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## Nebraska Judicial Branch

## Case Summary

In the County Court of Douglas County  
 The Case ID is PR 16 0001565  
 Madeline B Meigs, Deceased  
 The Honorable Craig Q McDermott, presiding.  
 Classification: Informal Testate  
 Filed on 10/24/2016  
 This case is Closed as of 03/15/2019  
 It was disposed as Uncontested Default

## Parties/Attorneys to the Case

Party	Attorney
Deceased ACTIVE Madeline B Meigs	
Personal Representative ACTIVE Robert W Meigs 513 Creekside LN. Sandpoint ID 83864	Niel D Nielsen 816 South 169th Street Omaha NE 68118 402-896-8375

## Court Costs Information

Incurred By	Account	Date	Amount
Personal Representative	Filing Fees	10/24/2016	\$18.00
Personal Representative	Filing Fees	08/09/2018	\$20.00
Personal Representative	Filing Fees	03/15/2019	\$20.00
Personal Representative	NSC Education Fee	10/24/2016	\$1.00
Personal Representative	Dispute Resolution Fee	10/24/2016	\$0.75
Personal Representative	Indigent Defense Fee	10/24/2016	\$3.00
Personal Representative	Uniform Data Analysis Fee	10/24/2016	\$1.00
Personal Representative	J.R.F.	10/24/2016	\$2.00
Personal Representative	J.R.F.	08/09/2018	\$2.00
Personal Representative	J.R.F.	03/15/2019	\$2.00
Personal Representative	Filing Fee/JRF	10/24/2016	\$4.00
Personal Representative	Filing Fee/JRF	08/09/2018	\$2.00
Personal Representative	Filing Fee/JRF	03/15/2019	\$2.00
Personal Representative	Legal Aid/Services Fund	10/24/2016	\$6.25
Personal Representative	Seal Affixed	10/24/2016	\$1.00

Incurring By	Account	Date	Amount
Personal Representative	Automation Fee	10/24/2016	\$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
3636381	Check	03/15/2019	Meigs, Robert, W,	\$24.00
			Filing Fees	\$20.00
			J.R.F.	\$2.00
			Filing Fee/JRF	\$2.00
3536518	Electronic Trans	08/10/2018	Meigs, Robert, W,	\$24.00
			Filing Fees	\$20.00
			J.R.F.	\$2.00
			Filing Fee/JRF	\$2.00
3248937	Check	10/24/2016	Meigs, Robert, W,	\$45.00
			Filing Fees	\$18.00
			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	\$4.00
			Legal Aid/Services Fun	\$6.25
			Seal Affixed	\$1.00
			Automation Fee	\$8.00

### Register of Actions

03/20/2019 Note from Court Staff  
STORED IN BASEMENT  
dh

03/15/2019 Disposition of Probate

dh

03/15/2019 Inf Closing of Estate by Verified S  
t1  
Image ID P00616218C01

03/15/2019 Order-Assess No Inh Tax  
t1 eNotice Certificate Attached  
Image ID P00616215C01

03/15/2019 Order-Assess No Inh Tax  
t1 eNotice Certificate Attached  
Image ID P00616212C01

03/15/2019 Cert-Mailing Ntc of Pet-Det of Inh  
t1  
  
Image ID P00616209C01

03/15/2019 Miscellaneous Document  
Short Form Inventory (duplicate of 3.28.17) t1  
Image ID P00616206C01

03/15/2019 Inheritance Tax Worksheet  
t1  
Image ID P00615545C01

03/15/2019 Note from Court Staff  
Case file passed jw per clm.  
vb

03/15/2019 Pet-Det of Inheritance Tax  
This action initiated by party Robert W Meigs  
  
vb  
Image ID P00614688C01

03/15/2019 Journal Entry & Order  
This action initiated by Craig Q McDermott  
Image ID D04895876C01

03/15/2019 Order-Show Cause Hearing

02/26/2019 Order-Hearing Issued  
The document number is 04875327  
I-Tax documnets needed to proceed 3/15/19 @ 10 am Crt RM 330 mh  
Image ID D04875327C01

11/09/2018 Journal Entry & Order  
This action initiated by Craig Q McDermott  
  
Image ID D04764660C01

11/09/2018 Order-Show Cause Hearing

08/13/2018 Note from Court Staff  
File processed and returned to shelf mh

08/10/2018 Journal Entry & Order  
This action initiated by Craig Q McDermott  
Image ID D04674552C01

08/10/2018 Order-Show Cause Hearing

08/09/2018 Pet-Det of Inheritance Tax  
This action initiated by party Robert W Meigs  
eFiled mh  
Image ID N1822172MC01

07/17/2018 Note from Court Staff  
JEO's mailed; file returned to file room shelf. vb

07/16/2018 Journal Entry & Order  
This action initiated by Lawrence E Barrett  
Image ID D04648484C01

07/16/2018 Order-Show Cause Hearing

07/16/2018 Order-Dismissal  
This action initiated by Lawrence E Barrett  
See JEO for Image.

07/16/2018 Journal Entry & Order  
This action initiated by Lawrence E Barrett  
Image ID D04648446C01

07/16/2018 Order-Show Cause Hearing

04/09/2018 Order-Hearing Issued  
The document number is 04554106  
Closing documents due by 7/16/18 @ 10:30 am Crt rm 330 mh  
Image ID D04554106C01

03/28/2017 Short Form Inventory  
This action initiated by party Robert W Meigs  
e-filed ds  
Image ID N170872FWC01

02/27/2017 Order-Hearing Issued  
The document number is 04147967  
Inventory by 4/19/17 mh  
Image ID D04147967C01

11/14/2016 Aff-Publication  
This action initiated by party Robert W Meigs  
DR vb  
Image ID P00458831C01

10/28/2016 Note from Court Staff  
1 cc letter of PR in box for Niel Nielsen c1m

10/24/2016 Check Demand Index  
None c1m

10/24/2016 General Appearance  
c1m  
Image ID P00451826C01

10/24/2016 Letters of PR  
c1m  
Image ID P00451823C01

10/24/2016 Cert-Probate of will  
c1m

Image ID P00451820C01

10/24/2016 Registrar Stmt-Inf Probate  
clm

Image ID P00451780C01

10/24/2016 Ntc-Creditor/Inf Prob/Appt PR

DR clm

Image ID P00451808C01

10/24/2016 will

Dated 05/22/1989. sf

Image ID P00452123C01

10/24/2016 Accept Appt-Estate

Robert Meigs. sf

Image ID P00452120C01

10/24/2016 App-Inf Probate of Will/Appt of PR

This action initiated by party Robert W Meigs

sf

Image ID P00452126C01

## Judges Notes

03/05/2019

03-05-2019: s/c hrg 03.15.19 \*kg\*

IN THE COUNTY COURT OF DOUGLAS COUNTY, NEBRASKA

IN THE MATTER OF THE ESTATE OF )  
MADELINE B. MEIGS, Deceased )

No. 16-1565

) APPLICATION FOR INFORMAL  
) PROBATE OF WILL AND  
) INFORMAL APPOINTMENT OF  
) PERSONAL REPRESENTATIVE

Date of Death: January 23, 2015 )

*McDermott*

APPLICANT STATES:

1. Applicant, as spouse of decedent, is an interested person as defined by the Nebraska Probate Code Section §30-2209(21).
2. Name of Decedent: MADELINE B. MEIGS  
Date of Death: January 23, 2015  
Domicile at Date of Death: Omaha, Douglas County, Nebraska
3. Venue for this proceeding is proper in this county because the Decedent was a domiciliary of this county at the date of death.
4. No Personal Representative has been appointed in this state or elsewhere.
5. Applicant has not received a Demand for Notice and is unaware of any demand for notice of any probate or proceeding concerning the Decedent that may have been filed in this state or elsewhere.
6. The Decedent's Will, dated May 22, 1989, if not presently in the possession of this Court, accompanies this Application and is hereby filed with this Court and offered for probate.
7. The Applicant, to the best of Applicant's knowledge, believes the Will dated May 22, 1989 to have been validly executed, and after the exercise of reasonable diligence, the Applicant is unaware of any instrument revoking the Will and believes that said Will, constitutes Decedent's last Will.
8. Applicant nominates ROBERT W. MEIGS as Personal Representative, who is qualified and whose status of priority is first as no...

**FILED**  
**COUNTY COURT**  
**PROBATE DIVISION**

OCT 24 2016

Clerk of Court  
**DOUGLAS COUNTY COURT**  
**OMAHA, NEBRASKA**



P00452126C01

decedent's will. The nominated Personal Representative is neither indebted to the estate nor a creditor of the estate.

9. No bond is required because the provisions of the will waive the requirement of a bond.
10. The name, relationship, and address of Decedent's spouse, children (all of whom are children of any surviving spouse unless otherwise stated), heirs, devisees, and other interested parties, and ages of those who are minors, and those who are incompetent so far as known or ascertainable by reasonable diligence by Applicant, are:

<u>NAME</u>	<u>RELATIONSHIP</u>	<u>ADDRESS</u>
Robert W. Meigs	Spouse	6803 N. 68 <sup>th</sup> Plaza, #519 Omaha, NE 68152
Madeline B. Meigs Revocable Trust	Revocable Trust	6803 N. 68 <sup>th</sup> Plaza, #519 Omaha, NE 68152

11. No child of the Decedent has been born since the death of the Decedent, and no birth of a child of the Decedent is anticipated.

WHEREFORE, the Applicant requests the Registrar issue a written Statement of Informal Probate; that the above nominee be informally appointed the Personal Representative with bond; that the administration of the estate be unsupervised; and that letters of appointment be issued to said Personal Representative.

Dated October 24, 2016.

R. W. Meigs  
ROBERT W. Meigs, Applicant  
6803 N. 68<sup>th</sup> Plaza, #519  
Omaha, NE 68152  
402-333-2736

Prepared and Submitted by:  
NIEL D. NIELSEN, #21987  
17525 Arbor Street  
Omaha, Nebraska 68130  
(402) 827-0414  
niel@carlsonburnett.com

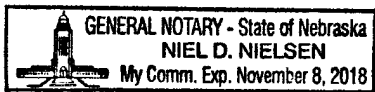
STATE OF NEBRASKA    )  
  ) ss:  
COUNTY OF Douglas    )

ROBERT W. MEIGS, the undersigned, being first duly sworn on oath, deposes and says that the undersigned is the Applicant named in the foregoing Application, that the undersigned has read it, knows the contents therein, and that the facts therein contained are accurate and complete to the best of the undersigned's knowledge and belief.

R. W. Meigs  
ROBERT W. MEIGS

SUBSCRIBED and sworn to before me on Oct. 24, 2016.

(SEAL)



Niel D. Nielsen  
Notary Public

**FILED**  
**COUNTY COURT**  
**PROBATE DIVISION**

OCT 24 2016

Clerk of Court  
**DOUGLAS COUNTY COURT**  
**OMAHA, NEBRASKA**



PR 16-1565

LAST WILL AND TESTAMENT

OF

MADELINE B. MEIGS

I, MADELINE B. MEIGS, of Omaha, Douglas County, Nebraska, revoke all previous Wills and Codicils I may have made and make this my Will:

ARTICLE I

If my spouse survives me, I give to my spouse all of my personal effects, including all automobiles and including any interest I may have in any household goods. My spouse is ROBERT W. MEIGS.

ARTICLE II

I give all of the rest of my property to be held by the Trustee under the terms of the following trust:

NAME OF TRUST: MADELINE B. MEIGS REVOCABLE TRUST
SETTLOR: MADELINE B. MEIGS
TRUSTEE: JOHN E. MEIGS
DATE OF EXECUTION: MAY 22, 1989

It is my intention that the property passing in trust shall be administered according to that trust as stated on the date of my death.

ARTICLE III

Notwithstanding any provisions contained herein to the contrary, I devise certain items of tangible personal property in accordance with a written list which I intend to leave at my death with this Will. If no such written list is found with this Will, this provision shall be of no effect.

ARTICLE IV

I nominate ROBERT W. MEIGS to be Personal Representative of my Will. Should he fail to act as Personal Representative, I nominate JOHN E. MEIGS as Successor Personal Representative. My fiduciaries shall have all of the powers conferred upon fiduciaries under the applicable state law and Internal Revenue Code in effect on my death, in each case to be exercised in the discretion of my fiduciaries and in the absence of Court. I direct that my fiduciaries shall serve without bond.

M.M.



OCT 24 2016
Douglas County Court
OMAHA, NEBRASKA

IN WITNESS WHEREOF, I, **MADELINE B. MEIGS**, have set my hand this 22nd day of MAY, 1989. For identification, I have initialed both pages of this Will.

We, **MADELINE B. MEIGS**, Nancy J. SENTER, and Julie E. Noteman, the Testatrix and the Witnesses, whose names are signed to this Will, being first sworn, declare to the undersigned authority that the Testatrix signed this instrument as the Testatrix's Last Will and that the Testatrix signed willingly or willingly directed another to sign in the Testatrix's behalf, and that the Testatrix signed it as a voluntary act for the purposes therein expressed; and that each of the Witnesses, in the presence and hearing of the Testatrix, signed the Will as Witness and that to the best of his or her knowledge the Testatrix was at that time eighteen or more years of age or was not at that time a minor, and was of sound mind and under no constraint or undue influence.

Madelaine B Meigs  
MADELINE B. MEIGS - Testatrix

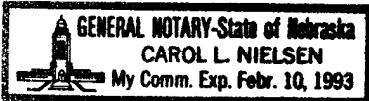
Nancy J Senter  
Witness

Julie E. Noteman  
Witness

STATE OF NEBRASKA    )  
                                  ) ss.  
COUNTY OF DOUGLAS   )

Subscribed, sworn and acknowledged before me by **MADELINE B. MEIGS**, the Testatrix, and subscribed and sworn before me by Nancy J Senter and Julie E. Noteman, Witnesses, this 22nd day of May, 1989.

Carol L. Nielsen  
Notary Public



FILED  
COUNTY COURT  
PROBATE DIVISION

OCT 24 2016

Clerk of Court  
DOUGLAS COUNTY  
NEBRASKA

M.B.

STATE OF  NEBRASKA	<b>LETTERS OF PERSONAL REPRESENTATIVE</b>	PR 11 (10/92)
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**Douglas County Court, Probate Division  
1701 Farnam Street, 3-West, Omaha, Nebraska 68183 (402) 444-7152**

**IN THE MATTER OF THE  
ESTATE OF:**

**Case No.: PR16-1565**

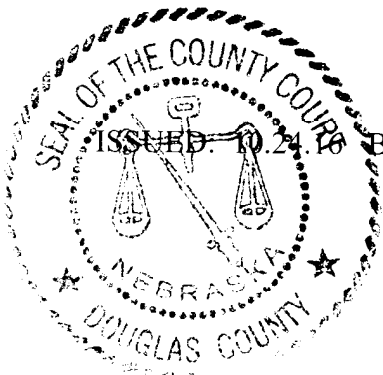
**MADLINE B. MEIGS**  
Deceased

**To: ROBERT W. MEIGS**

**WHEREAS, MADLINE B. MEIGS** died on January 23, 2015, and on October 24, 2016, you were appointed and have qualified as Personal Representative of the above named decedent by the Division Manager of this Court.

**NOW THEREFORE,** your appointment is hereby confirmed, and this Letter of Personal Representative is issued as evidence of such appointment and qualification and authority of said **ROBERT W. MEIGS** to do and perform all acts which may be authorized or required by law. You are required to file an inventory within 90 days after your appointment. Limitation(s) of powers specified by will or Court order as of the date of certification of this Letter are as follows:

IN WITNESS WHEREOF, I have placed my signature and the seal of said Court on this 24th day of October 2016.



BY THE COURT:

*Cartha Campbell*

(Registrar)



P00451823C01

*DOUGLAS COUNTY COURT  
PROBATE DIVISION*

*10/24/16*

*DOUGLAS COUNTY COURT  
PROBATE DIVISION*

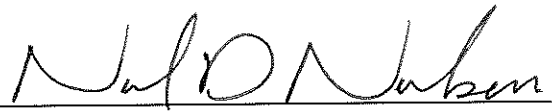
IN THE COUNTY COURT OF DOUGLAS COUNTY, NEBRASKA

IN THE MATTER OF THE ESTATE OF ) No. PR16-1565  
 )  
 )  
 ) SHORT FORM INVENTORY  
 MADELINE B. MEIGS, Deceased )

The undersigned Personal Representative hereby certifies that the following is a true and complete inventory of the property owned by the Decedent at the time of 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.

<u>Item No.</u>	<u>Description of Asset</u>	<u>Fair Market Value at Date of Death</u>
1	Building and Lot located at 301 South 53 <sup>rd</sup> Street (value based upon sale price to unrelated third party)	355,000.00

ROBERT W. MEIGS,  
 Personal Representative

By:   
 NIEL D. NIELSEN, #21987  
 Attorney for Personal Representative  
 9802 Nicholas Street, Suite 105  
 Omaha, NE 68114  
 402-321-5728  
 niel@nielsenmillermccoy.com

IN THE COUNTY COURT OF DOUGLAS COUNTY, NEBRASKA

IN THE MATTER OF THE ESTATE OF )  
 )  
 )  
 )  
MADELINE B. MEIGS, Deceased. )

NO. 16-1565

PETITION FOR DETERMINATION  
OF INHERITANCE TAX

Petitioner states:

1. Name of Decedent: MADELINE B. MEIGS  
Decedent died testate.  
Date of Death: January 21, 2015  
Domicile at Date of Death: Omaha, Douglas County, Nebraska
2. Petitioner is the surviving spouse of the Decedent and has a legal interest in the property involved in the Determination of Inheritance Tax herein.
3. Decedent did not during Decedent's lifetime 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. The Inheritance Tax Worksheet 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 is incorporated by this reference.
5. All persons against whom an inheritance tax may be assessed are either a Petitioner or have executed a waiver of notice upon them to show cause or to the time and place of hearing, and have entered a voluntary appearance.
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, 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.

DATED this 9<sup>th</sup> day of August, 2018.

ROBERT W. MEIGS, Petitioner

BY:



NIEL D. NIELSEN - #21987  
9802 Nicholas Street, Suite 105  
Omaha, Nebraska 68114  
(402) 321-5728  
Attorney for Petitioner

# Certificate of Service

I hereby certify that on Friday, August 10, 2018 I provided a true and correct copy of the Pet-Determination of Inheritance Tax to the following:

Meigs, Madeline, B, service method: No Service

Signature: /s/ Niel Nielsen (Bar Number: 21987)

IN THE COUNTY COURT OF DOUGLAS COUNTY, NEBRASKA

IN THE MATTER OF THE ESTATE OF )  
)  
)  
)  
)  
MADELINE B. MEIGS, Deceased. )

NO. PR16-1565

PETITION FOR DETERMINATION  
OF INHERITANCE TAX

Petitioner states:

FILED  
COUNTY COURT  
PROBATE DIVISION

MAR 15 2019

1. Name of Decedent: MADELINE B. MEIGS

Decedent died testate.

Date of Death: January 23, 2015

Clerk of Court  
DOUGLAS COUNTY COURT  
OMAHA, NEBRASKA

Domicile at Date of Death: Omaha, Douglas County, Nebraska

2. Petitioner is the Personal Representative of the Decedent and has a legal interest in the property involved in the Determination of Inheritance Tax herein.
3. Decedent did not during Decedent's lifetime 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. The Inheritance Tax Worksheet 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 is incorporated by this reference.
5. The clear market values of all assets of the Decedent are listed on the inventory filed herein and it is apparent from the Inheritance Tax Worksheet that there is no liability for inheritance tax and that no assessment of inheritance tax could result.
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, 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 that no Nebraska Inheritance Tax is due, and order that any potential lien of the Nebraska Inheritance Tax be extinguished.

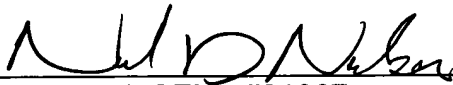


P00614688C01



DATED this 14<sup>th</sup> day of March, 2019.

ROBERT W. MEIGS, Petitioner

BY:   
NIEL D. NIELSEN - #21987  
9802 Nicholas Street, Suite 105  
Omaha, Nebraska 68114  
(402) 321-5728  
niel@nielsenmillermccoy.com  
Attorney for Petitioner

**FILED  
COUNTY COURT  
PROBATE DIVISION**

MAR 15 2019

Clerk of Court  
**DOUGLAS COUNTY COURT**  
OMAHA, NEBRASKA

IN THE COUNTY COURT OF DOUGLAS COUNTY, NEBRASKA

IN THE MATTER OF THE ESTATE OF

Madeline B. Meigs, Deceased

Date of Death: January 23, 2015

FILED )  
COUNTY COURT )  
PROBATE DIVISION )

MAR 15 2015 )

DOUGLAS COUNTY COURT )  
DODGE COUNTY NEBRASKA )

PR16-1565

INHERITANCE TAX WORKSHEET  
VOLUNTARY APPEARANCE AND WAIVER  
OF NOTICE

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)	355,000.00
2	Schedule B, Stocks and Bonds	0.00
3	Schedule C, Mortgages, Notes and Cash	0.00
4	Schedule D, Life Insurance Payable to Estate	0.00
5	Schedule E, Jointly Owned Property	0.00
6	Schedule F, Other Miscellaneous Property	0.00
7	Schedule G, Transfers During Lifetime (Include Section 77-2002(2) gifts)	0.00
8	Schedule H, Powers of Appointment (See Section 77-2009 for Taxability)	0.00
9	Schedule I, Annuities	355,000.00
10	Total Clear Market Value (Total of lines 1 through 9) or Total Inventory Value	
11	Contribution by Surviving Joint Tenant (Explanation Attached)	355,000.00
12	Gross Estate (Line 10 Minus Line 11)	
ALLOWANCES & EXEMPT PROPERTY, SECTIONS 30-2322 TO 30-2325 & DEDUCTIONS, SECTION 77-2018.04		
13	Homestead Allowance (Maximum \$20,000)	20,000.00
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)	32,500.00
17	Cost of Funeral, Including Interment and Marker	0.00
18	Attorney Fees and Expenses	0.00
19	Personal Representative Fees	0.00
20	Court Costs and Recording Fees	0.00
21	Publication Costs	0.00
22	Bond	0.00
23	Other Administration Expenses (Schedule J or Other Schedule Attached)	0.00
24	Non-Probate Property Expense	0.00
25	Predeath Debts Not Otherwise Listed (Schedule K or Other Schedule Attached)	0.00
26	Total Deductions (Total of Lines 17 Through 25)	0.00
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	0.00
30	Total of Spouse's Actual Share (Total of Lines 27 Through 29)	
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)	
32	Total of Line 31 Not Subject to Nebraska Inheritance Tax	0.00
33	Total of Line 31 Subject to Nebraska Inheritance Tax (Line 31 minus Line 32)	0.0000
34	Factor (Line 33 Divided by Line 31 carried to four places)	
35	Federal Estate Tax Paid (From Form 706)	0.00
36	Federal Estate Tax Paid Attributable to Property Subject to Nebraska Inheritance (Line 34 Multiplied by Line 35)	
37	Governmental, Religious, and Charitable Gifts	32,500.00
38	Total Deductions and Exemptions (Sum of Line 16 Plus Line 26 Plus Line 30 Plus Line 36 Plus Line 37)	322,500.00
39	Net Value of Property Subject to Nebraska Inheritance Tax (Line 12 Minus Line 38)	
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	Robert W. Meigs		
			Beneficiary Relationship	Spouse		
			Class (Insert Spouse, 1, 2, 3, or Charitable)	Spouse		
12	Page 1 & Beneficiary Totals	Difference From Page 1 Total to Adjust	Gross Estate	355,000.00	0.00	0.00
16			Allowances & Exempt Property	32,500.00	0.00	0.00
26			Deductions	0.00	0.00	0.00
30			Marital Exemption	0.00		
36			Federal Estate Tax	0.00	0.00	0.00
37			Charitable	0.00	0.00	0.00
39			Net Value	322,500.00	0.00	0.00
			Exemption	0.00	0.00	0.00
			Taxable Amount	322,500.00	0.00	0.00
40			Tentative Tax	0.00	0.00	0.00
41			Tax Credit From Prior Estate	0.00	0.00	0.00
42		0.00	Tentative Inheritance Tax Previously Paid			
43		0.00	Tax Due	0.00	0.00	0.00
		0.00	<< Total Of Inheritance Tax Credit From Prior Estates, Must Equal or Exceed Line 41 Allocation of Credit			

		4	5	6	7	8	9
Beneficiary Number							
Beneficiary Name							
Beneficiary Relationship							
Class (1, 2, 3, or Charitable)							
Gross Estate		0.00					
Allowances & Exempt Property							
Deductions		0.00					
Federal Estate Tax							
Charitable						0.00	0.00
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						0.00	0.00
43 Tax Due		0.00	0.00	0.00	0.00	0.00	0.00

**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
Douglas	355,000.00	100.0000%	0.00	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
		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	355,000.00	100.0000%			
40	Tentative Inheritance Tax Due (Must Equal Line 40 Above)			0.00		
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)					0.00

		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?	X	
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?	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.

Robert W. Meigs, Petitioner

By Niel D. Nielsen

Dated: 3/14/2019

Signature of Petitioner

Niel D. Nielsen, Attorney  
For Petitioner

Dated: \_\_\_\_\_

Signature of Petitioner



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.

[Signature]  
Deputy County Attorney

Douglas County

3/14/19 Date

Deputy County Attorney

County

Date

Deputy County Attorney

County

Date

FILED  
COUNTY COURT  
PROBATE DIVISION

MAR 15 2019

CLERK OF COUNTY  
DOUGLAS COUNTY COURT  
OMAHA, NEBRASKA

IN THE COUNTY COURT OF DOUGLAS COUNTY, NEBRASKA

IN THE MATTER OF THE ESTATE OF ) No. PR16-1565  
)  
)  
) SHORT FORM INVENTORY  
MADELINE B. MEIGS, Deceased )

The undersigned Personal Representative hereby certifies that the following is a true and complete inventory of the property owned by the Decedent at the time of 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.

<u>Item No.</u>	<u>Description of Asset</u>	<u>Fair Market Value at Date of Death</u>
1	Building and Lot located at 301 South 53 <sup>rd</sup> Street (value based upon sale price to unrelated third party	355,000.00

ROBERT W. MEIGS,  
Personal Representative

By: Niel D. Nielsen  
NIEL D. NIELSEN, #21987  
Attorney for Personal Representative  
9802 Nicholas Street, Suite 105  
Omaha, NE 68114  
402-321-5728  
niel@nielsenmillermccoy.com

FILED  
COUNTY COURT  
PROBATE DIVISION  
MAR 15 2019

CLERK OF COURT  
DOUGLAS COUNTY COURT  
OMAHA, NEBRASKA



P00616206C01

IN THE COUNTY COURT OF DOUGLAS COUNTY, NEBRASKA

IN THE MATTER OF THE ESTATE OF )  
 )  
 )  
 )  
MADELINE B. MEIGS, Deceased. )

NO. PR16-1565

ORDER DETERMINING NO  
INHERITANCE TAX DUE, VOLUNTARY  
APPEARANCE, WAIVER OF NOTICE

Upon consideration of the evidence and the Petition of Determination of Inheritance Tax and all supporting documents, if any, filed and incorporated by reference, the Court Finds, Orders and Determines that:

1. The County Attorney for each county in which the property described in the Petition is located has executed and filed 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.
2. 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; and that all deductions, credits, allowances, exemptions and contributions by survivors to jointly-owned property claimed therein, if any, are proper and are hereby allowed.
3. On the basis of the foregoing there is no liability for inheritance tax by reason of the death of the above-named decedent, and the potential lien for Nebraska Inheritance Tax is hereby extinguished.
4. Court costs are due herein in the amount of \$ \_\_\_\_\_.

DATED this 15<sup>th</sup> day of March, 2019.

BY THE COURT:

  
\_\_\_\_\_  
COUNTY COURT JUDGE

FILED  
COUNTY COURT  
PROBATE DIVISION

MAR 15 2019

CLERK OF COURSE  
DOUGLAS COUNTY COURT  
OMAHA, NEBRASKA



P00616212C01

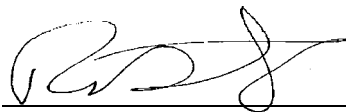
**CERTIFICATE OF SERVICE**

I, the undersigned, certify that on March 19, 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:

Niel D Nielsen  
niel@nielsenmillermccoy.com

Date: March 19, 2019

BY THE COURT:



CLERK



	Order Determining No Inheritance Tax Due	
--	---	--

IN THE COUNTY COURT OF DOUGLAS COUNTY, NEBRASKA

IN THE ESTATE OF )  
 ) CASE ID: PR 16-1565  
 )  
MADELINE B. MEIGS., Deceased )

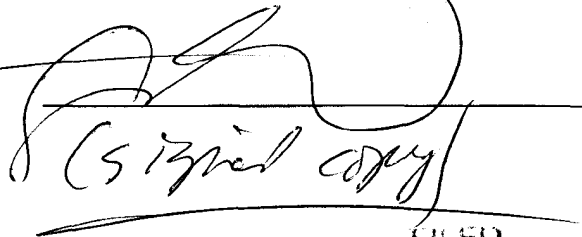
Upon consideration of the evidence and the Petition for Determination of Inheritance Tax and all supporting documents, if any, filed herein and incorporated by reference, the Court Finds, Orders, and Determines that:

1. The County Attorney for each county in which the property described in the Petition 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.
2. The values set forth in the Petition for Determination of Inheritance Tax, the Inheritance Tax Worksheet, and all supporting documents, if any, filed herein duly and accurately reflect the total clear market value of the assets listed therein subject to Nebraska inheritance tax; and that all deductions, credits, allowances, exemptions, and contributions by survivors to jointly-owned property claimed therein, if any, are proper and are hereby allowed.
3. On the basis of the foregoing there is no liability for inheritance tax by reason of the death of the above-named Decedent, and the potential lien for Nebraska inheritance tax is hereby extinguished.

IT IS SO ORDERED,

Dated: 03/15/19

BY THE COURT:



*(Signed copy)*

Prepared and submitted by:  
Niel D. Nielsen, #21987  
9802 Nicholas Street, Suite 105  
Omaha, Nebraska 68114  
(402) 402-321-5728  
niel@nielsenmillermccoy.com  
Attorney for the Personal Representative

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COUNTY COURT  
PROBATE DIVISION

MAR 15 2019

CLERK OF COURT  
DOUGLAS COUNTY COURT  
OMAHA, NEBRASKA



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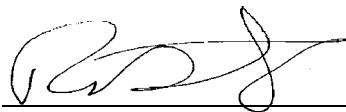
**CERTIFICATE OF SERVICE**

I, the undersigned, certify that on March 19, 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:

Niel D Nielsen  
niel@nielsenmillermccoy.com

Date: March 19, 2019

BY THE COURT:



CLERK



IN THE COUNTY COURT OF DOUGLAS COUNTY, NEBRASKA

IN THE MATTER OF THE ESTATE OF )  
)  
)  
)  
MADELINE B. MEIGS, Deceased )

NO. PR16-1565

INFORMAL CLOSING OF ESTATE BY VERIFIED STATEMENT  
FILED  
COUNTY COURT  
PROBATE DIVISION

MAR 15 2019

STATE OF NEBRASKA )  
) ss:  
COUNTY OF DOUGLAS )

CLERK OF COURT  
DOUGLAS COUNTY COURT  
OMAHA, NEBRASKA

The undersigned Personal Representative states that no Court Order prohibits the filing of this verified statement, that this estate is not under supervised administration, that five (5) months have expired since the date of the undersigned's original appointment as Personal Representative, and that the undersigned has:

1. Published notice to creditors as provided by Nebraska Probate Code Section 30-2483, and that the first publication occurred more than four (4) months prior to the date of this statement.
2. Fully administered the estate of the Decedent by making payment, settlement or other disposition of all claims which were presented, expenses of administration and estate, inheritance and other death taxes, except as specified in this Statement and that the assets of the estate have been distributed to the persons entitled.
3. Sent a copy of this Statement to all Distributees of the estate, as well as to all creditors or other claimants of whom the undersigned is aware and whose claims are neither paid nor barred and has furnished a full account in writing of the undersigned's administration to the Distributees whose interests are affected thereby and unless otherwise set forth therein, all Personal Representative or attorney fees were agreed upon by the parties and not fixed by the Court.

WHEREFORE, the undersigned believes the affairs of this estate are completed and is closing the estate by the filing of this verified statement. If no proceedings involving the undersigned are pending in this Court one (1) year after the filing of this



P00616218C01

verified statement, the undersigned's appointment as Personal Representative shall thereupon terminate.

ROBERT W. MEIGS, the undersigned, being first duly sworn upon oath, deposes and says that the undersigned is the duly qualified and appointed Personal Representative of the above estate, that the undersigned has read the same, knows the contents thereof, and to the best of the undersigned's knowledge and belief, the allegations therein contained are true and correct.

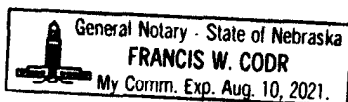
Dated: March 14, 2019

ROBERT W. MEIGS, Personal Representative

By: Niel D. Nielsen  
NIEL D. NIELSEN, #21987  
Attorney for Personal Representative  
9802 Nicholas Street, Suite 105  
Omaha, NE 68114  
402-321-5728  
niel@nielsenmillermccoy.com

DATED, SUBSCRIBED and sworn to before me on  
March 14, 2019.

Francis W. Coder  
Notary Public



FILED  
COUNTY COURT  
PROBATE DIVISION

MAR 15 2019

CLERK OF COURT  
DOUGLAS COUNTY COURT  
OMAHA, NEBRASKA