

# Powerless

The family does not have the power to make the accountants correct their  
accounting

$$1,475.97 - 816.00 = 659.97$$

EDWARD J. WHITE  
ATTORNEY AT LAW  
118 SOUTH ROYAL STREET  
ALEXANDRIA, VIRGINIA 22314

TELEPHONE 836-5444

May 19, 1992

Mr. Anthony M. O'Connell  
c/o Edgar A. Prichard, Esq.  
8280 Greensboro Dr.  
#900  
McLean, Va. 22102

Re: Estate of Jean M. O'Connell

Dear Mr. O'Connell,

In your letter of May 6 to Jean you asked that I communicate with you with regard to the Harold O'Connell Trust.

I am trying to prepare the estate tax, and as usual in these cases, there are problems trying to understand the flow of debts and income.

I do have a few questions which are put forward simply so that the figures on the Trust's tax returns and accounting will agree with the estate's.

1. The K-1 filed by the Trust for 1991 showed income to your mother of \$41,446.00. The Seventh Accounting appears to show a disbursement to her of \$40,000.00 plus first half realty taxes paid by the trust for her and thus a disbursement to her of \$1794.89. If these two disbursements are added the sum is \$41,794.89. This leaves \$348.89 which I cannot figure out. It could well be a disbursement of principal and not taxable.

2. The K-1 filed by the Trust showed a payment of \$816.00 in interest to the estate. You sent a check in the amount of \$1475.97 to the estate. What was the remaining \$659.97? Do I have this confused with the tax debt/credit situation which ran from the Third Accounting?

3. On the Seventh Accounting "Income per 7th Account" is shown as \$5181.71, but I cannot figure that one out either.

I am of the opinion that the estate owes the trust for the second half real estate taxes from September 15, 1991 through December 31, 1991 in the amount of \$1052.35. This is shown on your accounting as disbursed to the heirs. Should this be paid back to the heirs or to the Trust?

I believe that the income received from the savings accounts

Page 2  
Ltr to Mr. Anthony M. O'Connell  
May 19, 1992

from September 15 to the date the various banks made their next payment to the Trust (9/30 and 9/21) should be split on a per diem basis, since the Trust terminated on her death. This will be a small amount of course.

Are there any other debts which your Mother owed the Trust?

I realize that Jo Ann Barnes prepared this and if you authorize it I can ask her to help me out.

Please understand that I have no problem with the Accounting, I m just trying to match things up. In the long run, since the beneficiaries are the same, the matter is academic.

Please send the bill for the appraisal whenever you receive it. Jean is filing the Fairfax form for re-assessment in her capacity as a co-owner in order to give us a better basis to get this assessment changed and to meet the county's deadline. It will state that the appraisal you have ordered will follow. I think this will be to all of your benefit in the long run.

Sincerely,



Edward J. White

EJW/e  
Copy to: Jean M. Nader

Receipts During Period

First Virginia Bank int	399.58
ck Nuveen 11/1/91	66.50
ck WGL 11/1/91	105.00
ck Kemper 10/31/91	162.86
ck Nuveen 10/1/91	66.50
ck Kemper 9/30/91	162.86
Va. 1990 refund	1,605.58
Nuveen 12/31/91	66.50
Kemper 12/31/91	384.95
Kemper 11/29/91	162.86
Signet 11/27/91	39.60
Nuveen 12/2/91	66.50
Blue Cross 10/10/91	88.78
Int B&H earned 2/11	111.22
Nuveen 2/3/92	66.50
WGL div 2/1/92	105.00
Sovran int DOD-3/2/92	71.52
ck Signet 2/26/92	39.60
ck A. G. Edwards (Fx bond) 2/18/92	3,520.00
ck Kemper 2/28/92	171.75
ck Nuveen 3/2/92	66.50
Int B&H 3/10	246.12
ck Kemper 1/31/92	171.75
Int B&H 4/10	210.76
Int Lynch Prop Note DOD-4/21/92	26,917.17
Int fm Harold 'Connell Trust	816.00
Debt fm Harold O'Connell Trust	659.97
Nuveen 4/1/92	66.50
USAA refund	34.37
Int B&H 5/11	1,144.70
A. G. Edwards 5/27-Signet \$107 div	
WGL div 39.60	146.60
Int earned B&H	1,037.93
Nuveen 6/1/92	66.50
Int earned B&H	666.39
Nuveen 7/1/92	66.50
Int earned B&H	451.50
Nuveen 8/3/92	66.50
Nuveen 9/1/92	67.90
Nuveen 9/1/92	24.50
Int earned B&H	406.86
Inc Invest Co. of America DOD-9/15/92	5,403.87
A. G. Edwards acct Fx bond int	3,520.00
A. G. Edwards acct Signet div	39.60
A. G. Edwards acct WGL div	107.00
Kemper Mun Bond Fund DOD-9/15/92	1,468.42
Franklin Va. Fund DOD-9/15/92	5,590.85
Sub Total Receipts during period	56,928.42 ✓
TOTAL RECEIPTS	893,165.52 ✓

MU467 0192

Date of: **JEAN M. O'CONNELL**

**SCHEDULE F—Other Miscellaneous Property Not Reportable Under Any Other Schedule**

(For jointly owned property that must be disclosed on Schedule E, see the instructions for Schedule E.)  
 (If you elect section 2032A valuation, you must complete Schedule F and Schedule A-1.)

	Yes	No
1 Did the decedent at the time of death own any articles of artistic or collectible value in excess of \$3,000 or any collections whose artistic or collectible value combined at date of death exceeded \$10,000? If "Yes," full details must be submitted on this schedule		X
2 Has the decedent's estate, spouse, or any other person, received (or will receive) any bonus or award as a result of the decedent's employment or death? If "Yes," full details must be submitted on this schedule		X
3 Did the decedent at the time of death have, or have access to, a safe deposit box? If "Yes," state location, and if held in joint names of decedent and another, state name and relationship of joint depositor.	X	

If any of the contents of the safe deposit box are omitted from the schedules in this return, explain fully why omitted.

Item number	Description <small>For securities, give CUSIP number, if available</small>	Alternate valuation date	Alternate value	Value at date of death
1	1988 Plymouth Van INCOME WITH RESPECT TO DECEDENT			8,000.00
2	Interest owed on Lynch Properties Note described in Schedule C			18,150.57
3	Virginia 1990 tax refund			1,605.58
4	Blue Cross payment due			88.78
4	Interest due Harold O'Connell Trust			816.00
5	Debt due from Harold O'Connell Trust			659.97
	(TOTAL IRD 21,320.90)			
6	TWO CEMETARY LOTS FAIRFAX MEMORIAL PARK FAIRFAX VIRGINIA AMENDED ITEM			2,000.00

**Your question regarding the wording of Schedule F of the estate tax return which was filed in September 1992, implying something or another, makes no sense at all.**

From the lawyer's letter of July 20, 1995

Note: The lawyer told the IRS in Schedule F of (1) the Estate Tax Return of September 1992, in (2) the First Amended Estate Tax Return of June 1993, and in (3) the Second Amended Estate Tax Return of April 1995, that there was a:

**Debt due from Harold O'Connell Trust 659.97**

Total from continuation schedule(s) (or additional sheet(s)) attached to this schedule	<del>XXX,XXX,XXX</del>
<b>TOTAL</b> (Also enter on Part 5, Recapitulation, page 3 at item 6)	31,320.90

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same.)



COMMISSIONER OF ACCOUNTS OFFICE  
CIRCUIT COURT OF FAIRFAX COUNTY

Fair Oaks Plaza, Suite 500  
11350 Random Hills Road  
Fairfax, Virginia, 22030  
Telephone (703) 385-0268



JESSE B. WILSON, III  
Commissioner of Accounts

ROBERT J. McCANDLISH, JR.  
Deputy Commissioner of Accounts

: Anthony O'Connell  
: 6541 Franconia Road  
: Springfield, VA 22150

Date: January 12, 1993  
Re: H.A. O'Connell Trust  
#21840

**THIS MUST BE COMPLIED WITH  
WITHIN 30 DAYS**

Please be advised of the following:

- \_\_\_ 1. The inventory filed for the above-referenced estate cannot be approved for the following reasons:
- \_\_\_ A. It was unsigned and is being returned herewith for execution.
  - \_\_\_ B. It was not notarized and is being returned herewith for notarization.
  - \_\_\_ C. It was not signed by resident co-fiduciary.
  - \_\_\_ D. Fee for filing and recording was not submitted/insufficient. Please submit your check made payable to "Commissioner of Accounts" in the amount of \$\_\_\_\_\_.
  - \_\_\_ E. Other:

This is regarding your seventh accounting

- X 2. The Accounting for the above-referenced estate has been filed with this office but cannot be approved for the following reasons:

- \_\_\_ A. It was unsigned and is being returned herewith for execution.
- \_\_\_ B. Supporting vouchers are incomplete. Please furnish the following:
- \_\_\_ C. It was not signed by resident co-fiduciary.
- \_\_\_ D. Fee for stating and recording was not submitted/insufficient. Please submit your check made payable to "Commissioner of Accounts" in the amount of \$\_\_\_\_\_.
- X E. Other: Interest or Income must be listed on your accounting. Please amend your accounting to reflect this amounts. Thanks, Stephanie

- \_\_\_ 3. Your Statement in Lieu of an Accounting for the above-referenced estate has been filed with this office but cannot be approved for the following reasons:

- \_\_\_ A. The following supporting vouchers need to be submitted:
  - \_\_\_ (1) Funeral Receipt
  - \_\_\_ (2) Virginia State Inheritance Tax Receipt
  - \_\_\_ (3) Federal Estate Tax Receipt, if any, and Closing Letter
  - \_\_\_ (4) Receipt from specific devisee(s)
- \_\_\_ B. Fee for stating and recording was not submitted/insufficient. Please submit your check made payable to "Commissioner of Accounts" in the amount of \$\_\_\_\_\_.
- \_\_\_ C. Other:

- \_\_\_ 4. The Trustee's Report has been filed in this office but cannot be approved for the following reason(s):

- \_\_\_ A. It is unsigned and therefore is being returned herewith for execution.
- \_\_\_ B. The following supporting voucher(s) need to be submitted: \_\_\_ (1) Original Note(s)  
\_\_\_ (2)

- \_\_\_ 5. Your claim was received in this office on \_\_\_\_\_. It will be considered filed upon the receipt of a fee in the sum of \$\_\_\_\_\_.

- \_\_\_ 6. Your check for filing fees is being returned herewith for the following reason(s):

- \_\_\_ A. It is unsigned. Please execute and return it.
- \_\_\_ B. The payee is incorrect. Please make it payable to "Commissioner of Accounts."
- \_\_\_ C. Other:

- \_\_\_ 7. Other:

If you have any questions, please do not hesitate to give this office a call.

Anthony O'Connell  
6541 Franconia Road  
Springfield, Virginia 22150  
(703) 971-2855  
January 21, 1993

Ms. Joanne Barnes  
Bruner, Kane & McCarthy, LTD  
Post Office Box 1250  
Alexandria, Virginia 22313

Dear Ms. Barnes:

The Commissioner of Accounts Office tells me they can not approve the Seventh Account your office prepared (enclosure 1). I understand the court account requires a separation of income and capital. Would you be willing to have these corrections made?

Would you be kind enough to answer a question of mine on total distributions?

The 1991 "TOTAL DISTRIBUTIONS" amount in the Seventh Account, page 3, is \$148,589.78, and the "Total distributions" amount on Form 1041, Schedule B, line 13, is \$146,795. I understand the Court Account amount of \$148,589.78 but not the Form 1041 amount of \$146,795. Because the "Total distributions" on Form 1041 includes "Other amounts paid, credited, or otherwise required to be distributed"\* from line 12, I'm thinking the total distributions on Form 1041 should be \$150,065.75. I'm probably wrong, so please tell me why.

\$ 40,000.00	income distribution to primary beneficiary
105,000.00	distributions to secondary beneficiaries
1,794.89	real estate taxes-1st half, primary beneficiary
(\$146,794.89)	
1,794.89	real estate taxes-2nd half, secondary beneficiaries
(\$148,589.78)	
*1,475.97	balance of income owed my Mother before her death in 1991 but not paid until 1992.
<u>          </u>	
\$150,065.75	

\*Would you tell me how I should treat this \$1,475.97 with respect to a K-1 and in what year? I thank you in advance.

Sincerely,



Anthony O'Connell

Enclosure: Commissioner of Accounts letter of January 12, 1993





COMMISSIONER OF ACCOUNTS OFFICE  
CIRCUIT COURT OF FAIRFAX COUNTY

Fair Oaks Plaza, Suite 500  
11350 Random Hills Road  
Fairfax, Virginia, 22030  
Telephone (703) 385-0268



JESSE B. WILSON, III  
Commissioner of Accounts

ROBERT J. McCANDLISH, JR.  
Deputy Commissioner of Accounts

: Anthony O'Connell  
: 6541 Franconia Road  
: Springfield, VA 22150

Date: January 12, 1993  
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#21840

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This is regarding your seventh accounting

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- \_\_\_ C. Other:

- \_\_\_ 7. Other:

If you have any questions, please do not hesitate to give this office a call.

# 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

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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

# Spreadsheets

Spreadsheet 1, March 1, 1 page  
Spreadsheet 2, March 14, 4 pages  
Spreadsheet 3, March 15, 4 pages  
Spreadsheet 4, March 24, 5 pages

# Twelfth Account

# Report to the Judges

Approving the 11<sup>th</sup> account as a final account  
is the same as not recognizing the 12<sup>th</sup> account



Jesse B. Wilson, III  
Commissioner of Accounts

*Commissioner of Accounts Office*  
**Circuit Court of Fairfax County**

Fair Oaks Plaza  
Suite 500  
11350 Random Hills Road  
Fairfax, Virginia 22030  
Telephone (703) 385-0268



Peter A. Armson  
Deputy Commissioner of Accounts

August 8, 2000

Mr. Anthony M. O'Connell  
216 Governors Lane  
Apt. #12  
Harrisonburg, Virginia 22801

**RE: Harold A. O'Connell Trust;  
Fiduciary No. 21840**

Dear Mr. O'Connell:

Enclosed please find a copy of my report approving your 11<sup>th</sup> account as trustee in the above matter as your Final Account. As you will see from the report, it appears to me from the information you have provided that the \$659.97 debt you report is not a trust asset. Even if the debt existed as you suggest, it's collectability would be so problematic and uncertain, and the effort so costly, as to render it worthless and make reasonable a decision for it to be abandoned as an asset. It certainly should not be the basis for keeping this trust estate open and requiring the filing of annual accounts indefinitely.

In the event that the trustee is successful in recovering \$659.97 or any other funds which are proper trust assets to be accounted for, such may be reported to the Commissioner of Accounts by an Amended Inventory and, thereafter, accounted for by proper accounts.

If you disagree with this action by me, you may file exceptions with the Court within fifteen (15) days of the filing of my report and take the matter up directly with the Court.

Very truly yours,

A handwritten signature in black ink, appearing to be "Jesse B. Wilson, III".

Jesse B. Wilson, III  
Commissioner of Accounts

JBW:jcs



Jesse B. Wilson, III  
Commissioner of Accounts

Commissioner of Accounts Office  
**Circuit Court of Fairfax County**

Fair Oaks Plaza  
Suite 500  
11350 Random Hills Road  
Fairfax, Virginia 22030  
Telephone (703) 385-0268



Peter A. Arntson  
Deputy Commissioner of Accounts

August 8, 2000

Mr. Anthony M. O'Connell  
216 Governors Lane  
Apt. #12  
Harrisonburg, Virginia 22801

**RE: Estate of Jean M. O'Connell  
Fiduciary No. 49160**

Dear Mr. O'Connell:

This will acknowledge receipt of a copy of your letter of July 24, 2000 to Judges of the Nineteenth Judicial Circuit Court of Virginia.

While I do not presume to speak for the Court or any of the Judges, I think that it is safe to say:

(1) the Court is not organized or constituted for the purpose of conducting the sort of investigation required to establish the facts that you allege in your letter. The Court can only decide cases based on evidence produced by others;

(2) the officials who are responsible for conducting investigations of alleged crimes in Virginia are the Commonwealth Attorneys (the prosecutors) in each jurisdiction and the police departments and their detectives. If the available facts are sufficient to convince the Commonwealth's Attorney that it can be proved that a crime has been committed, and that a prosecution is not barred by the statute of limitations, his/her job is to bring the matter before the Court.

I hope this will be helpful.

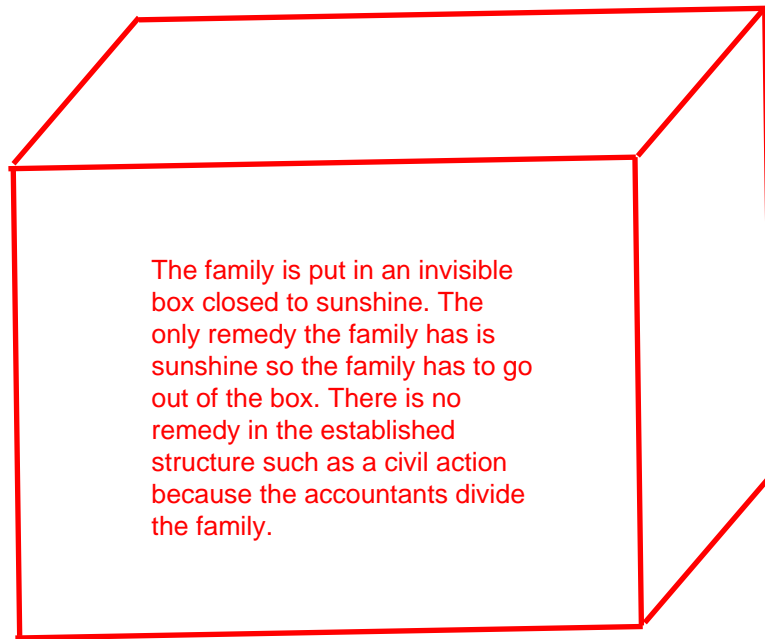
Very truly yours,

Jesse B. Wilson, III  
Commissioner of Accounts

JBW:jcs

cc: Honorable F. Bruce Bach, Chief Judge





The family is put in an invisible box closed to sunshine. The only remedy the family has is sunshine so the family has to go out of the box. There is no remedy in the established structure such as a civil action because the accountants divide the family.