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## Nebraska Judicial Branch

### Case Summary

In the County Court of Douglas County  
 The Case ID is PR 19 0001567  
 Frank V Citta, Deceased  
 The Honorable Grant Forsberg, presiding.  
 Classification: Inheritance Tax Determination  
 Filed on 10/07/2019  
 This case is Open as of 10/07/2019

### Parties/Attorneys to the Case

Party Deceased ACTIVE Frank V Citta Petitioner ACTIVE Joseph F Citta PO Box 71060 Reno NV 71060	Attorney  Kory L Quandt 11440 West Center Road Ste A Omaha NE 68144
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### Court Costs Information

Incurring By	Account	Date	Amount
Petitioner	Filing Fees	10/07/2019	\$20.00
Petitioner	NSC Education Fee	10/07/2019	\$1.00
Petitioner	Dispute Resolution Fee	10/07/2019	\$0.75
Petitioner	Indigent Defense Fee	10/07/2019	\$3.00
Petitioner	Uniform Data Analysis Fee	10/07/2019	\$1.00
Petitioner	J.R.F.	10/07/2019	\$2.00
Petitioner	Filing Fee/JRF	10/07/2019	\$2.00
Petitioner	Legal Aid/Services Fund	10/07/2019	\$6.25
Petitioner	Automation Fee	10/07/2019	\$8.00

### 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
3730615	Electronic Trans	10/07/2019	Citta,Joseph,F	\$44.00
			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
			Legal Aid/Services Fun	\$6.25
			Automation Fee	\$8.00

## Register of Actions

10/29/2019 Receipt  
 This action initiated by party Joseph F Citta  
 Image ID N193025AEC01  
 Douglas Co

10/29/2019 Receipt  
 This action initiated by party Joseph F Citta  
 Image ID N193025A6C01  
 sarpy co

10/25/2019 Note from Court Staff

File returned from GAF, given to TL. sja

10/24/2019 Order-Assess Inh Tax  
 t1 eNotice Certificate Attached  
 Image ID P00668046C01

10/18/2019 Note from Court Staff  
 File sent to GAF for review/approval of Determination of ITAX clm

10/18/2019 Note from Court Staff  
 File to CLM for review/approval to go to GAF.  
 t1

10/16/2019 Cert-Mailing  
 This action initiated by party Joseph F Citta  
 Notice to DHHS eFiled

t1  
 Image ID N192891N4C01

10/16/2019 Inventory  
 This action initiated by party Joseph F Citta  
 Amended Schedule J of Inventory eFiled  
 t1  
 Image ID N192891MUC01

10/16/2019 Note from Court Staff  
 File processed and returned to shelf jw

10/16/2019 Note from Court Staff  
called Atty- he will file Sched J for wrksht, Cert-Ntc HHS, and trust  
pages re: pmt of Itax           jw

10/07/2019 Inheritance Tax worksheet  
This action initiated by party Joseph F Citta  
eFiled           clm  
Image ID   N19280MHMC01

10/07/2019 Inventory  
This action initiated by party Joseph F Citta  
eFiled           clm  
Image ID   N19280MH2C01

10/07/2019 Pet-Det of Inheritance Tax  
This action initiated by party Joseph F Citta  
eFiled           clm  
Image ID   N19280MGEC01

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Party	Attorney
Deceased ACTIVE Frank V Citta Petitioner ACTIVE Joseph F Citta PO Box 71060 Reno NV 71060	Kory L Quandt 11440 West Center Road Ste A Omaha NE 68144

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Petitioner	Filing Fee/JRF	10/07/2019	\$2.00
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			Dispute Resolution Fee	\$.75
			Indigent Defense Fee	\$3.00
			Uniform Data Analysis	\$1.00
			J.R.F.	\$2.00
			Filing Fee/JRF	\$2.00
			Legal Aid/Services Fun	\$6.25
			Automation Fee	\$8.00

## Register of Actions

10/16/2019 Cert-Mailing  
This action initiated by party Joseph F Citta

Notice to DHHS eFiled  
t1  
Image ID N192891N4C01

10/16/2019 Inventory  
This action initiated by party Joseph F Citta  
Amended Schedule J of Inventory eFiled

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pages re: pmt of Itax jw

10/07/2019 Inheritance Tax worksheet  
This action initiated by party Joseph F Citta  
eFiled c1m  
Image ID N19280MHMC01

10/07/2019 Inventory  
  
eFiled This action initiated by party Joseph F Citta  
c1m  
Image ID N19280MH2C01

10/07/2019 Pet-Det of Inheritance Tax  
This action initiated by party Joseph F Citta  
eFiled c1m  
Image ID N19280MGEC01



**In the County Court of Douglas County, Nebraska**

<p><b>In the Matter of the Estate of Frank V. Citta,</b></p> <p><b>Date of Death: January 21, 2019</b></p>	<p><b>Case No. PR 19-</b></p> <p><b>Petition for Determination of Inheritance Tax</b></p>
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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.

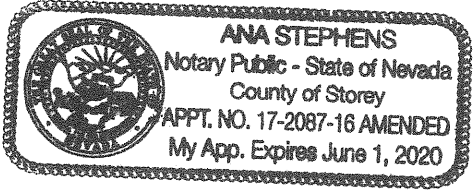
STATE OF NEVADA            )  
  ) ss:  
COUNTY OF *Washoe*        )

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

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

*Ana Stephens*  
\_\_\_\_\_  
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

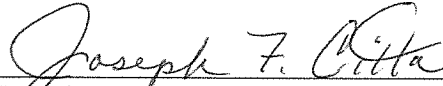


In the County Court of Douglas County, Nebraska

<p><b>In the Matter of the Estate of          Frank F. Citta,</b></p> <p style="text-align: center;">Date of Death: January 21, 2019</p>	<p>Case No. PR 19-</p> <p style="text-align: center;"><b>Inventory</b></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:

<b>SCHEDULE</b>	<b>Total Value at Death</b>
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
 <b>VALUE OF ASSETS BEFORE ENCUMBRANCES</b>	 <b>\$4,379,875.64</b>
 Schedule J – Other Administration Expenses	 \$81,770.15
 <b>TOTAL VALUE OF ESTATE</b>	 <b>\$4,298,105.49</b>

  
 \_\_\_\_\_  
 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

<b>Totals for Schedule A – Real Estate</b>	<b>\$3,317,933.00</b>
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**Schedule B  
Stocks and Bonds**

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

<b>Totals for Schedule B – Stocks and Bonds</b>	<b>\$3,149.44</b>
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**Schedule C  
Mortgages, Notes and Cash**

Item No.	Description	FMV at Death
C-1	1 <sup>st</sup> 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

<b>Totals for Schedule C – Mortgages Notes and Cash</b>	<b>\$1,052,293.20</b>
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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

<b>Totals for Schedule F – Other Miscellaneous Property</b>	<b>\$6,500.00</b>
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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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<b>Totals for Schedule J – Other Administration Expenses</b>		<b>\$81,770.15</b>
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IN THE COUNTY COURT OF DOUGLAS COUNTY, NEBRASKA

IN THE MATTER OF THE ESTATE OF )

Case No. PR 19 - )

Frank Citta, Deceased )

INHERITANCE TAX WORKSHEET  
 VOLUNTARY APPEARANCE AND WAIVER  
 OF NOTICE

Date of Death: January 21, 2019 )

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)	3,317,933.00	Clear Market Value at Date of Death
2	Schedule B, Stocks and Bonds	3,149.44	
3	Schedule C, Mortgages, Notes and Cash	1,052,293.20	
4	Schedule D, Life Insurance Payable to Estate		
5	Schedule E, Jointly Owned Property		
6	Schedule F, Other Miscellaneous Property	6,500.00	
7	Schedule G, Transfers During Lifetime (Include Section 77-2002(2) gifts)		
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	4,379,875.64	
11	Contribution by Surviving Joint Tenant (Explanation Attached)		
12	Gross Estate (Line 10 Minus Line 11)		4,379,875.64
ALLOWANCES & EXEMPT PROPERTY, SECTIONS 30-2322 TO 30-2325 & DEDUCTIONS, SECTION 77-2018.04			
13	Homestead Allowance (Maximum \$20,000)		Allowances
14	Exempt Property (Maximum \$12,500)	12,500.00	
15	Family Maintenance Allowance (Maximum \$20,000 Without Court Order)		
16	Total Allowances & Exempt Property (Total of Lines 13 Through 15)		12,500.00
17	Cost of Funeral, Including Interment and Marker	3,820.00	Include Only to Extent Paid From, Chargeable to or Paid With Respect to Property Subject to Nebraska Inheritance Tax
18	Attorney Fees and Expenses	15,000.00	
19	Personal Representative Fees		
20	Court Costs and Recording Fees	44.00	
21	Publication Costs		
22	Bond		
23	Other Administration Expenses (Schedule J or Other Schedule Attached)	62,906.15	
24	Non-Probate Property Expense		
25	Predeath Debts Not Otherwise Listed (Schedule K or Other Schedule Attached)		
26	Total Deductions (Total of Lines 17 Through 25)		
MARITAL EXEMPTION, SECTION 77-2004			
This is Total of Spouse's Actual Share Less Homestead Allowance, Exempt Property, and Family Allowance Together with Claims and Administration Expenses Which are Paid Out of the Interest of the Surviving Spouse			
27	Interest of Spouse in Decedent's Joint Property		Marital Exemption
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(5), CHARITABLE EXEMPTION SECTION 77-2007.03 & .04			
31	Gross Estate plus Adjusted Taxable Gifts (From Federal Estate Tax Return)		Federal Estate Tax Allocation
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 (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)		94,270.15
39	Net Value of Property Subject to Nebraska Inheritance Tax (Line 12 Minus Line 38)		4,285,605.49
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		

**NEBRASKA INHERITANCE TAX COMPUTATION**

		Beneficiary Number		
		1	2	3
		Beneficiary Name		
		Joseph Citta	Bernard Citta	
		Beneficiary Relationship		
		Child	Child	
		Class (Insert Spouse, 1, 2, 3, or Charitable)		
		1	1	
Page 1 & Beneficiary Totals	Difference From Page 1 Total to Adjust	Gross Estate		
12	4,379,875.64	0.00	2,189,937.82	2,189,937.82
16	12,500.00	0.00	6,250.00	6,250.00
26	81,770.15	0.00	40,885.07	40,885.08
30	0.00	0.00		
36	0.00	0.00		
37	0.00	0.00		
39	4,285,605.49	0.00	2,142,802.75	2,142,802.74
	80,000.00		40,000.00	40,000.00
	4,205,605.49		2,102,802.75	2,102,802.74
40	42,056.06		21,028.03	21,028.03
41	0.00		0.00	0.00
42	0.00	0.00		
43	42,056.06		21,028.03	21,028.03
	0.00			0.00

<< Total Of Inheritance Tax Credit From Prior Estates, Must Equal or Exceed Line 41 Allocation of Credit

Class 1: Parents, grandparents, siblings, lineal descendants, and spouses of any of these. // Class 2: Uncles and aunts, nephews and nieces, or lineal descendants or spouses of such relatives. // Class 3: All others. // Note: The relatives of decedent's current spouse and of a former spouse of the decedent to whom the decedent was married at the death of the former spouse have the same relationship as if relatives of 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
		Exemption	0.00	0.00	0.00	0.00	0.00
		Taxable Amount	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 on taxable amount: Class 1, \$40,000 exemption, balance is taxed at 1% // Class 2, \$15,000 exemption, balance is taxed at 13% // Class 3, \$10,000 exemption, balance is taxed at 18%. This schedule is for deaths on or after January 1, 2008.

**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
Sarpy	3,317,933.00	75.7540%	31,859.15	0.00		31,859.15
Douglas	1,061,942.64	24.2460%	10,196.91	0.00		10,196.91
		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
		0.0000%	0.00	0.00		0.00
12	Gross Estate	4,379,875.64	100.0000%			
40	Tentative Inheritance Tax Due (Must Equal Line 40 Above)		42,056.06			
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)					42,056.06

Note: The total inheritance tax credit from prior estates may exceed the amount which is allocated and actually deductible. Because it is allocated to beneficiaries pro rata on a gross estate basis, a low

tax rate beneficiary or charitable beneficiary may be allocated credit in excess of any tax due.

		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)?		
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?		
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		
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?		

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.

Joseph F. Citta Trustee Dated: 9/28/19  
 Signature of Petitioner

*\* please see loose certificate of acknowledgment attached \**

\_\_\_\_\_  
 Signature of Petitioner Dated: \_\_\_\_\_

**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.

Deputy County Attorney	County	Date
Deputy County Attorney	County	Date
Deputy County Attorney	County	Date

tax rate beneficiary or charitable beneficiary may be allocated credit in excess of any tax due.

		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)?		
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?		
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		
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?		

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.

Joseph F. Citta Trustee Dated: 9/28/19  
 Signature of Petitioner

*\* please see loose certificate of acknowledgment attached \**

\_\_\_\_\_  
 Signature of Petitioner Dated: \_\_\_\_\_

**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.

Kristin M Lynch  
 Deputy County Attorney

Douglas County  
 County

7 October 2019  
 Date

\_\_\_\_\_  
 Deputy County Attorney

\_\_\_\_\_  
 County

\_\_\_\_\_  
 Date

\_\_\_\_\_  
 Deputy County Attorney

\_\_\_\_\_  
 County

\_\_\_\_\_  
 Date



tax rate beneficiary or charitable beneficiary may be allocated credit in excess of any tax due.

		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)?		
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?		
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.		
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?		

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.

Joseph F. Citta Trustee Dated: 9/28/19  
 Signature of Petitioner

*\* please see loose certificate of acknowledgment attached \**

\_\_\_\_\_  
 Signature of Petitioner Dated: \_\_\_\_\_

**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.

Janice George Parker  
 Deputy County Attorney

Sarpy  
 County

9/30/2019  
 Date

\_\_\_\_\_  
 Deputy County Attorney

\_\_\_\_\_  
 County

\_\_\_\_\_  
 Date

\_\_\_\_\_  
 Deputy County Attorney

\_\_\_\_\_  
 County

\_\_\_\_\_  
 Date

ALL-PURPOSE ACKNOWLEDGMENT

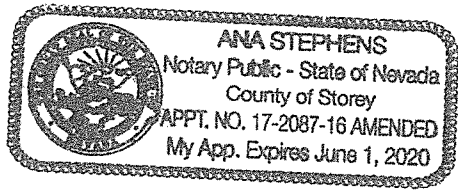
State of Nevada

County of Washoe

On September 28, 2019 before me, Ana Stephens  
DATE NAME OF NOTARY PUBLIC

personally appeared Joseph F. Citta  
NAME(S) OF SIGNER(S)

personally known to me OR  proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), an that by his/her/their signature(e) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.



WITNESS my hand and official seal.

Place Notary Seal or Stamp Here

Ana Stephens  
SIGNATURE OF NOTARY

ATTENTION NOTARY: Although the information requested below is OPTIONAL, it may prove valuable to persons relying on this Acknowledgment and could prevent fraudulent reattachment of this certificate to another document.

DESCRIPTION OF ATTACHED DOCUMENT

Inheritance Tax Worksheet Voluntary Appearance and Waiver of Notice  
TITLE OR TYPE OF DOCUMENT

THIS CERTIFICATE MUST BE ATTACHED TO THE DOCUMENT DESCRIBED AT RIGHT

3  
NUMBER OF PAGES

September 28, 2019  
DATE OF DOCUMENT

\_\_\_\_\_  
SIGNER(S) OTHER THAN NAMED ABOVE


In the County Court of Douglas County, Nebraska

<p>In the Matter of the Estate of Frank V. Citta,</p> <p>Date of Death: January 21, 2019</p>	<p>Case No. PR 19-1567</p> <p>Amended Schedule J of Inventory</p>
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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

<b>Totals for Schedule J – Other Administration Expenses</b>	<b>\$62,906.15</b>
--	--------------------

  
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](mailto: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)

In the County Court of Douglas County, Nebraska

<p>In the Matter of the Estate of Frank V. Citta,</p> <p>Date of Death: January 21, 2019</p>	<p>Case No. PR 19-1567</p> <p>Certificate of Mailing Notice</p>
--	---

I certify that on October 16, 2019, pursuant to Neb. Rev. Stat. 77-2018.02(6), I mailed a notice informing the Nebraska Department of Health and Human Services that I have filed a petition for the determination of inheritance tax in the above stated matter. This notice was sent by first class mail, postage prepaid to:

Department of Health and Human Services  
Nebraska Medicaid Estate Recovery  
P.O. Box 95026  
Lincoln, NE 60509

  
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

# Certificate of Service

I hereby certify that on Wednesday, October 16, 2019 I provided a true and correct copy of the Certificate of Mailing to the following:

Citta, Frank, V service method: No Service

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

**In the County Court of Douglas County, Nebraska**

<p><b>In the Matter of the Estate of Frank V. Citta,</b></p> <p><b>Date of Death: January 21, 2019</b></p>	<p>Case No. PR 19- 1567</p> <p><b>Order</b> <i>Judge Forsberg</i></p>
--	---

Upon consideration of the evidence, the Petition for Determination of Inheritance Tax, the Inventory, and the Inheritance Tax Worksheet, the Court finds and Orders as follows:

1. Joseph Citta has agreed to pay the full inheritance tax and, therefore, notice to interested parties is hereby dispensed with pursuant to Nebraska Revised Statutes Section 77-2018.02(5).
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 value 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; and all deductions, credits, allowances, exemptions and contributions by survivors to jointly-owned property claimed therein, if any, are proper in the amounts specified.
4. An Inheritance Tax is hereby assessed against the following named parties in the amounts specified:

<u>Beneficiary</u>	<u>Tax Due</u>
Joseph Citta	\$21,028.03
Bernard Citta	\$21,028.03

FILED  
COUNTY COURT  
PROBATE DIVISION

OCT 24 2019

CLERK OF DISTRICT  
DOUGLAS COUNTY COURT  
OMAHA NEBRASKA



P00668046C01

And that the tax is apportioned to the following Counties:

<u>County</u>	<u>Inheritance Tax Due</u>
Douglas	\$ 10,196.91
Sarpy	\$ 31,859.15
Total	<u>\$ 42,056.06</u>

and will draw interest at the legal rate prescribed by law commencing twelve months following the date of death (*i.e.* January 21, 2020). 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.

Dated: October 24, 2019.

By the Court:

  
\_\_\_\_\_  
County Court Judge

Prepared and Submitted by:

Kory L. Quandt, #26618  
Anderson, Bressman, Hoffman & Jacobs, P.C. L.L.O  
11440 West Center Road, Suite A  
Omaha, NE 68144  
(402) 333-4774  
[kquandt@andersonbressman.com](mailto:kquandt@andersonbressman.com)  
Attorney for Petitioner

FILED  
COUNTY COURT  
PROBATE DIVISION

OCT 24 2019

CLERK OF COURT  
DOUGLAS COUNTY COURT  
OMAHA, NEBRASKA



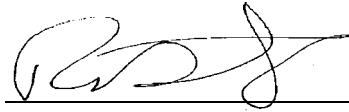
**CERTIFICATE OF SERVICE**

I, the undersigned, certify that on October 28, 2019 , I served a copy of the foregoing document upon the following persons at the addresses given, by mailing by United States Mail, postage prepaid, or via E-mail:

Kory L Quandt  
kquandt@andersonbressman.com

Date: October 28, 2019

BY THE COURT:



CLERK



MISCELLANEOUS PAYMENT RECEIPT# : 50183

SARASOTA COUNTY  
22109341 Ben Gate Drive  
Capri Woods NE 68046

DATE: 10/29/19 TIME: 11:49  
CITY: Bartter DEPT:  
CUSTOMER#: 0

CHG: 1859 INHERITANCE TAX 31859.15  
\* ELLIOTT

REVENUE: 2408309 431001 31859.15  
INHERITANCE TAXES  
REF: 19-1567 REF2: douglas co  
CASH 0000 110000 31859.15  
CASH ON HAND

AMOUNT PAID: 31859.15

PAID BY: Frank V Citla Estate  
PAYMENT METH: MULTIPLE

METH: CH CHECK/REF: 6655  
QTY: 1 ADD'L REF:  
AMT: 31159.15

METH: CH CHECK/REF: 18598  
QTY: 1 ADD'L REF:  
AMT: 700.00

REFERENCE:

AMT TENDERED: 31859.15  
AMT APPLIED: 31859.15  
CHANGE: .00

Filed in Douglas County Court  
Case Number: 20-009619-0  
Billing Date: 10/29/2019

# Certificate of Service

I hereby certify that on Tuesday, October 29, 2019 I provided a true and correct copy of the Receipt to the following:

Citta, Frank, V service method: No Service

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



Filed in Douglas County Court  
**Douglas County Treasurer** \*\*\* EFILED \*\*\*  
 Case Number: C01PR190001567  
 Transaction ID: 0009619264  
 Filing Date: 10/29/2019 03:51:20 PM CDT

**John W. Ewing, Jr.**  
 Douglas County Treasurer  
 1819 Farnam Street, Suite H-03  
 Omaha, NE 68183  
 Business # (402) 444-6796

**Bill To :**  
 TR DOUGLAS COUNTY TREASURER INHERITANCE  
 TAX  
 1819 FARNAM ST  
 H-03  
 OMAHA NE 68183

**Customer:** 129751

**Invoice Details:**

<b>Invoice No:</b>	2039620	<b>Invoice Date:</b>	29-OCT-19	<b>Invoice Amount:</b>	\$10,196.91
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**Item Details:**

Item No	Description	GL Account	Amount
1	INHERITANCE TAX PRINCIPAL FRANK V CITTA PR 19-1567 DOD 01-21-2019	2020.12584.697011.0000.51511.0000	10196.91
<b>Total:</b>			\$10,196.91

**Receipt Details:**

Receipt Number	Receipt Date	Applied Amount
TR CK 6654 DAN	29-OCT-19	\$10,196.91
<b>Total:</b>		\$10,196.91
<b>Total Due:</b>		\$0.00

# Certificate of Service

I hereby certify that on Tuesday, October 29, 2019 I provided a true and correct copy of the Receipt to the following:

Citta, Frank, V service method: No Service

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