

In the County Court of Douglas County, Nebraska

**In the Matter of the Estate of
Frank V. Citta,**

Date of Death: January 21, 2019

Case No. PR 19-

**Petition for Determination
of Inheritance Tax**

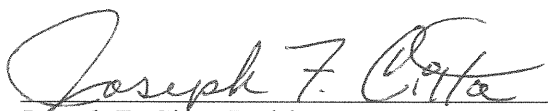
The Petitioner, Joseph F. Citta, being first placed under oath, state as follows:

1. **Name of Decedent:** Frank V. Citta
Decedent died: Testate
Date of Death: January 21, 2019
Domicile at Date of Death: Douglas County, Nebraska
2. Joseph F. Citta, Petitioner, is the Successor Trustee, beneficiary, child, heir, and lineal decedent of the Decedent and has a legal interest in the property involved in the Determination of Inheritance Tax herein.
3. During Decedent's lifetime, Decedent did not convey any property in trust or otherwise in contemplation of death or intended to take effect in possession or enjoyment after death, and no person became entitled to any property by reason of the death of the Decedent except as alleged herein.
4. An Inheritance Tax Worksheet will be subsequently submitted to the Court, and will state the clear market value of all assets of the Decedent, the Proper deductions and correct computation of the Nebraska Inheritance Tax. Upon completion, Petitioner will submit the Worksheet to the County Attorney and request an Order of this Court for final Determination of Inheritance Tax.
5. Petitioner, as the recipient of the assets of the Decedent, does hereby agree to pay the full inheritance tax.
6. The County Attorney of each county in which the property described in this Petition is located has executed a Waiver of Notice to show cause, or of the time and place of hearing, and has entered a Voluntary Appearance in such proceedings on behalf of the County and State of Nebraska.

WHEREFORE, the Petitioner prays that the Court dispense with giving of any further 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 Nebraska Inheritance Tax be extinguished upon payment of the tax.

STATE OF NEVADA)
) ss:
COUNTY OF *Washoe*)

Joseph F. Citta, being first duly sworn upon oath, deposes and says that as the Petitioner named in the above Petition, Petitioner has read the Petition, knows its contents, and that the facts stated in the Petition are accurate and complete to the best of the Petitioner's knowledge and belief.

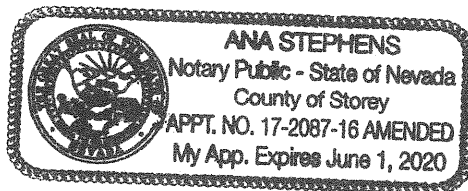


Joseph F. Citta, Petitioner
PO Box 71060
Reno, NV 89570-1060

SUBSCRIBED and sworn to before me on this 28th day of September, 2019, by Joseph F. Citta.



Notary Public



Prepared and Submitted by:

Kory L. Quandt
Anderson, Bressman, Hoffman & Jacobs, P.C., L.L.O.
11440 W. Center Rd., Suite A
Omaha, NE 68144-4421
(402) 333-4774
kquandt@andersonbressman.com
Attorney for Petitioner

In the County Court of Douglas County, Nebraska

<p>In the Matter of the Estate of Frank F. Citta,</p> <p>Date of Death: January 21, 2019</p>	<p>Case No. PR 19-</p> <p>Inventory</p>
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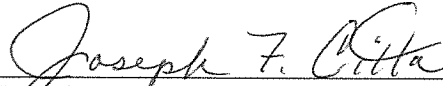
On the 28 day of September, 2019, the undersigned certified that the following is a true and complete Inventory of the property owned by the Decedent at the time of Decedent's death, together with the type and amount of any encumbrance existing with reference to any item. Where applicable, the name and address of appraisers who have appraised items on the Inventory are listed. Attached hereto are the following schedules:

SCHEDULE	Total Value at Death
Schedule A— Real Estate	\$3,317,933.00
Schedule B – Stocks and Bonds	\$3,149.44
Schedule C – Mortgages, Notes and Cash	\$1,052,293.20
Schedule D – Insurance Payable to the Estate	\$0.00
Schedule E – Jointly Owned Property	\$0.00
Schedule F – Other Miscellaneous Property	\$6,500.00
Schedule G – Transfers During Decedent's Life	\$0.00
Schedule H – General Powers of Appointment	\$0.00
Schedule I – Annuities	\$0.00

VALUE OF ASSETS BEFORE ENCUMBRANCES	\$4,379,875.64
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Schedule J – Other Administration Expenses	\$81,770.15
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TOTAL VALUE OF ESTATE	\$4,298,105.49
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Joseph F. Citta,
Trustee

ESTATE OF FRANK CITTA

Schedule A Real Estate

Item No.	Description	FMV at Death
A-1	Real Property located in Sarpy County, Nebraska N1/2 NW1/4 & TAX LOT 3 & E1/2 E1/2 LYING N & W OF HWY 31 18-12-11	\$1,158,975.00
A-2	Real Property located in Sarpy County, Nebraska PT SW1/4 NW1/4 LYING S OF HWY 31 TOGETHER WITH NW1/4 SW1/4 & TAX LOT 2A 17-12-11	\$570,000.00
A-3	Real Property located in Sarpy County, Nebraska TAX LOT 13 8-12-11	\$844,288.00
A-4	Real Property located in Sarpy County, Nebraska PT SW1/4 NW1/4 LYING N OF HWY 31 17-12-11	\$215,400.00
A-5	Real Property located in Sarpy County, Nebraska TAX LOT 6A & PT OF E1/2 NE1/4 LYING S OF HWY 31 18-12-11	\$529,270.00

Totals for Schedule A – Real Estate	\$3,317,933.00
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Schedule B Stocks and Bonds

Item No.	Description	FMV at Death
B-1	Prudential Financial, Inc. Stock	\$3,149.44

Totals for Schedule B – Stocks and Bonds	\$3,149.44
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Schedule C Mortgages, Notes and Cash

Item No.	Description	FMV at Death
C-1	1 st National Bank Certificate of Deposit #xxx9259	\$32,240.67
C-2	Bank of the West Certificate of Deposit #xxx6224; #xxx7371	\$72,468.24
C-3	Westgate Bank Certificate of Deposit #xxx2930	\$27,636.46
C-4	Westgate Bank Certificate of Deposit #xxx4072	\$52,584.04
C-5	US Bank Certificate of Deposit #xxxx7845	\$95,707.06
C-6	Enterprise Bank Certificate of Deposit #xxxx69	\$131,936.80

C-7	Enterprise Bank Certificate of Deposit #xxxx59	\$16,329.87
C-8	Mutual First Federal Savings #xxx3300	\$6.37
C-9	Mutual First Federal Certificate of Deposit #xxx3370	\$26,697.33
C-10	Mutual First Federal Certificate of Deposit #xxx3372	\$64,146.38
C-11	Mutual First Federal Certificate of Deposit #xxx3374	\$119,877.20
C-12	Mutual First Federal Certificate of Deposit #xxx3375	\$25,403.62
C-13	Access Bank Certificate of Deposit #xxx3669	\$39,718.53
C-14	Access Bank Certificate of Deposit #xxx5797	\$28,145.58
C-15	Access Bank Certificate of Deposit #xxx6205	\$51,638.45
C-16	Access Bank Certificate of Deposit #xxx6225	\$81,006.22
C-17	Access Bank Certificate of Deposit #xxx7585	\$22,061.30
C-18	Access Bank Certificate of Deposit #xxx6941	\$59,874.22
C-19	Great Western Certificate of Deposit #xxx1433	\$7,141.70
C-20	Great Western Certificate of Deposit #xxx0993	\$12,255.90
C-21	Great Western Certificate of Deposit #xxx3489	\$3,081.58
C-22	Wells Fargo Checking Account #xxx4962	\$82,335.71

Totals for Schedule C – Mortgages Notes and Cash	\$1,052,293.20
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Schedule F
Other Miscellaneous Property

Item No.	Description	FMV at Death
F-1	International Tractor 460	\$3,500.00
F-2	Cemetery Plots (3 at \$1,000 each)	\$3,000.00

Totals for Schedule F – Other Miscellaneous Property	\$6,500.00
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Schedule J
Other Administration Expenses

Item No.	Description	FMV at Death
J-1	Attorney Fees for Estate	\$15,000.00
J-2	Court Costs	\$44.00
J-3	Funeral Expenses	\$3,820
J-4	Tree Removal on Farm	\$500.00
J-5	2018 Federal Tax	\$5,687.00
J-6	2018 Nebraska State Tax	\$2,123.00
J-7	Ag One Property Appraisal	\$3,500.00
J-8	Wurdeman Property Appraisal	\$5,500.00
J-9	Tax Preparation Fees	\$145.00
J-10	Omaha World-Herald Ad for Cemetery Plots	\$88.16
J-11	Attorney Fees for Closure of Frank Citta Guardianship	\$4,219.50
J-12	Surveying Costs in Preparation of Sale	\$640.00
J-13	Well Drilling and Testing	\$7,703.49

J-14	Realtor Fees for Sale of Properties	\$32,800.00
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Totals for Schedule J – Other Administration Expenses		\$81,770.15
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In the County Court of Douglas County, Nebraska

In the Matter of the Estate of Frank V. Citta, Date of Death: January 21, 2019	Case No. PR 19-1567 Amended Schedule J of Inventory
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**Amended Schedule J
Other Administration Expenses**

Item No.	Description	FMV at Death
J-1	Tree Removal on Farm	\$500.00
J-2	2018 Federal Tax	\$5,687.00
J-3	2018 Nebraska State Tax	\$2,123.00
J-4	Ag One Property Appraisal	\$3,500.00
J-5	Wurdeman Property Appraisal	\$5,500.00
J-6	Tax Preparation Fees	\$145.00
J-7	Omaha World-Herald Ad for Cemetery Plots	\$88.16
J-8	Attorney Fees for Closure of Frank Citta Guardianship	\$4,219.50
J-9	Surveying Costs in Preparation of Sale	\$640.00
J-10	Well Drilling and Testing	\$7,703.49
J-11	Realtor Fees for Sale of Properties	\$32,800.00

Totals for Schedule J – Other Administration Expenses	\$62,906.15
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Kory L. Quandt, #26618
Anderson, Bressman, Hoffman, & Jacobs, P.C., L.L.O.
11440 W. Center Rd., Suite A
Omaha, NE 68144
(402) 333-4774
kquandt@andersonbressman.com

Certificate of Service

I hereby certify that on Wednesday, October 16, 2019 I provided a true and correct copy of the Inventory (estate) to the following:

Citta, Frank, V service method: No Service

Signature: /s/ QUANDT, KORY L. (Bar Number: 26618)