

Joanne  
Barnes

1976

Virginia Individual Income Tax Return

Department of Taxation For calendar year 1974 or taxable year beginning 1974, and ending 19

PLEASE PRINT OR TYPE

First name and initial: Harold A. (Deed. 5/26/75) and Jean M. O'CONNELL. Last name: O'CONNELL. Your social security number: 577 58 9818. Present home address: 6541 Franconia Road. City: Springfield, Virginia. ZIP code: 22150. Your occupation: Retired Civil Service. Spouse's occupation: Housewife.

FILING STATUS: Married, filing separately on this combined return. PERSONAL EXEMPTIONS: Yourself 1, 85 or over 1, Blind 1, Dependents 2. Amount to be entered on line 8 below: 600, 1,200.

Table with columns for Federal adjusted gross income, additions, total, deductions, and total tax. Includes handwritten values for Column A and Column B.

15 CREDITS: Virginia income tax withheld, 1974 estimated Virginia income tax payments, Out-of-State tax credit. Total credits: 797.95. 16 BALANCE DUE: 107.26. 17 OVERPAYMENT: 107.26. 18 CREDITED: 0. 19 REFUNDED: 107.26.

File this return by midnight May 1, 1975, with your local Commissioner of the Revenue or Director of Finance. ATTACH COMPLETE COPY of each Federal schedule C, D, E, or F filed with your Federal return and all other schedules supporting gross receipts and depreciation.

Sign here: Your signature: [Signature], Date: 1/12/76. Signature of preparer: STANSON, HEMPER AND BRUNER, 100 N. Pitt St., Alex., Va. 22314. Phone Number: 54-0548667.

1981

Mrs. Jean O'Connell  
6541 Franconia Road  
Springfield, Virginia 22150

April 25, 1981

BRUNER, KANE, MCCARTHY AND ROBERTS, LTD.

A PROFESSIONAL CORPORATION

CERTIFIED PUBLIC ACCOUNTANTS

300 NORTH LEE STREET

POST OFFICE BOX 1250

ALEXANDRIA, VIRGINIA 22313

(703) 549-7800

ARTHUR J. BRUNER, C. P. A.  
JOHN T. KANE, C. P. A.  
DANIEL F. MCCARTHY, C. P. A.  
WILLIAM H. ROBERTS, C. P. A. (1977-1978)  
JOANNE L. BARNES, C. P. A.

MEMBERS  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

TO PROFESSIONAL SERVICES RENDERED:

Preparation of Federal and Virginia  
income tax returns for the year  
ended December 31, 1980, and other  
accounting services to date

\$320.00

1985

IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

ESTATE OF HAROLD M. O'CONNELL

PAGE 3

SECOND ACCOUNT OF JEAN M. O'CONNELL, EXECUTRIX  
COVERING PERIOD FROM MAY 26, 1977 TO DECEMBER 31, 1980

Description	Assets received or on hand	Disbursements
<u>DISTRIBUTION OF PERSONAL PROPERTY TO WIFE</u>		\$ 500.00
<u>ASSETS REMAINING AT DECEMBER 31, 1980:</u>		
One-half interest in residence and 3.3365 acres at 6541 Franconia Road, Springfield, Virginia		40,681.00
One-half interest in 15 acres of unimproved land, Accotink Station, Fairfax, Virginia		37,500.00
254 shares, New Virginia Bancorporation		1,952.50
Washington-Lee Savings & Loan Association - Certificate		3,852.08
Due to Jean M. O'Connell for net advances		(3,050.27)
	<u>TOTAL</u>	<u>\$99,726.25</u> <u>\$99,726.25</u>

Respectfully submitted,

S

Jean M. O'Connell, Executrix

1/3/85  
Date

~~Lo Kaiser - Hilton.~~

549-7800

To Ann -  
My son Tony called. He said he wanted  
very much to be the full trustee with an  
agent to receive notices and processes from the  
court & commissioner as in the May 8th letter.

~~draft~~

First thing is to have the final  
accounting based on same figures  
as in the 1st accting.  
Send it to me - do I have  
to sign it,

call - will do draft of final accting.  
deed to property - convey to court.  
needs how much



BRUNER, KANE & MCCARTHY, LTD.

A PROFESSIONAL CORPORATION

CERTIFIED PUBLIC ACCOUNTANTS

300 NORTH LEE STREET

POST OFFICE BOX 1250

ALEXANDRIA, VIRGINIA 22313

(703) 549-7800

August 16, 1985

MEMBERS  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

ARTHUR J. BRUNER, C. P. A.  
JOHN T. KANE, C. P. A.  
DANIEL F. MCCARTHY, C. P. A.  
WILLIAM H. ROBERTS, C. P. A. (1977-1978)  
JOANNE L. BARNES, C. P. A.  
CHARLES W. BALLOU, C. P. A.

Mrs. Jean M. O'Connell, Executrix  
Estate of Harold M. O'Connell  
6541 Franconia Road  
Springfield, Virginia 22150

Re: Estate of Harold M. O'Connell

Dear Mrs. O'Connell:

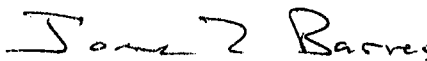
Your son requested that I furnish him copies of the Court Accountings that had been filed for the Estate. I have sent them on to him today. I am also enclosing a copy of the schedule which I believe reflects the fraction of the estate's one-half interest in each property to which you and the Trust are entitled.

If the transfers are made in these percentages, you would then own 56.475% of each property (50% owned individually plus 12.95% of one-half interest of the estate) and the Trust would own 43.525% of each property. If you and the Trust chose at some time in the future to exchange all or part of an interest in a property, I believe it should be done based on the then current fair market value of the properties. In such case, I would recommend that you have the properties appraised by a qualified real estate appraiser.

With regards to your request that I serve as co-trustee of the Trust with your son, I regret that I must decline to be either co-trustee or act as agent to receive notices and processes for him.

Please call me and we can discuss this further.

Very truly yours,



Joanne L. Barnes

JLB:jsp

cc: Mr. Anthony M. O'Connell  
2337 South Thirteenth Street  
St. Louis, Missouri 63104

ESTATE OF HAROLD M. O'CONNELL

COMPUTATION OF PERCENTAGE INTEREST IN TRUST

PROBATE ASSETS:

1/2 interest - residence	\$ 40,681
1/2 interest - Accotink	37,500
605 shares, Washington Mutual	6,709
220 shares, New Virginia	1,953
Refund	5
Overpayment of Virginia tax	57
Cash	3,245
	<u>\$ 90,150</u>

PAYABLE TO WIFE DIRECTLY:

Cash POD	\$ 16,541
Life insurance	14,918
Jointly owned property	13,902
Personal property	500
U. S. Civil Service	1,381
Annuity	16,338
	<u>\$ 63,580</u>

Gross estate per return	\$153,986
Funeral expenses, etc., per return	5,372
Net estate	<u>\$148,614</u>
Federal estate and Virginia inheritance tax	2,225
Net estate	<u>\$146,389</u>
Less property passing directly to wife	63,580
Net probate estate	<u>\$ 82,809</u>
Marital deduction	\$74,307
Less passing directly	<u>63,580</u>
	(12.95% wife's share) <u>10,727</u>
Residuary estate	(87.05% Trust share) <u>\$ 72,082</u>

good man



Newly Muskall  
Interest transferred  
to trustee

main thing - go ahead  
showing % goes in interest  
that there to be co-trustee?

James Thompson  
W/land you - James -  
Lester in house

leave to son -  
lawyer & commissioner

long qualify  
to law

qualify trustee

Bond fee - Lawyer fee so  
bond pd when sold.  
nominal amt now.

look over carefully. I call for  
qualifying trustee 1/2 questions  
then trust - lawyer

later non-taxable exchange

Equalization Bd.  
691-3213

will call when get  
another date open

do not  
1/2

Clerk 691-2224  
691-4193 - give

(Proceeds)  
come in - security bond -  
De resident with  
Patty Mooto

1989

Anthony O'Connell  
6541 Franconia Road  
Springfield, Virginia 22150

March 27, 1989  
As of March 18, 1989

BRUNER, KANE & MCCARTHY, LTD.  
A PROFESSIONAL CORPORATION  
CERTIFIED PUBLIC ACCOUNTANTS  
300 NORTH LEE STREET  
POST OFFICE BOX 1250  
ALEXANDRIA, VIRGINIA 22313  
(703) 549-7800

MEMBERS  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

ARTHUR J. BRUNER, C. P. A.  
JOHN T. KANE, C. P. A.  
DANIEL F. MCCARTHY, C. P. A.  
WILLIAM H. ROBERTS, C. P. A. (1977-1978)  
JOHNNIE L. BARNES, C. P. A.  
CHARLES W. BALLOU, C. P. A.  
NICHOLAS GREKSOUK, C. P. A.

MAKE CHECKS PAYABLE TO "BKM, LTD."

REF. NO. **7975**

FOR PROFESSIONAL SERVICES RENDERED:

Tax consolidation re Trust U/W of  
Harold O'Connell

\$110.00

BRUNER, KANE & MCCARTHY, LTD.  
A PROFESSIONAL CORPORATION  
**PAID**  
MAR 20 1989  
ALEXANDRIA, VA.

*Handwritten notes:*  
1100  
3/17/89  
J. H. ...

A 1½% PER MONTH LATE PAYMENT PENALTY WILL BE ADDED TO ALL ACCOUNTS NOT  
PAID WITHIN 40 DAYS OF THE BILLING DATE.

1991

BRUNER, KANE & MCCARTHY, LTD.

A PROFESSIONAL CORPORATION  
CERTIFIED PUBLIC ACCOUNTANTS  
700 NORTH FAIRFAX STREET  
POST OFFICE BOX 1250  
ALEXANDRIA, VIRGINIA 22313

(703) 549-7800  
FAX (703) 836-5591

ARTHUR J. BRUNER, CPA  
JOHN T. KANE, CPA  
JOANNE L. BARNES, CPA  
CHARLES W. BALLOU, CPA  
NICHOLAS GREKSOUK, CPA  
RICHARD G. COLE, JR., CPA  
DANIEL F. MCCARTHY, CPA  
CONSULTANT

MEMBERS  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
AICPA DIVISION FOR CPA FIRMS  
SEC PRACTICE SECTION  
PRIVATE COMPANIES PRACTICE SECTION  
THE MCGLADREY NETWORK

November 25, 1991

Ms. Jean Nader  
350 Fourth Avenue  
New Kensington, Pennsylvania 15068

Re: Estate of Jean O'Connell

Dear Ms. Nader:

I am writing to you at this time as a follow-up to our conference regarding your mother's estate. I thought it would be helpful to you to have a timetable of sorts of the filing requirements which will be coming up in order for you to formulate a basic plan.

- Approximately January 15, 1991 (four months after qualification) an inventory is filed with the Commissioner of Accounts in Fairfax County listing the assets and value at the date of death.
- April 15, 1992 her final income tax return would be due.
- June 15, 1992 a Federal estate tax return would be due if her assets exceed \$600,000.
- December 15, 1992, and each year until the estate is closed, an estate prepares an income tax return on net income it receives. This can be a fiscal year ending no later than August 31, 1992 and thereafter, so the first return would be due December 15, 1992.
- Approximately January 15, 1993 (16 months after qualification) a court accounting of all probate assets, income and expenses would be due. If a court accounting is required, it is filed annually until the estate is closed.

While I'm certain Mr. White has probably discussed these filings with you, I thought it would be appropriate for you to understand the timing requirements.

Please contact us directly if we can be of any assistance to you in preparing these documents. We will also be happy to work with Mr. White if that seems appropriate. Louise Priest will be working with me on this estate and will also be familiar with this information if you need assistance.

Very truly yours,

*Joanne L. Barnes*  
Joanne L. Barnes *JLB*

JLB:mbm

1992



Trust U/W Harold O'Connell  
Anthony O'Connell, Trustee  
6541 Franconia Road  
Springfield, Virginia 22150

April 29, 1992  
As of April 11, 1992

BRUNER, KANE & MCCARTHY, LTD.  
A PROFESSIONAL CORPORATION  
CERTIFIED PUBLIC ACCOUNTANTS  
700 NORTH FAIRFAX STREET  
POST OFFICE BOX 1250  
ALEXANDRIA, VIRGINIA 22313

ARTHUR J. BRUNER, CPA  
JOHN T. KANE, CPA  
JOANNE L. BARNES, CPA  
CHARLES W. BALLOU, CPA  
NICHOLAS GREKSOUK, CPA  
RICHARD G. COLE, JR., CPA  
DANIEL F. MCCARTHY, CPA  
CONSULTANT

(703) 549-7800  
FAX (703) 836-5591

MEMBERS  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
AICPA DIVISION FOR CPA FIRMS  
SEC PRACTICE SECTION  
PRIVATE COMPANIES PRACTICE SECTION  
THE McGLADREY NETWORK

MAKE CHECKS PAYABLE TO "BKM, LTD."  
(PLEASE INCLUDE REF. NO. ON YOUR CHECK)

CLIENT # 96085-THO

REF. NO. 9059

FOR PROFESSIONAL SERVICES RENDERED:

Preparation of Federal and Virginia fiduciary income  
tax returns for the year ended December 31, 1991 and  
preparation of annual court accounting for the year  
ended December 31, 1991


\$3,100

*paid  
5/6/92*

A 1 1/2 % PER MDNTH LATE PAYMENT PENALTY WILL BE ADDED TO ALL ACCOUNTS NOT  
PAID WITHIN 40 DAYS OF THE BILLING DATE.

90%

old to help to mail in standard #9 or #10 window envelope.

Reorder from 

© COPYRIGHT CURTIS 1000, INC. 1984

6-48877

**FROM**

**BRUNER, KANE & MCCARTHY, LTD.**  
CERTIFIED PUBLIC ACCOUNTANTS  
700 NORTH FAIRFAX STREET  
POST OFFICE BOX 1250  
ALEXANDRIA, VIRGINIA 22313-1250

TO: Mr. Anthony O'Connell  
6541 Franconia Road  
Springfield, Va. 22150

DATE: 5-14-92

SUBJECT:



- URGENT
- AS SOON AS POSSIBLE
- NO REPLY NECESSARY

As per our telephone conversation, enclosed is a copy of your mother's 1988 Gift tax return, Form 709.

When we may be of further service, please call us.

REPLY TO: Dorothy Uhler

ENC 37  
SIGNED:

DATE:

RECIPIENT — REPLY AND RETAIN THIS COPY. DETACH AND RETURN PINK COPY TO SENDER.

1993



**KELLER BRUNER & COMPANY, P.C.**

Certified Public Accountants • Management Consultants

700 N. Fairfax Street • P.O. Box 1250 • Alexandria, VA 22313-1250  
703-549-7800 • 703-836-5591 Fax

Estate of Jean M. O'Connell  
Edward White, Co-Executor  
118 South Royal Street  
Alexandria, Virginia 22314

February 1, 1993  
As of January 15, 1993

TERMS: All accounts over 40 days are  
subject to a 1.5% per month finance  
charge on unpaid balance.

MAKE CHECKS PAYABLE TO "KBC, P.C."  
(PLEASE INCLUDE REF. NO. ON YOUR CHECK)

CLIENT #96088-001 REF. NO. 1286-2

~~RJO~~

**FOR PROFESSIONAL SERVICES RENDERED:**

Preparation of Federal and Virginia fiduciary income  
tax returns for the year ended August 31, 1992.

\$1,000

# KELLER BRUNER & COMPANY, P.C.

Certified Public Accountants • Management Consultants

February 12, 1993

Mr. Anthony O'Connell  
6541 Franconia Road  
Springfield, Virginia 22150

Re: Trust u/w of H. A. O'Connell

Dear Mr. O'Connell:

Joanne Barnes has asked me to respond to your letter of January 21, 1993 concerning the differences in the "Total distributions" from the court accounting and the fiduciary return. I will also try to answer the other questions in your letter.

The amount on Page 2, Line 12 of Form 1041 in the amount of \$146,795 is the figure on a workpaper which I previously gave to you (copy attached). Listed below, again in another format, is how that \$146,795 was arrived at:

Mrs. Jean M. O'Connell	
Check #230	\$ 40,000.00
Check #251 (R E taxes)	
(\$3,330 x 53.9006%)	1,794.89
Sheila O'Connell	
Check #268	20,000.00
Check #276	15,000.00
Jean Nader	
Check #267	20,000.00
Check #277	15,000.00
Anthony O'Connell	
Check #269	20,000.00
Check #278	<u>15,000.00</u>
Total amount of checks	<u>\$ 146,794.89</u>

700 N. Fairfax Street • Suite 400 • P.O. Box 1250 • Alexandria, Virginia • 22313  
(703) 549-7800 FAX (703) 836-5591

Member American Institute of CPAs and the American Group of CPA Firms  
Affiliate Offices in Major Cities Throughout the USA  
Internationally - Dunwoody, Robson, McGladrey and Pullen, with Affiliate Offices Worldwide

Mr. Anthony O'Connell  
February 12, 1993

Page 2

The \$146,794.89 or \$146,795 was the total amount of cash **distributed** to the beneficiaries or heirs of this trust during the calendar year 1991.


The \$1,794.89 of real estate taxes which you as Trustee paid on behalf of the three heirs (Shelia O'Connell, Jean Nader and Anthony O'Connell) was an obligation owed directly by the three heirs as your mother's interest in this real estate passed directly to each of you at her death. When you received the K-1's for 1991, attached was a schedule for each of you to report 1/3rd of these real estate taxes on your individual income tax returns.

The final point in your letter is in regards how to treat the \$1,475.97 of cash which was paid to your mother's estate in 1992. This is just a cash transfer to cure a cash deficiency as of the date of death and **NOTHING** else. On page 4 of the Seventh Account, your mother owed the Trust at the end of the Sixth Account \$3,705.74 but you had underdistributed \$5,181.71 of cash through her date of death. The \$1,475.97 just completes what was due her. The transfer to her estate has no tax effect for either 1991 or 1992.

I hope that the foregoing has answered your various questions. I am also returning to you, the letter which you sent with your letter of January 21, 1993. I have made a copy of it for our files.

Very truly yours,

KELLER BRUNER & COMPANY, P.C.

  
\_\_\_\_\_  
Forest N. Balderson

FNB/hoc  
Enclosures

1994

# KELLER BRUNER & COMPANY, P.C.

Certified Public Accountants • Management Consultants

September 30, 1994

Mrs. Jean M. Nader  
350 4th Avenue  
New Kensington, Pennsylvania 15068

Re: Estate of Jean M. O'Connell, Claim for refund  
of Virginia taxes paid on a Federal pension

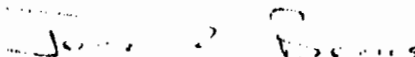
Dear Mrs. Nader:

You are the residuary legatee who is to receive any refund collected from the Commonwealth of Virginia in regard to Jean M. O'Connell's illegally taxed Federal pension. It will be your responsibility to see that the proper portion of any refunds received is distributed to the other heirs.

Please sign and date the enclosed Forms FR-4 and FR-6 and return them to us in the enclosed envelope as soon as possible. A copy of both of these forms is for your records. We will then have Anthony O'Connell sign these forms at our office and obtain a signature from Sheila O'Connell-Shevenell. These claims must be sent to the Virginia Department of Taxation before November 1, 1994 with the signatures of all of the residuary heirs on them.

Your immediate attention to this matter would be greatly appreciated. If you have any questions, please feel free to call us.

Very truly yours,



Joanne L. Barnes, CPA

JLB:mbm

Enclosures

700 N. Fairfax Street • Suite 400 • P.O. Box 1250 • Alexandria, Virginia • 22313  
(703) 549-7800 FAX (703) 836-5591

Member American Institute of CPAs and the American Group of CPA Firms  
Affiliate Offices in Major Cities Throughout the USA  
Internationally - Dunwoody, Robinson, McGladrey and Pullen, with Affiliate Offices Worldwide



# KELLER BRUNER & COMPANY, P.C.

Certified Public Accountants • Management Consultants

October 12, 1994

Mr. Anthony M. O'Connell  
6541 Franconia Road  
Springfield, Virginia 22150

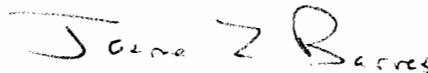
Dear Mr. O'Connell:

As an heir of the Estate of Jean M. O'Connell, you are entitled to claim a share of federal retired pay illegally taxed by the State of Virginia for the years 1985-1988. To make this claim the state requires each person specifically named in the will or each residuary legatee to sign Form FR-6 and enclose this form with the claim. This Form FR-6 designates Jean M. Nader to act on the estate's behalf with the Virginia Department of Taxation. Virginia requires that only one heir or the executor act on behalf of all heirs. The refunds will be sent to this person, who will be responsible for distributing it among the heirs. We have been asked to prepare the claim on behalf of the Estate.

To ensure the claim is filed by the November 1, 1994 deadline, we ask your cooperation by returning this form to us as soon as possible. Please sign and date the enclosed Form FR-6 and return it to us in the enclosed envelope. A copy is enclosed for your records.

If you have any questions please contact us.

Very truly yours,



Joanne L. Barnes, CPA

JLB:sar

Enclosures

700 N. Fairfax Street • Suite 400 • P.O. Box 1250 • Alexandria, Virginia • 22313  
(703) 549-7800 FAX (703) 836-5591

Member American Institute of CPAs and the American Group of CPA Firms  
Affiliate Offices in Major Cities Throughout the USA  
Internationally - Dunwoody, Robson, McGladrey and Pullen, with Affiliate Offices Worldwide

VIRGINIA DEPARTMENT OF TAXATION  
Federal Retiree Settlement Administration

AFFIDAVIT OF AUTHORITY TO CLAIM SETTLEMENT PAYMENT

Pursuant to Senate Bill 2008 (1994 Special Session I, Chapter 5):

I. This is evidence of my (our) authority to act on behalf of the decedent named below and to accept any settlement payment of the disputed refund for:

Jean M. O'Connell (Name of Deceased) 230-50-6044 (Social Security Number of Deceased)  
C/O Jean M. Nader (Street Address) New Kensington, Pennsylvania 15068 (City, State and ZIP Code)  
350 4th Avenue

who became deceased on 15 September, 1991  
Day Month Year

Estate is closed

II. The following person is hereby authorized to act on behalf of the deceased named in Part I and to accept any settlement payment of the disputed refund for the decedent.

Jean M. Nader (Name) 225-50-9052 (Social Security Number)  
Residuary Legatee (Title, if any) (412) 337-7537 (Telephone Number)  
350 4th Avenue (Street Address) New Kensington, Pennsylvania 15068 (City, State and ZIP Code)

If the settlement agreement is honored, I (we) hereby hold harmless the Tax Commissioner of the Commonwealth of Virginia, or his successor in office, individually and officially, for any loss or damage which may be asserted against him or which he may sustain by reason of or incidental to the issuance of the settlement payment. The person named in paragraph II above is hereby authorized to act on my (our) behalf for all matters concerning the deceased's claim for refund of taxes paid on federal retirement income received during 1985-1988.

Given under my (our) hand(s) this 3RD day of OCT, 1994.

(SIGNATURE OF SURVIVING SPOUSE)  
X  
(SIGNATURE OF HEIR, RESIDUARY LEGATEE, OR BENEFICIARY)  
Residuary Legatee  
Jean M. Nader  
(SIGNATURE OF HEIR, RESIDUARY LEGATEE, OR BENEFICIARY)

(ADMINISTRATOR)  
(SIGNATURE OF HEIR, RESIDUARY LEGATEE, OR BENEFICIARY)  
(SIGNATURE OF HEIR, RESIDUARY LEGATEE, OR BENEFICIARY)

NOTE: Heirs, residuary legatees, or beneficiaries are required to sign this form only if there is no surviving spouse or personal representative (executor or administrator). Additional sheets may be attached if the space provided is insufficient to accommodate all of the signatures of the heirs, residuary legatees, or beneficiaries.

## INSTRUCTIONS FOR AFFIDAVIT OF AUTHORITY TO CLAIM SETTLEMENT PAYMENT

A surviving spouse who filed jointly with a deceased claimant for the years 1985-1988 does not have to file this form to claim settlement payments. In this case, the surviving spouse should sign the appropriate Form FR1, FR2, or FR4 and write in the signature area "Filing as Surviving Spouse".

### Who Should Use This Form

1. If the decedent did not leave a will (intestate) and the estate is closed:
  - ▶ The surviving spouse who filed separate Virginia tax returns from the decedent.
  - ▶ If there is no surviving spouse, the legal heirs of the decedent.
2. If the decedent did not leave a will (intestate) and there is not expected to be a qualification of the estate:
  - ▶ The surviving spouse who filed separate Virginia tax returns from the decedent.
  - ▶ If there is no surviving spouse, the legal heirs of the decedent.
3. If the decedent left a will and the estate is closed and is not going to be reopened for purposes of claiming the settlement payments:
  - ▶ The person or persons who are named in the will to receive this distribution (whether by specific bequest or as residuary legatee(s)).
4. If the estate is open:
  - ▶ The personal representative (administrator for those who did not leave a will and the executor for those who did leave a will).

### How to Complete This Form

- I. Provide the appropriate information concerning the deceased claimant.
- II. If the estate is open:
  - If the decedent left a will, indicate the name of the executor.
  - If the decedent did not leave a will, indicate the name of the administrator.
- If the estate is closed:
  - If the decedent left a will, indicate the name of the person specifically named in the will to receive the settlement payments, if there is none, then indicate the name(s) of the residuary legatee(s) named in the will.
  - If the decedent did not leave a will, but was survived by a spouse who did not file jointly with the deceased, indicate the name of the surviving spouse.
  - If the decedent did not leave a will and was not survived by a spouse, indicate the name of an heir that shall act on behalf of the claimant.

### Who Must Sign This Form

1. If the estate is open:
  - If the decedent left a will, the executor must sign this form.
  - If the decedent did not leave a will, the administrator must sign this form.
2. If the estate is closed:
  - If the decedent left a will, each person specifically named in the will to receive the settlement payments must sign this form.
  - If the will does not indicate specifically who is to receive the settlement payments, then each residuary legatee named in the will must sign this form.
  - If the decedent did not leave a will, but was survived by a spouse who did not file jointly with the decedent, the surviving spouse must sign this form.
  - If the decedent did not leave a will and was not survived by a spouse, then each heir must sign this form.
3. A parent, legal guardian or trustee may sign on behalf of a minor child.

The word "Deceased" should be printed on the Form FR1, FR2, or FR4 to the right of the name and address information. This affidavit must be completed and attached to Form FR1, FR2, or FR4 to claim the settlement payments on behalf of the deceased claimant or to pursue any claim for Virginia income taxes paid by the decedent on federal retirement income received during taxable years 1985-1988.