County, Nebraska.
2. The Petitioner is personal representative of the Decedent's Estate, and is the Decedent's surviving spouse. As such, he has a legal interest in the property involved in the Determination of Inheritance Tax herein.
3. There are no surviving issue of Decedent.
4. Decedent did not, during her 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.
5. The Inheritance Tax Worksheet, dated May 13, 2013, states the clear market value of all assets of the Decedent, the proper deductions and correct computation of the Nebraska Inheritance Tax, which should be determined and assessed as stated therein, and the Worksheet and Inventory are incorporated herein by this reference.
6. Petitioner does hereby agree to pay the full inheritance tax, if any there be.
7. 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: May 13, 2013.

JACK L. IRWIN,
Personal Representative

By: 
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 Monday, May 13, 2013 I provided a true and correct copy of the Pet-Determination of Inheritance Tax to the following:

Irwin,Mary,Louise, service method: No Service

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