

1989  
Tax Year

# Gift Tax Return

## United States Gift (and Generation-Skipping Transfer) Tax Return

(Section 6019 of the Internal Revenue Code) (For gifts made after December 31, 1989, and before January 1, 1993)

Calendar year 19 89

OMB No. 1545-0047  
Expires 8-31-93

See separate instructions. For Privacy Act Notice, see the Instructions for Form 1040.

## Part 1—General Information

1 Donor's first name and middle initial <b>Jean M.</b>	2 Donor's last name <b>O'Connell (Deceased)</b>	3 Social security number <b>230 150 6044</b>
4 Address (number, street, and apartment number) <b>c/o Edward J. White, Co-Executor</b>		5 Domicile <b>Virginia</b>
6 City, state, and ZIP code <b>118 South Royal St., Alexandria, Va. 22314</b>		7 Citizenship <b>US</b>
8 If the donor died during the year, check here <input type="checkbox"/> and enter date of death <b>7/15/91</b> 19 <b>91</b> <span style="float:right">Yes No</span>		
9 If you received an extension of time to file this Form 709, check here <input type="checkbox"/> and attach the Form 4868, 2688, 2350, or extension letter <span style="float:right"><input checked="" type="checkbox"/></span>		
10 Enter the total number of separate donees listed on Schedule A—count each person only once <span style="float:right"><b>2</b></span>		
11 If you (the donor) filed a previous Form 709 (or 709-A), has your address changed since the last Form 709 (or 709-A) was filed? <span style="float:right"><b>X</b></span>		
12 Gifts by husband or wife to third parties—Do you consent to have the gifts (including generation-skipping transfers) made by you and by your spouse to third parties during the calendar year considered as made one-half by each of you? (See instructions.) (If the answer is "Yes," the following information must be furnished and your spouse is to sign the consent shown below. If the answer is "No," skip lines 13-18 and go to Schedule A.)		
13 Name of consenting spouse <b>14 SSN</b>		<span style="float:right"><input checked="" type="checkbox"/></span>
15 Were you married to one another during the entire calendar year? (See instructions.) <span style="float:right"><input checked="" type="checkbox"/></span>		
16 If the answer to 15 is "No," check whether <input type="checkbox"/> married <input type="checkbox"/> divorced or <input type="checkbox"/> widowed, and give date (see instructions) <span style="float:right"><input checked="" type="checkbox"/></span>		
17 Will a gift tax return for this calendar year be filed by your spouse?		
18 Consent of Spouse—I consent to have the gifts (and generation-skipping transfers) made by me and by my spouse to third parties during the calendar year considered as made one-half by each of us. We are both aware of the joint and several liability for tax created by the execution of this consent.		

Consenting spouse's signature

Date

## Part 2—Tax Computation

1 Enter the amount from Schedule A, Part 3, line 15	1	12,400
2 Enter the amount from Schedule B, line 3	2	12,000
		24,400
3 Total taxable gifts (add lines 1 and 2)	3	
4 Tax computed on amount on line 3 (see Table for Computing Tax in separate instructions)	4	4,768
5 Tax computed on amount on line 2 (see Table for Computing Tax in separate instructions)	5	2,200
6 Balance (subtract line 5 from line 4)	6	2,568
7 Maximum unified credit (nonresident aliens, see instructions)	7	192,800.00
8 Enter the unified credit against tax allowable for all prior periods (from Sch. B, line 1, col. C)	8	2,200
9 Balance (subtract line 8 from line 7)	9	190,600
10 Enter 20% (.20) of the amount allowed as a specific exemption for gifts made after September 8, 1976, and before January 1, 1977 (see instructions)	10	
11 Balance (subtract line 10 from line 9)	11	190,600
12 Unified credit (enter the smaller of line 6 or line 11)	12	2,568
13 Credit for foreign gift taxes (see instructions)	13	
14 Total credits (add lines 12 and 13)	14	2,568
15 Balance (subtract line 14 from line 6) (do not enter less than zero)	15	0
16 Generation-skipping transfer taxes (from Schedule C, Part 3, col. H, total)	16	
17 Total tax (add lines 15 and 16)	17	0
18 Gift and generation-skipping transfer taxes prepaid with extension of time to file	18	
19 If line 18 is less than line 17, enter BALANCE DUE (see instructions)	19	0
20 If line 18 is greater than line 17, enter AMOUNT TO BE REFUNDED	20	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than donor) based on information furnished by preparer has any knowledge.

Donor's signature **Estate Of Jean M. O'Connell**

Date

Preparer's signature  
(other than donor)

Co-Executors

Date

Preparer's address  
(other than donor)

**SCHEDULE A** Computation of Taxable Gifts**Part 1.—Gifts Subject Only to Gift Tax.** Gifts less political organization, medical, and educational exclusions—see instructions

A Item number	B Donee's name, relationship to donor (if any), and address and description of gift. If the gift was made by means of a trust, enter trust's identifying number below and attach a copy of the trust instrument. If the gift was securities, enter the CUSIP number(s), if available	C Donor's adjusted basis of gift	D Date of gift	E Value at date of gift
1	Sheila O'Connell Shevenell daughter	10,000 8,300 4,100	7/22/89 10/14/89 11/1/89	10,000 8,300 4,100

**Part 2.—Gifts Which are Direct Skips and are Subject to Both Gift Tax and Generation-Skipping Transfer Tax.** You must list the gifts in chronological order. Gifts less political organization, medical, and educational exclusions—see instructions. (Also list here direct skips that are subject only to the GST tax at this time as the result of the termination of an "estate tax inclusion period." See instructions.)

A Item number	B Donee's name, relationship to donor (if any), and address and description of gift. If the gift was made by means of a trust, enter trust's identifying number below and attach a copy of the trust instrument. If the gift was securities, enter the CUSIP number(s), if available	C Donor's adjusted basis of gift	D Date of gift	E Value at date of gift
1				

**Part 3.—Gift Tax Reconciliation**

1	Total value of gifts of donor (add column E of Parts 1 and 2)	1	22,400
2	One-half of items ..... attributable to spouse (see instructions)	2	
3	Balance (subtract line 2 from line 1)	3	22,400
4	Gifts of spouse to be included (from Schedule A, Part 3, line 2 of spouse's return—see instructions). If any of the gifts included on this line are also subject to the generation-skipping transfer tax, check here <input type="checkbox"/> and enter those gifts also on Schedule C, Part 1	4	22,400
5	Total gifts (add lines 3 and 4)	5	
6	Total annual exclusions for gifts listed on Schedule A (including line 4, above) (see instructions)	6	10,000
7	Total included amount of gifts (subtract line 6 from line 5)	7	12,400
<b>Deductions (see instructions)</b>			
8	Gifts of interests to spouse for which a marital deduction will be claimed, based on items ..... of Schedule A	8	
9	Exclusions attributable to gifts on line 8	9	
10	Marital deduction—subtract line 9 from line 8	10	
11	Charitable deduction, based on items ..... less exclusions	11	
12	Total deductions—add lines 10 and 11	12	
13	Subtract line 12 from line 7	13	12,400
14	Generation-skipping transfer taxes payable with this Form 709 (from Schedule C, Part 3, col. H, Total)	14	
15	Taxable gifts (add lines 13 and 14). Enter here and on line 1 of the Tax Computation on page 1	15	12,400

(If more space is needed, attach additional sheets of same size.)

**SCHEDULE A** Computation of Taxable Gifts (continued)**16** Terminable Interest (QTIP) Marital Deduction. (See instructions.)

☒ Check here if you elected, under the rules of section 2523(f), to include gifts of qualified terminable interest property on line 8 on page 2. Enter the item numbers (from Schedule A) of the gifts for which you made this election ▶

**17** Election out of QTIP Treatment of Annuities

☐ Check here if you elect under section 2523(f)(6) to NOT treat as qualified terminable interest property any joint and survivor annuities that are reported on Schedule A and would otherwise be treated as qualified terminable interest property under section 2523. (See instructions.) Enter the item numbers (from Schedule A) for the annuities for which you are making this election ▶

**SCHEDULE B** Gifts From Prior Periods

Did you (the donor) file gift tax returns for prior periods? (If "Yes," see instructions for completing Schedule B below.)

☒ Yes

A Calendar year or calendar quarter (see instructions)	B Internal Revenue office where prior return was filed	C Amount of unified credit against gift tax for periods after December 31, 1976	D Amount of specific exemption for prior periods ending before January 1, 1977	E Amount of taxable gifts
1990	Philadelphia	1300		7000
1988	Philadelphia	900		5000
<b>1</b> Totals for prior periods (without adjustment for reduced specific exemption)		2200		12,000
<b>2</b> Amount, if any, by which total specific exemption, line 1, column D, is more than \$30,000			<b>2</b>	
<b>3</b> Total amount of taxable gifts for prior periods (add amount, column E, line 1, and amount, if any, on line 2) (Enter here and on line 2 of the Tax Computation on page 1.)			<b>3</b>	12,000

**SCHEDULE C** Computation of Generation-Skipping Transfer Tax

Note: Inter vivos direct skips which are completely excluded by the GST exemption must still be fully reported (including value and exemptions claimed) on Schedule C.

**Part 1.**—Generation-Skipping Transfers

A Item No. (from Schedule A, Part 2, col. A)	B Value (from Schedule A, Part 2, col. E)	C Split Gifts (enter in col. B) (see instructions)	D Subtract col. C from col. B	E Nontaxable portion of transfer	F Net Transfer (subtract col. E from col. D)
1					
2					
3					
4					
5					
6					
If you elected gift splitting and your spouse was required to file a separate Form 709 (see the instructions for "Split Gifts"), you must enter all of the gifts shown on Schedule A, Part 2, of your spouse's Form 709 here.		Split gifts from spouse's Form 709 (enter item number)	Value included from spouse's Form 709		
In column C, enter the item number of each gift in the order it appears in column A of your spouse's Schedule A, Part 2. We have preprinted the prefix "S-" to distinguish your spouse's item numbers from your own when you complete column A of Schedule C, Part 3.		S-			
In column D, for each gift, enter the amount reported in column C, Schedule C, Part 1, of your spouse's Form 709.		S-			
		S-			
		S-			
		S-			
		S-			
		S-			
		S-			

(If more space is needed, attach additional sheets of same size.)

Check box ☐ If you are making a section 2552(a)(3) (spec a QTIP) election (see instructions)

### 1 Maximum allowable exemption

**2 Total exemption used for periods before filing this return****3** Exemption available for this return (subtract line 2 from line 1)

4 Exemption claimed on this return (from Part 3, col. C total, below)

**5** Exemption allocated to transfers not shown on Part 3, below. You must attach a Notice of Allocation. (See Instructions.)

**6 Add lines 4 and 5**

7 Exemption available for future transfers (subtract line 6 from line 3)

[illegible]

**Total exemption claimed.** Enter here and on line 4, Part 2, above. May not exceed line 3, Part 2, above.

Total generation-skipping transfer tax. Enter here, on line 14 of Schedule A, Part 3, and on line 16 of the Tax Computation on page 1.

(If more space is needed, attach additional sheets of same size.)

1990  
Tax Year

# Gift Tax Return



Form **709**

(Rev. October 1990)

Department of the Treasury  
Internal Revenue Service**United States Gift (and Generation-Skipping Transfer) Tax Return**

(Section 6019 of the Internal Revenue Code) (For gifts made after December 31, 1989, and before January 1, 1993)

Calendar year 19 .....

OMB No. 1545-0020

Expires 8-31-93

▶ See separate instructions. For Privacy Act Notice, see the instructions for Form 1040.

1 Donor's first name and middle initial Jean M.		2 Donor's last name O'Connell		3 Social security number 230 50 6044	
4 Address (number, street, and apartment number) 3440 Jefferson Street, #1128				5 Domicile Virginia	
6 City, state, and ZIP code Falls Church, VA 22041				7 Citizenship U.S.	
8 If the donor died during the year, check here <input type="checkbox"/> and enter date of death ..... 19 .....					Yes No
9 If you received an extension of time to file this Form 709, check here <input type="checkbox"/> and attach the Form 4868, 2688, 2350, or extension letter.					<input checked="" type="checkbox"/>
10 Enter the total number of separate donees listed on Schedule A—count each person only once. <input type="checkbox"/>					<input checked="" type="checkbox"/>
11 If you (the donor) filed a previous Form 709 (or 709-A), has your address changed since the last Form 709 (or 709-A) was filed?					X
12 Gifts by husband or wife to third parties.—Do you consent to have the gifts (including generation-skipping transfers) made by you and by your spouse to third parties during the calendar year considered as made one-half by each of you? (See instructions.) (If the answer is "Yes," the following information must be furnished and your spouse is to sign the consent shown below. If the answer is "No," skip lines 13–18 and go to Schedule A.)					N/A
13 Name of consenting spouse				14 SSN	
15 Were you married to one another during the entire calendar year? (See instructions.)					N/A
16 If the answer to 15 is "No," check whether <input type="checkbox"/> married <input type="checkbox"/> divorced or <input type="checkbox"/> widowed, and give date (see instructions) ▶					<input checked="" type="checkbox"/>
17 Will a gift tax return for this calendar year be filed by your spouse?					N/A
18 Consent of Spouse—I consent to have the gifts (and generation-skipping transfers) made by me and by my spouse to third parties during the calendar year considered as made one-half by each of us. We are both aware of the joint and several liability for tax created by the execution of this consent.					

Consenting spouse's signature ▶

Date ▶

Part 2.—Tax Computation	1	Enter the amount from Schedule A, Part 3, line 15	1	7,000
	2	Enter the amount from Schedule B, line 3	2	5,000
	3	Total taxable gifts (add lines 1 and 2)	3	12,000
	4	Tax computed on amount on line 3 (see Table for Computing Tax in separate instructions)	4	2,200
	5	Tax computed on amount on line 2 (see Table for Computing Tax in separate instructions)	5	900
	6	Balance (subtract line 5 from line 4)	6	1,300
	7	Maximum unified credit (nonresident aliens, see instructions)	7	192,800 00
	8	Enter the unified credit against tax allowable for all prior periods (from Sch. B, line 1, col. C)	8	900
	9	Balance (subtract line 8 from line 7)	9	191,900
	10	Enter 20% (.20) of the amount allowed as a specific exemption for gifts made after September 8, 1976, and before January 1, 1977 (see instructions)	10	0
	11	Balance (subtract line 10 from line 9)	11	191,900
	12	Unified credit (enter the smaller of line 6 or line 11)	12	1,300
	13	Credit for foreign gift taxes (see instructions)	13	0
	14	Total credits (add lines 12 and 13)	14	1,300
	15	Balance (subtract line 14 from line 6) (do not enter less than zero)	15	0
	16	Generation-skipping transfer taxes (from Schedule C, Part 3, col. H, total)	16	
	17	Total tax (add lines 15 and 16)	17	None
	18	Gift and generation-skipping transfer taxes prepaid with extension of time to file	18	
	19	If line 18 is less than line 17, enter BALANCE DUE (see instructions)	19	None
	20	If line 18 is greater than line 17, enter AMOUNT TO BE REFUNDED	20	

Under penalties of perjury, I declare that I have examined this return, including any accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than donor) is based on all information of which preparer has any knowledge.

Donor's signature ▶

Date ▶

Preparer's signature  
(other than donor) ▶

Date ▶

Preparer's address  
(other than donor) ▶BRUNER, KANE & MCCARTHY, LTD. #54-1040148; 300 N. Lee St., Alex., VA 22314  
4/9/91

**SCHEDULE A** Computation of Taxable Gifts**Part 1.—Gifts Subject Only to Gift Tax.** Gifts less political organization, medical, and educational exclusions—see instructions

A Item number	B Donee's name, relationship to donor (if any), and address and description of gift. If the gift was made by means of a trust, enter trust's identifying number below and attach a copy of the trust instrument. If the gift was securities, enter the CUSIP number(s), if available.	C Donor's adjusted basis of gift	D Date of gift	E Value at date of gift
1				

**Part 2.—Gifts Which are Direct Skips and are Subject to Both Gift Tax and Generation-Skipping Transfer Tax.** You must list the gifts in chronological order. Gifts less political organization, medical, and educational exclusions—see instructions. (Also list here direct skips that are subject only to the GST tax at this time as the result of the termination of an "estate tax inclusion period." See instructions.)

A Item number	B Donee's name, relationship to donor (if any), and address and description of gift. If the gift was made by means of a trust, enter trust's identifying number below and attach a copy of the trust instrument. If the gift was securities, enter the CUSIP number(s), if available.	C Donor's adjusted basis of gift	D Date of gift	E Value at date of gift
1	Richard Tierney (Grandson)	\$17,000	5-30-90	17,000 00

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**Part 3.—Gift Tax Reconciliation**

1	Total value of gifts of donor (add column E of Parts 1 and 2)	1	17,000 00
2	One-half of items attributable to spouse (see instructions)	2	
3	Balance (subtract line 2 from line 1)	3	17,000 00
4	Gifts of spouse to be included (from Schedule A, Part 3, line 2 of spouse's return—see instructions). If any of the gifts included on this line are also subject to the generation-skipping transfer tax, check here <input type="checkbox"/> and enter those gifts also on Schedule C, Part 1.	4	
5	Total gifts (add lines 3 and 4)	5	17,000 00
6	Total annual exclusions for gifts listed on Schedule A (including line 4, above) (see instructions)	6	10,000 00
7	Total included amount of gifts (subtract line 6 from line 5)	7	7,000 00
<b>Deductions (see instructions)</b>			
8	Gifts of interests to spouse for which a marital deduction will be claimed, based on items of Schedule A	8	
9	Exclusions attributable to gifts on line 8	9	
10	Marital deduction—subtract line 9 from line 8	10	
11	Charitable deduction, based on items to less exclusions	11	
12	Total deductions—add lines 10 and 11	12	
13	Subtract line 12 from line 7	13	7,000 00
14	Generation-skipping transfer taxes payable with this Form 709 (from Schedule C, Part 3, col. H, Total)	14	0
15	Taxable gifts (add lines 13 and 14). Enter here and on line 1 of the Tax Computation on page 1	15	7,000 00

(If more space is needed, attach additional sheets of same size.)

**SCHEDULE A** Computation of Taxable Gifts (continued)**16** Terminable Interest (QTIP) Marital Deduction. (See instructions.)

☐ Check here if you elected, under the rules of section 2523(f), to include gifts of qualified terminable interest property on line 8, on page 2. Enter the item numbers (from Schedule A) of the gifts for which you made this election ▶

**17** Election out of QTIP Treatment of Annuities

☐ Check here if you elect under section 2523(f)(5) to NOT treat as qualified terminable interest property any joint and survivor annuities that are reported on Schedule A and would otherwise be treated as qualified terminable interest property under section 2523(f). (See instructions.) Enter the item numbers (from Schedule A) for the annuities for which you are making this election ▶

**SCHEDULE B** Gifts From Prior Periods

Did you (the donor) file gift tax returns for prior periods? (If "Yes," see instructions for completing Schedule B below.)

☒ Yes ☐ No

A Calendar year or calendar quarter (see instructions)	B Internal Revenue office where prior return was filed	C Amount of unified credit against gift tax for periods after December 31, 1976	D Amount of specific exemption for prior periods ending before January 1, 1977	E Amount of taxable gifts
1980	Philadelphia	900		5000
1 Totals for prior periods (without adjustment for reduced specific exemption)		1 900		5,000
2 Amount, if any, by which total specific exemption, line 1, column D, is more than \$30,000		2	0	
3 Total amount of taxable gifts for prior periods (add amount, column E, line 1, and amount, if any, on line 2) (Enter here and on line 2 of the Tax Computation on page 1.)		3	5,000	

**SCHEDULE C** Computation of Generation-Skipping Transfer Tax

Note: Inter vivos direct skips which are completely excluded by the GST exemption must still be fully reported (including value and exemptions claimed) on Schedule C.

**Part 1.—Generation-Skipping Transfers**

A Item No. (from Schedule A, Part 2, col. A)	B Value (from Schedule A, Part 2, col. E)	C Split Gifts (enter 1/4 of col. B) (see instructions)	D Subtract col. C from col. B	E Nontaxable portion of transfer	F Net Transfer (subtract col. E from col. D)
1	17,000		17,000	10,000	7,000
2					
3					
4					
5					
6					
If you elected gift splitting and your spouse was required to file a separate Form 709 (see the instructions for "Split Gifts"), you must enter all of the gifts shown on Schedule A, Part 2, of your spouse's Form 709 here.		Split gifts from spouse's Form 709 (enter item number)	Value included from spouse's Form 709		
In column C, enter the item number of each gift in the order it appears in column A of your spouse's Schedule A, Part 2. We have preprinted the prefix "S-" to distinguish your spouse's item numbers from your own when you complete column A of Schedule C, Part 3.		S-			
In column D, for each gift, enter the amount reported in column C, Schedule C, Part 1, of your spouse's Form 709.		S-			
		S-			
		S-			
		S-			
		S-			
		S-			
		S-			
		S-			
		S-			

(If more space is needed, attach additional sheets of same size.)

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Form 709 (Rev. 10-90)

Jean M. O'Connell

230-50-6044

Page 4

**Part 2.—GST Exemption Reconciliation (Code section 2631) and Section 2652(a)(3) Election**

Check box ☐ if you are making a section 2652(a)(3) (special QTIP) election (see instructions)

Enter the item numbers (from Schedule A) of the gifts for which you are making this election ▶ .....

<b>1</b>	<b>Maximum allowable exemption</b>	<b>1</b>	<b>\$1,000,000</b>
<b>2</b>	<b>Total exemption used for periods before filing this return</b>	<b>2</b>	<b>0</b>
<b>3</b>	<b>Exemption available for this return (subtract line 2 from line 1)</b>	<b>3</b>	<b>1,000,000</b>
<b>4</b>	<b>Exemption claimed on this return (from Part 3, col. C total, below)</b>	<b>4</b>	<b>7,000</b>
<b>5</b>	<b>Exemption allocated to transfers not shown on Part 3, below. You must attach a Notice of Allocation. (See instructions.)</b>	<b>5</b>	
<b>6</b>	<b>Add lines 4 and 5</b>	<b>6</b>	<b>7,000</b>
<b>7</b>	<b>Exemption available for future transfers (subtract line 6 from line 3)</b>	<b>7</b>	<b>993,000</b>

### Part 3.—Tax Computation

A Item No. (from Schedule C, Part 1)	B Net transfer (from Schedule C, Part 1, col. F)	C GST Exemption Allocated	D Divide col. C by col. B	E Inclusion Ratio (subtract col. D from 1.000)	F Maximum Estate Tax Rate	G Applicable Rate (multiply col. E by col. F)	H Generation-Skipping Transfer Tax (multiply col. B by col. G)
1	7,000	7,000	1.00	0	55% (.55)	0	0
2					55% (.55)		
3					55% (.55)		
4					55% (.55)		
5					55% (.55)		
6					55% (.55)		
7					55% (.55)		
8					55% (.55)		
					55% (.55)		
					55% (.55)		
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					55% (.55)		
					55% (.55)		
					55% (.55)		
					55% (.55)		
					55% (.55)		
					55% (.55)		
Total exemption claimed. Enter here and on line 4, Part 2, above. May not exceed line 3, Part 2, above.	7,000		Total generation-skipping transfer tax. Enter here, on line 14 of Schedule A, Part 3, and on line 16 of the Tax Computation on page 1				0

*(If more space is needed, attach additional sheets of same size.)*

**COPY**

1991  
Tax Year

# Gift Tax Return

**United States Gift (and Generation-Skipping Transfer) Tax Return**

(Section 6019 of the Internal Revenue Code: For gifts made after December 31, 1989, and before January 1, 1993)

Calendar year 19 **91**

OMB No. 1545-0047  
Expires 8-31-93

Department of the Treasury  
Internal Revenue Service

See separate instructions. For Privacy Act Notice, see the Instructions for Form 1040.

Part 1—General Information

1 Donor's first name and middle initial <b>Jean M.</b>	2 Donor's last name <b>O'Connell (Deceased)</b>	3 Social security number <b>230 150 6044</b>
4 Address (number, street, and apartment number) <b>c/o Edward J. White, Co-Executor</b>		5 Domicile <b>Virginia</b>
6 City, state, and ZIP code <b>118 South Royal St., Alexandria, Va. 22314</b>		7 Citizenship <b>US</b>
8 If the donor died during the year, check here <input type="checkbox"/> and enter date of death <b>9/15/91</b>		19 <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9 If you received an extension of time to file this Form 709, check here <input type="checkbox"/> and attach the Form 4868, 2688, 2350, or extension letter		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
10 Enter the total number of separate donees listed on Schedule A—count each person only once <b>2</b>		
11 If you (the donor) filed a previous Form 709 (or 709-A), has your address changed since the last Form 709 (or 709-A) was filed?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
12 Gifts by husband or wife to third parties—Do you consent to have the gifts (including generation-skipping transfers) made by you and by your spouse to third parties during the calendar year considered as made one-half by each of you? (See instructions.) (If the answer is "Yes," the following information must be furnished and your spouse is to sign the consent shown below. If the answer is "No," skip lines 13–18 and go to Schedule A.)		
13 Name of consenting spouse <b>14 SSN</b>		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
15 Were you married to one another during the entire calendar year? (See instructions.)		
16 If the answer to 15 is "No," check whether <input type="checkbox"/> married <input type="checkbox"/> divorced or <input type="checkbox"/> widowed, and give date (see instructions) ▶		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
17 Will a gift tax return for this calendar year be filed by your spouse?		
18 Consent of Spouse—I consent to have the gifts (and generation-skipping transfers) made by me and by my spouse to third parties during the calendar year considered as made one-half by each of us. We are both aware of the gift and generation-skipping transfer tax created by the execution of this consent.		

Consenting spouse's signature ▶

Date ▶

Please attach check or money order here

Part 2—Tax Computation

1 Enter the amount from Schedule A, Part 3, line 15	1 <b>18,200</b>
2 Enter the amount from Schedule B, line 3	2 <b>24,400</b>
3 Total taxable gifts (add lines 1 and 2)	3 <b>42,600</b>
4 Tax computed on amount on line 3 (see Table for Computing Tax—separate instructions)	4 <b>8,824</b>
5 Tax computed on amount on line 2 (see Table for Computing Tax—separate instructions)	5 <b>4,768</b>
6 Balance (subtract line 5 from line 4)	6 <b>4,056</b>
7 Maximum unified credit (nonresident aliens, see instructions)	7 <b>192,800.00</b>
8 Enter the unified credit against tax allowable for all prior periods (from Sch. B, line 1, col. C)	8 <b>4,768</b>
9 Balance (subtract line 8 from line 7)	9 <b>188,032</b>
10 Enter 20% (.20) of the amount allowed as a specific exemption for gifts made after September 8, 1976, and before January 1, 1977 (see instructions)	10
11 Balance (subtract line 10 from line 9)	11 <b>188,032</b>
12 Unified credit (enter the smaller of line 6 or line 11)	12 <b>4,056</b>
13 Credit for foreign gift taxes (see instructions)	13
14 Total credits (add lines 12 and 13)	14 <b>4,056</b>
15 Balance (subtract line 14 from line 6) (do not enter less than zero)	15 <b>0</b>
16 Generation-skipping transfer taxes (from Schedule C, Part 3, col. H, total)	16
17 Total tax (add lines 15 and 16)	17 <b>0</b>
18 Gift and generation-skipping transfer taxes prepaid with extension of time to file	18
19 If line 18 is less than line 17, enter BALANCE DUE (see instructions)	19 <b>0</b>
20 If line 18 is greater than line 17, enter AMOUNT TO BE REFUNDED	20

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than donor) based on preparation of return. Preparer's name and address.

Donor's signature ▶ **Estate of Jean M. O'Connell**

Date ▶

Preparer's signature (other than donor) ▶

**Co-Executors** Date ▶

Preparer's address (other than donor) ▶

**SCHEDULE A** Computation of Taxable Gifts**Part 1.**—Gifts Subject Only to Gift Tax. Gifts less political organization, medical, and educational exclusions—see instructions

A Item number	B Donee's name, relationship to donor (if any), and address and description of gift. If the gift was made by means of a trust, enter trust's identifying number below and attach a copy of the trust instrument. If the gift was securities, enter the CUSIP number(s), if available	C Donor's adjusted basis of gift	D Date of gift	E Value at date of gift
1	Sheila O'Connell Shevenell Daughter	4,650 1,300 150 7,900 13,000	3/26/91 5/4/91 7/7/91 7/21/91 7/24/91	4,650 1,300 150 7,900 13,000
2	Pierre Shevenell, Son in Law	2,200 9,000	3/26/91 5/4/91	2,200 9,000

**Part 2.**—Gifts Which are Direct Skips and are Subject to Both Gift Tax and Generation-Skipping Transfer Tax. You must list the gifts in chronological order. Gifts less political organization, medical, and educational exclusions—see instructions. (Also list here direct skips that are subject only to the GST tax at this time as the result of the termination of an "estate tax inclusion period." See instructions.)

A Item number	B Donee's name, relationship to donor (if any), and address and description of gift. If the gift was made by means of a trust, enter trust's identifying number below and attach a copy of the trust instrument. If the gift was securities, enter the CUSIP number(s), if available	C Donor's adjusted basis of gift	D Date of gift	E Value at date of gift
1				

**Part 3.**—Gift Tax Reconciliation

1	Total value of gifts of donor (add column E of Parts 1 and 2)	1	38,200
2	One-half of items ..... attributable to spouse (see instructions)	2	
3	Balance (subtract line 2 from line 1)	3	
4	Gifts of spouse to be included (from Schedule A, Part 3 line 2 of spouse's return—see instructions). If any of the gifts included on this line are also subject to the generation-skipping transfer tax, check here <input type="checkbox"/> and enter those gifts also on Schedule C, Part 1.	4	
5	Total gifts (add lines 3 and 4)	5	38,200
6	Total annual exclusions for gifts listed on Schedule A (including line 4, above) (see instructions)	6	20,000
7	Total included amount of gifts (subtract line 6 from line 5)	7	18,200
8	Gifts of interests to spouse for which a marital deduction will be claimed, based on items ..... of Schedule A	8	
9	Exclusions attributable to gifts on line 8	9	
10	Marital deduction—subtract line 9 from line 8	10	
11	Charitable deduction, based on items ..... to ..... less exclusions	11	
12	Total deductions—add lines 10 and 11	12	
13	Subtract line 12 from line 7	13	18,200
14	Generation-skipping transfer taxes payable with this Form 709 (from Schedule C, Part 3, col. H, Total)	14	
15	Taxable gifts (add lines 13 and 14). Enter here and on line 1 of the Tax Computation on page 1	15	18,200

(If more space is needed, attach additional sheets of same size.)



**SCHEDULE A** Computation of Taxable Gifts (continued)**16 Terminable Interest (QTIP) Marital Deduction.** (See instructions.)

☐ Check here if you elected, under the rules of section 2523(f), to include gifts of qualified terminable interest property on line 8 on page 2. Enter the item numbers (from Schedule A) of the gifts for which you made this election ▶

**17 Election out of QTIP Treatment of Annuities**

☐ Check here if you elect under section 2523(f)(6) to NOT treat as qualified terminable interest property any joint and survivor annuities that are reported on Schedule A and would otherwise be treated as qualified terminable interest property under section 2523. (See instructions.) Enter the item numbers (from Schedule A) of the annuities for which you are making this election ▶

**SCHEDULE B** Gifts From Prior Periods

Did you (the donor) file gift tax returns for prior periods? (If "Yes," see instructions for completing Schedule B below.)

☒ Yes

A Calendar year or calendar quarter (see instructions)	B Internal Revenue office where prior return was filed	C Amount of unified credit against gift tax for periods after December 31, 1976	D Amount of specific exemption for prior periods ending before January 1, 1977	E Amount of taxable gifts
1990	Philadelphia	1300		7000
1989	Philadelphia	2568		12,400
1988	Philadelphia	900		5000

1 Totals for prior periods (without adjustment for reduced specific exemption) 1 4768 24,400

2 Amount, if any, by which total specific exemption, line 1, column D, is more than \$30,000 2

3 Total amount of taxable gifts for prior periods (add amount, column E, line 1, and amount, if any, on line 2)  
(Enter here and on line 2 of the Tax Computation on page 1.) 3 24,400

**SCHEDULE C** Computation of Generation-Skipping Transfer Tax

Note: Inter vivos direct skips which are completely excluded by the GST exemption must still be fully reported (including value and exemptions claimed) on Schedule C.

**Part 1.—Generation-Skipping Transfers**

A Item No. (from Schedule A, Part 2, col. A)	B Value (from Schedule A, Part 2, col. E)	C Split Gifts (enter 1/2 of col. B) (see instructions)	D Subtract col. C from col. B	E Nontaxable portion of transfer	F Net Transfer (subtract col. E from col. D)
1					
2					
3					
4					
5					
6					
If you elected gift splitting and your spouse was required to file a separate Form 709 (see the instructions for "Split Gifts"), you must enter all of the gifts shown on Schedule A, Part 2, of your spouse's Form 709 here.		Split gifts from spouse's Form 709 (enter item numbers)	Value included from spouse's Form 709		
S.					
S.					
S.					
S.					
S.					
S.					
S.					
S.					
S.					
S.					
S.					

(If more space is needed, attach additional sheets of same size.)

Enter the item numbers (from Schedule A) of the gifts for which you are making this election ▶

### 1 Maximum allowable exemption

1	\$1,000,000
---	-------------

**2 Total exemption used for periods before filing this return**

2

3 Exemption available for this return (subtract line 2 from line 1)

3

4 Exemption claimed on this return (from Part 3, col. C total, below).

4

5 Exemption allocated to transfers not shown on Part 3, below. You must attach a Notice of Allocation. (See Instructions.)

5

**6 Add lines 4 and 5**

6

**7** Exemption available for future transfers (subtract line 6 from line 3)

7

[illegible]

**Total exemption claimed. Enter here and on line 4, Part 2, above. May not exceed line 3, Part 2, above**

Total generation-skipping transfer tax. Enter here, on line 14 of Schedule A, Part 3, and on line 16 of the Tax Computation on page 1.

(If more space is needed, attach additional sheets of same size.)

# Individual Return

Use IRS  
label.  
Other-  
wise,  
print  
or type

JEAN M. O'CONNELL (DECEASED)  
c/o Edward J. White, Co-Executor  
Jean M. Nader, Co-Executor  
118 South Royal St.  
Alexandria, VA 22314

Your SSN  
230-50-6044  
Spouse's SSN  
\_\_\_\_\_

PRESIDENTIAL ELECTION Taxpayer \$1? ☐ Yes ☒ No  
CAMPAIGN Spouse \$1? ☐ Yes ☐ No

FILING 1 ☒ Single  
2 ☐ Married filing joint return (even if only one had income)  
3 ☐ Married filing separate. Enter spouse name \_\_\_\_\_  
STATUS 4 ☐ Head of household. Enter child's name \_\_\_\_\_  
5 ☐ Qualifying widow(er). (year spouse died > 19\_\_)

6a.....☒ Yourself 6b ☐ Spouse 6a & 6b .... 1.  
6c Name If 1 or Relation Mos 6c Children  
(Check if under 1) older: SSN ship home lived with..

6c Children  
lived out...

6c Other....  
6d Child claimed under pre-85 agreement, check here..... ☐  
6e Total number of exemptions claimed..... (6e) 1.

INCOME 7 Wages, salaries, tips, etc..... (7)  
8a Taxable interest income (Sch B if over \$400)..... (8a) 103,768.  
b Tax-exempt interest income..... (8b) 3,777.  
9 Dividend income (Schedule B if over \$400)..... (9) 1,219.  
10 Taxable refunds of state/local income taxes..... (10)  
11 Alimony received..... (11)  
12 Business income or (loss) (Schedule C)..... (12)  
13 Capital gain or (loss) (Schedule D)..... (13)  
14 Capital gain distributions not on line 13..... (14)  
15 Other gains or (losses) (Form 4797)..... (15)  
16a Total IRA b Taxable amount..... (16b) 0.  
17a Total pens b Taxable amount..... (17b) 20,799.  
18 Rents, royalties, partnerships, etc. (Schedule E)..... (18)  
19 Farm income or (loss) (Schedule F)..... (19)  
20 Unemployment compensation (insurance)..... (20)  
21a Social security benefits..... (21a)  
b Taxable amount, if any..... (21b)  
22 Other income (list type and amount) (22)  
23 TOTAL INCOME..... (23) 125,786.

ADJUST 24a Your IRA deduction from worksheet..... (24a)  
MENTS b Spouse's IRA deduction from worksheet..... (24b)  
25 One-half of self-employment tax..... (25)  
26 Self-employed health insurance deduction..... (26)  
TO 27 Keogh retirement plan and SEP deduction..... (27)  
28 Penalty on early withdrawal of savings..... (28)  
INCOME 29 Alimony paid. Recip SSN: (29)  
[ ]  
30 Add lines 24a thru 29. TOTAL ADJUSTMENTS..... (30)  
AGI 31 ADJUSTED GROSS INCOME ..... (31) 125,786.

	32	Amount from line 31 (adjusted gross income).....	(32)	125,786.
	33a	Check if <input checked="" type="checkbox"/> YOU 65/older <input type="checkbox"/> Blind; <input type="checkbox"/> SP 65/older <input type="checkbox"/> Blind....	(33a)	1.
	b	If dependent of someone else, check here... <input type="checkbox"/>		
	c	If MFS & spouse itemizes/dual status alien. <input type="checkbox"/>		
TAX	34	Larger of ITEMIZED or STANDARD DEDUCTION.....	(34)	4,250.
COMPU	35	Subtract line 34 from line 32.....	(35)	121,536.
TATION	36	If ln 32 is \$75,000 or less, mult \$2,150 by ln 6e.....	(36)	1,677.
	37	TAXABLE INCOME. Sub ln 36 from 35 (zero if minus).....	(37)	119,859.
	38	Tax.....a <input type="checkbox"/> Tax Table, b <input checked="" type="checkbox"/> Tax Rate, c <input type="checkbox"/> Sch D d <input type="checkbox"/> Form 8615 e Form 8814.....	(38)	33,032.
	39	Additional taxes:a Fm 4970 <input type="checkbox"/> b Form4972 <input type="checkbox"/> ...	(39)	
	40	Add lines 38 and 39.....	(40)	33,032.

CRED-	41	Credit for child/dependent care (Form 2441).....	(41)	
ITS	42	Credit for the elderly or disabled (Sch R).....	(42)	
	43	Foreign tax credit (Form 1116).....	(43)	
	44	Other credits: Check if from....a Form 3800 <input type="checkbox"/> b Fm 8396 <input type="checkbox"/> c Form 8801 <input type="checkbox"/> d <input type="checkbox"/> Form.....	(44)	
	45	Add lines 41 through 44.....	(45)	
	46	Subtract line 45 from line 40 (zero if minus).....	(46)	33,032.

OTHER	47	Self-employment tax(Sch SE).....	(47)	
TAXES	48	Alternative minimum tax (Form 6251).....	(48)	
	49	Recapture taxes. Forms 4255 <input type="checkbox"/> 8611 <input type="checkbox"/> 8828 <input type="checkbox"/> ...	(49)	
	50	Soc Sec/Medicare tax on tips not reported(Fm 4137).....	(50)	
	51	Tax on IRA or retirement plan (Form 5329).....	(51)	
	52	Advance earned income credit payments.....	(52)	
	53	Add lines 46-52. TOTAL TAX.....	(53)	33,032.

PAY-	54	Federal income tax withheld (Form(s) 1099,Ck <input checked="" type="checkbox"/> ).....	(54)	2,700.
MENTS	55	1991 est tax payments & amount from 1990 return...	(55)	15,000.
	56	Earned income credit (Sch EIC).....	(56)	
	57	Amount paid with Form 4868 (extension request).....	(57)	
	58	Excess Soc Sec, Medicare, and RRTA tax withheld...	(58)	
	59	Other payments.a Form 2439 <input type="checkbox"/> b Form 4136 <input type="checkbox"/> ...	(59)	
	60	Add lines 54 through 59. TOTAL PAYMENTS.....	(60)	17,700.

REFUND	61	If ln 60 is larger than ln 53, enter amt OVERPAID.....	(61)	
OR	62	Amount of line 61 to be REFUNDED TO YOU.....	(62)	0.
AMOUNT	63	Amount to be APPLIED TO YOUR 1992 ESTIMATED TAX...	(63)	
YOU	64	If line 53 larger than 60, enter AMOUNT YOU OWE...	(64)	15,332.
OWE	65	Estimated tax penalty.....SEE 2210.....	(65)	

Under penalties of perjury, I declare that I have examined this return and accompanying schedules & statements, & to the best of my knowledge & belief they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

SIGN HERE.	Your signature	Date	Your occupation
	Spouse signature (if joint)	Date	DECEASED Spouse's occupation
PAID PREP- ARER USE ONLY	Preparer signature	Date	Self-emp? Preparer's SSN
	Firm's name		E.I.No.
	Address		Zip Code

SCHEDULE A  
(Form 1040)  
JEAN M. O'CONNELL

ITEMIZED DEDUCTIONS

~~NOT FILED~~ - NOT ENOUGH  
STANDARD DED.  
TAKEN

1991 \* 07  
OMB No. 1545-0074  
230-50-6044

MEDICAL AND DENTAL EXPENSES CAUTION: Do not include exps reimb or paid by others. #####  
1 Medical and dental expenses.....(1) 4,092. #####  
2 Enter amount from Form 1040, line 32.(2) 125,786. #####  
3 Multiply line 2 above by 7.5% (.075).(3) 9,434. #####  
4 Subtract line 3 from 1. Enter the result.....(4) 0.

TAXES YOU PAID 5 State and local income taxes.....(5) 3,615. #####  
6 Real estate taxes.....(6) #####  
7 Other taxes (incl personal prop taxes):  
FAIRFAX CO PERS PROP TAX #####  
.....(7) 428. #####  
8 Add lines 5 through 7. Enter the total.....(8) 4,043.

INTEREST YOU PAID 9a Home mortgage interest and points reported to you on Form 1098.....(9a) #####  
b Home mortgage interest not reported to you on Form 1098. (If paid to an individual, show name and address.) #####  
.....(9b) #####  
10 Points not reported on Form 1098....(10) #####  
11 Investment interest (attach Fm 4952 if required).....(11) #####  
12 Add lines 9a through 11. Enter the total.....(12) 0.

GIFTS TO CHARITY 13 Contributions by cash or check.....(13) 169. #####  
14 Other than cash or check (MUST attach Fm 8283 if over \$500)..(14) #####  
15 Carryover from prior year.....(15) #####  
16 Add lines 13 thru 15. Enter the total... (16) 169.

CASUALTY 17 Casualty or theft loss(es) (Form 4684).....(17) 0.

MOVE EXP 18 Moving expenses (Form 3903 or Form 3903F).....(18) 0.

MISC DEDUC-TIONS 19 Unreimbursed employee exp (Form 2106) .....(19) #####  
20 Other Expenses. List type and amount. #####  
TAX RETURN FEE 350 #####  
SAFE DEPOSIT BOX 65 415. #####  
.....(20) 415. #####  
21 Add lines 19 and 20.....(21) 415. #####  
22 Enter amt from Form 1040, line 32...(22) 125,786. #####  
23 Multiply line 22 above by 2% (.02)..(23) 2,516. #####  
24 Subtract line 23 from line 21 (zero if minus)....(24) 0.

OTHER MISC DEDUCT-IONS 25 Other. List type and amount. #####  
.....(25) 0.

TOTAL ITEMIZED DEDUC-TIONS 26 o If amt on Form 1040, ln 32, is \$100,000 or less(\$50,000 if MFS), add lines 4, 8, 12, 16, 17, 18, 24 and 25. Enter the total here.  
o If Form 1040, ln 32 is more than \$100,000 (\$50,000 if MFS), see instructions.....(26) 3,438.

JEAN M. O'CONNELL

230-50-6044

PART I		INTEREST INCOME	AMOUNT
		(List name of payer)	
		(List any seller-financed mortgage interest first)	
INTEREST INCOME	1	LYNCH PROP PTR NOTE	(1) 56,335.
		HALLMARK B&T **	3,852.
		SOVRAN BANK *	922.
		FIRST VIRGINIA BANK *	133.
		VIRGINIA 1990 INC TAX REFUND INTEREST	61.
		A.G. EDWARDS VIRGINIA BOND	N 2,347.
		FRANKLIN TAX FREE VA FUND *	N 852.
		NUVEEN PREMIUM INC MUN BOND FUND	N 578.
		IRS 1990 REFUND INTEREST	99.
		PERPETUAL AMER BANK #66211061	920.
		H. A. O'CONNELL TRUST	41,446.
	2	Add the amounts on line 1.....	(2) 103,768.
	3	Enter the excludable savings bond interest, if any, from Form 8815, line 14. Attach Form 8815.	(3)
	4	Subtract line 3 from line 2.....	(4) 103,768.

PART II		DIVIDEND INCOME	AMOUNT
		(Include capital gain and nontaxable distributions)	
DIVIDEND INCOME	5	KEMPER MUN BOND FUND *	N (5) 1,303.
		INVESTMENT CO OF AMERICA (AM FUNDS) *	751.
		SIGNET BANK *	156.
		WASHINGTON GAS LIGHT CO *	312.
	* NOTE: ITEMS MARKED WITH * REFLECT INCOME RECEIVED TO DATE OF DEATH (9/15/91) REST OF INCOME TO BE REPORTED ON ESTATE 1041		
	Edward J. White, Co-Executor		
	118 South Royal St.		
	Alexandria, Va. 22314		
	EIN #25-6377917		
	** BAL ON 1040 OF JEAN NADER, SSN 225 50 9052		
	6	Add amounts on lines 5.....	(6) 2,522.
	7	Capital gain distributions. Enter here and on Schedule D.....	(7)
	8	Nontaxable distributions.....	(8) 1,303.
	9	Add lines 7 and 8.....	(9) 1,303.
10	Subtract line 9 from line 6.....	(10) 1,219.	

PART III			
FOREIGN ACCOUNTS AND FOREIGN TRUSTS	11a	At any time during 1991, did you have an interest in or signature authority over a financial account in a foreign country (such as bank/securities account, or other)?	Yes [ ] No [X]
	b	If 'Yes', enter the name of foreign country	
	12	Were you the grantor of, or transferor to, a foreign trust that existed during 1991, whether or not you have any beneficial interest in it?	Yes [ ] No [X]



JEAN M. O'CONNELL

1	Amount from Form 1040, ln 35 (if less than 0, negative).....(1)	121,536.
2	Net operating loss deduction from Form 1040, line 22....(2)	
3	Overall itemized deduction limitation (see instructions)(3)	-774.
4	Combine lines 1, 2 and 3.....(4)	120,762.
5	ADJUSTMENTS: (See Instructions)	
a	Standard deduction from Form 1040, line 34.....(5a)	4,250.
b	Medical and dental expense. (Smaller of Sch A, line 4 or 2 1/2% Form 1040, line 32.....(5b)	
c	Misc itemized deductions from Schedule A, line 24.....(5c)	
d	Taxes from Schedule A, line 8.....(5d)	
e	Refund of taxes.....(5e)	
f	Certain home mortgage interest.....(5f)	
g	Investment interest expense.....(5g)	
h	Depr of tangible prop placed in service after 1986.....(5h)	
i	Circulation and research and experimental expenditures paid or incurred after 1986.....(5i)	
j	Mining exploration and development costs paid or incurred after 1986.....(5j)	
k	Long-term contracts entered into after 2/28/86.....(5k)	
l	Pollution control facilities in service after 1986.....(5l)	
m	Installment sales of certain property.....(5m)	
n	Adjusted gain or loss and incentive stock options.....(5n)	
o	Certain loss limitations.....(5o)	
p	Tax shelter farm loss.....(5p)	
q	Passive activity loss.....(5q)	
r	Beneficiaries of estates and trusts.....(5r)	2,100.
s	Combine lines 5a through 5r.....(5s)	6,350.
6	TAX PREFERENCE ITEMS: (See Instructions)	
a	Appreciated property charitable deduction.....(6a)	
b	Tax-exempt interest from private activity bonds issued after 8/7/86.....(6b)	
c	Depletion.....(6c)	
d	Accel depr of real prop placed in service before 1987..(6d)	
e	Accel depr of leased personal property before 1987.....(6e)	
f	Amortization of certified pollution control facilities placed in service before 1987.....(6f)	
g	Intangible drilling costs.....(6g)	
h	Add lines 6a through 6g.....(6h)	0.
7	Combine lines 4, 5s, and 6h.....(7)	127,112.
8	Energy preference adjustment for certain taxpayers. (Do not enter more than 40% of line 7.) See instructions....(8)	
9	Subtract line 8 from line 7.....(9)	127,112.
10	Alternative tax net operating loss deduction.....(10)	
11	Alternative minimum taxable income. Subt ln 10 from ln 9(11)	127,112.
12	Enter: \$40,000 (\$20,000 if married filing separately; \$30,000 if single or head of household).....(12)	30,000.
13	Enter: \$150,000 (\$75,000 if married filing separately; \$112,500 if single or head of household).....(13)	112,500.
14	Subtract ln 13 from ln 11. (If -0- or less, enter -0-).(14)	14,612.
15	Multiply line 14 by 25% (.25).....(15)	3,653.
16	EXEMPTION. Sub ln 15 from ln 12.....(16)	26,377.
17	Subtract ln 16 from ln 11. (If -0- or less, enter -0-).(17)	100,765.
18	Multiply line 17 by 24% (.24).....(18)	24,184.
19	Alternative minimum tax foreign tax credit.....(19)	
20	Tentative minimum tax. Subtract line 19 from line 18...(20)	24,184.
21	Tax from Form 1040, line 38, minus Form 1040, line 43..(21)	33,032.
22	ALTERNATIVE MINIMUM TAX. Ln 20 less ln 21.....(22)	0.
D181	TurboTax For Paperwork Reduction Act Notice, see Separate Instructions	



**SCHEDULE K-1**  
**(Form 1041)**

**Beneficiary's Share of Income, Deductions, Credits, Etc.**

OMB No. 1545-0092

Department of the Treasury  
Internal Revenue Service

for the calendar year 1991, or fiscal year  
beginning ..... 1991, ending ..... 19 .....

**1991**

Complete a separate Schedule K-1 for each beneficiary.

Name of estate or trust

Trust u/w H.A. O'Connell

☐ Amended K-1  
☐ Final K-1

Beneficiary's identifying number > 230-50-6044

Estate's or trust's employer identification number > 62-6209167

Beneficiary's name, address, and ZIP code

Jean M. O'Connell  
c/o Jean O. Nader, Executrix  
350 Fourth Avenue  
New Kensington, Pennsylvania 15068

Fiduciary's name, address, and ZIP code

Anthony O'Connell, Trustee  
6541 Franconia Road  
Springfield, Virginia 22150

(a) Allocable share item	(b) Amount	(c) Calendar year 1991 Form 1040 filers enter the amounts in column (b) on
1 Interest	41,446	Schedule B, Part I, line 1
2 Dividends		Schedule B, Part II, line 5
3a Net short-term capital gain		Schedule D, line 4, column (g)
b Net long-term capital gain		Schedule D, line 11, column (g)
4a Business income and other non-passive income before directly allocable deductions. (see instructions)		Schedule E, Part III
b Depreciation		
c Depletion		
d Amortization		
5a Rental, rental real estate, and other passive income before directly allocable deductions. (see instructions)		
b Depreciation		
c Depletion		
d Amortization		
6 Income for minimum tax purposes	43,546	
7 Income for regular tax purposes (add lines 1 through 5)	41,446	
8 Adjustment for minimum tax purposes (subtract line 7 from line 6)	2,100	Form 6251, line 5i
9 Estate tax deduction (including certain generation-skipping transfer taxes) (attach computation)		Schedule A, line 25
10 Foreign taxes (list on a separate sheet)		Form 1116 or Schedule A (Form 1040), line 7
11 Tax preference items (itemize):		
a Accelerated depreciation		
b Depletion		
c Amortization		
d Exclusion items		
12 Distributions in the final year of estate or trust:		1992 Form 6801
a Excess deductions on termination (attach computation)		Schedule A, line 20
b Short-term capital loss carryover		Schedule D, line 5, column (f)
c Long-term capital loss carryover		Schedule D, line 14, column (f)
d Net operating loss (NOL) carryover		Form 1040, line 22
e .....		(Include on the applicable line of appropriate tax form)
f .....		
13 Other (itemize):		
a Trust payments of estimated taxes credited to you		
b Tax-exempt interest		
c .....		
d .....		
e .....		
f .....		
g .....		
h .....		

For Paperwork Reduction Act Notice, see page 1 of the instructions for Form 1041.

Cat. No. 113800

Schedule K-1 (Form 1041) 1991

State modifications: NONE

**PART I REASONS FOR FILING:** If 1a, b, or c below applies, you may be able to lower or eliminate your penalty. But you **MUST** check the boxes that apply and file Form 2210 with your tax return. If 1d below applies to you, check that box and file Form 2210 with your tax return.

- 1 Check whichever boxes apply (if none apply, DO NOT file Form 2210):
- a ☒ You request a WAIVER. (See instructions for WAIVER OF PENALTY).
  - b ☐ You use the ANNUALIZED INCOME INSTALLMENT METHOD. See instructions.
  - c ☐ You had Federal income tax withheld from wages & you treat it as paid for estimated tax purposes when it was ACTUALLY WITHHELD instead of evenly on the payment due dates.
  - d ☐ Your required annual payment (ln 13 below) is based on your 1990 tax and you filed or are filing a joint return for either 1990 or 1991 but not for both years.

**PART II REQUIRED ANNUAL PAYMENT - All filers must complete this part**

- 2 Enter your 1991 tax after credits (see instructions).....(2) 33,032.
  - 3 Other taxes (see instructions).....(3) \_\_\_\_\_
  - 4 Add lines 2 and 3.....(4) 33,032.
  - 5 Earned Income Credit.....(5) #####
  - 6 Credit for Federal tax on fuels.....(6) #####
  - 7 Add lines 5 and 6.....(7) \_\_\_\_\_
  - 8 Current year tax. Subtract line 7 from line 4.....(8) 33,032.
  - 9 Multiply line 8 by 90% (.90).....(9) 29,729. #####
  - 10 Withholding taxes. DO NOT include estimated tax payments..(10) 2,700.
  - 11 Subtract line 10 from line 8. If less than \$500, stop here.(11) 30,332.
  - 12 Prior year (1990) tax. (CAUTION: See instructions).....(12) \_\_\_\_\_
  - 13 REQUIRED ANNUAL PAYMENT. Enter the SMALLER of ln 9 or 12..(13) 29,729.
- Note: If line 10 is equal to or more than line 13, stop here.

**PART III SHORT METHOD (CAUTION: Read instr to see if you can use short method. If checked box 1b or c in Part I, skip this part & go to Part IV.)**

- 14 Enter the amount, if any, from line 10 above....(14) #####
- 15 Enter total amount of ES tax payments you made..(15) #####
- 16 Add lines 14 and 15.....(16) \_\_\_\_\_
- 17 TOTAL UNDERPAYMENT FOR YEAR. Subtract line 16 from line 13. (If zero or less, stop here; you do not owe penalty. Do not file Form 2210 unless you checked box 1d)..(17) \_\_\_\_\_
- 18 Multiply line 17 by .06391.....(18) \_\_\_\_\_
- 19 - If amt on ln 17 was paid on or AFTER 4/15/92, enter -0-.
- If ln 17 was paid BEFORE 4/15/92, make following computation.
- Amount on line 17 X No. of days paid before 4/15/92 X .00025 .....(19) \_\_\_\_\_
- 20 PENALTY. Subtract ln 19 from ln 18. Enter result here & on Form 1040, ln 65; or Form 1040A, ln 33..(20) \_\_\_\_\_

## PART IV REGULAR METHOD

## SECTION A - FIGURE UNDERPAYMENT

## 21 REQUIRED INSTALLMENT.

## PAYMENT DUE DATES

	(a) 4/15/91	(b) 6/15/91	(c) 9/15/91	(d) 1/15/92
Divide line 13 by 4 and enter the result in each column. If you use the Annualized Income Worksheet, check the box on line 1b.(21)	7,432.	7,432.	7,432.	7,433.
22 ES tax paid & tax withheld (For col. (a) only, enter amount on line 26).(22)	8,175.	8,175.	675.	675.
23 Enter amount, if any, from line 29 of previous col..(23)	#####	743.	1,486.	#####
24 Add lines 22 and 23.....(24)	#####	8,918.	2,161.	675.
25 Add amounts on lines 27 and 28 of previous column....(25)	#####	#####	#####	5,271.
26 Line 24 minus line 25. If zero or less enter 0. (col (a) only, amt from line 22)..(26)	8,175.	8,918.	2,161.	#####
27 If the amt on ln 26 is zero, subtract ln 24 from ln 25. Otherwise, enter -0-....(27)	#####	#####	#####	#####
28 UNDERPAYMENT. If line 21 is equal/more than ln 26, sub ln 26 from ln 21. Go to line 23 next col. or line 29..(28)	#####	#####	5,271.	7,433.
29 Overpayment. If line 26 is more than ln 21, subtract line 21 from line 26. Go to line 23 of next column...(29)	743.	1,486.	#####	#####

## SECTION B - FIGURE THE PENALTY

04/16/91 TO 12/31/91

	4/15/91	6/15/91	9/15/91	#####
30 Days FROM date above line 30 TO date amount on line 28 was paid or 12/31/91 whichever is earlier.....(30)	Days	Days	Days	#####
31 Underpayment on ln 28 X No of days on line 30 / 365 X 0.10.....(31)	#####	#####	107.	#####
	#####	#####	155.	#####
01/01/92 TO 04/15/92	12/31/91	12/31/91	12/31/91	1/15/92
32 Days FROM date above ln 32 TO date amt on ln 28 was paid OR 4/15/92 whichever earlier(32)	Days	Days	Days	Days
33 Underpayment on ln 28 X No of days on line 32 / 365 X 0.09.....(33)	#####	#####	15.	#####
	#####	#####	106.	91.
	#####	#####	2.	#####
	#####	#####	120.	166.

34 PENALTY. Add amts on lns 31 & 33 in all columns. Enter total here & on Form 1040, ln 65 or 1040A, ln 33( 443.).....(34)

WAIVER OF PENALTY REQUEST

Mrs. O'Connell died on September 15, 1991. Prior to that date she had made all of her estimated tax payments in a timely manner.

The nature of her income for 1991 was not clear to the estate until Spring 1992.

It is requested that the penalty be waived due to unusual circumstances in which it would be inequitable to impose the penalty.

---

Edward J. White, Co-Executor

---

Jean M. Nader, Co-Executor

Supporting Statements  
1991

JEAN M. O'CONNELL

SSN: 230-50-6044

MEDICAL EXPENSES  
Schedule A, Line 1

GOODWIN HS WEST RETIREMENT	
HOME, \$9982 x 39%.....	3893.00
AREA MEDICAL 3/6.....	25.00
AREA MEDICAL 3/15.....	174.00
	-----
Total	4092.00
	=====

CHARITY DEDUCTIONS  
Schedule A, Line 13

CHRIST HOUSE.....	25.00
LEAGUE CONSERVATION VOTERS....	25.00
GOODWIN HS MEM FUND.....	50.00
GOODWIN HS GARDENS.....	69.00
	-----
Total	169.00
	=====

# Amendment

EDWARD J. WHITE  
ATTORNEY AT LAW  
118 SOUTH ROYAL STREET  
ALEXANDRIA, VIRGINIA 22314  
TELEPHONE 836-5444

June 30, 1992

INTERNAL REVENUE SERVICE

Re: Jean M. O'Connell  
SSN 230 50 6044  
1991 INCOME TAX RETURN

Gentlemen:

Enclosed is an amended return in this case. The amendment reflects the receipt of \$99,337.00 of taxable income which was due to a principal payment on a note.

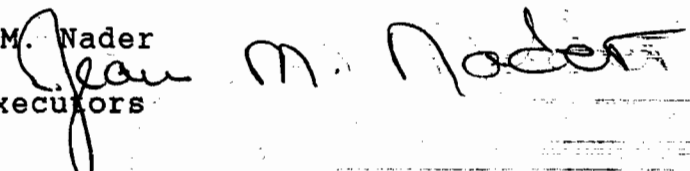
This payment was received in the Spring of 1991. Mrs. O'Connell died in September 1991. The original returns were based upon her previous year's return when there was no such payment. At the time of filing the receipt of this capital gain had not been called to the attention of the Co-Executors.

It is requested that the interest and penalty in this case be waived.

Sincerely,

  
Edward J. White

Jean M. Nader  
Co-Executors



EJW/e

See separate instructions.

This return is for calendar year **19 91**, OR fiscal year ended **19**

Please print or type	Your first name and initial <b>JEAN M. O'CONNELL (DECEASED)</b>	Last name	Your social security number <b>230 50 6044</b>
	If a joint return, spouse's first name and initial <b>c/o EDWARD J. WHITE, CO_EXECUTOR</b>	Last name	Spouse's social security number
	Home address (number and street). (If you have a P.O. box, see instructions) <b>118 South Royal St.</b>		Telephone number (optional) ( )
	City, town or post office, state, and ZIP code. (If you have a foreign address, see instructions) <b>Alexandria, Va. 22314</b>		For Paperwork Reduction Act Notice, see page 1 of separate instructions.

Enter name and address as shown on original return (if same as above, write "Same"). If changing from separate to joint return, enter names and addresses from original returns

same

**A** Service center where original return was filed  
**Philadelphia**

**B** Has original return been changed or audited by the IRS? ☐ Yes ☒ No  
If "No," have you been notified that it will be? ☐ Yes ☒ No  
If "Yes," identify the IRS office

**C** Are you amending your return to include any item (loss, credit, deduction, other tax benefit, or income) relating to a tax shelter required to be registered? ☐ Yes ☒ No  
If "Yes," you MUST attach Form 8271, Investor Reporting of Tax Shelter Registration Number.

**D** Filing status claimed: (Note: You cannot change from joint to separate returns after the due date has passed.)

On original return ☒ Single ☐ Married filing joint return ☐ Married filing separate return ☐ Head of household ☐ Qualifying widow(er)

On this return ☒ Single ☐ Married filing joint return ☐ Married filing separate return ☐ Head of household ☐ Qualifying widow(er)

Income and Deductions (see instructions)		A. As originally reported or as adjusted (see instructions)	B. Net change—Increase or (Decrease)—explain on page 2	C. Correct amount
(Note: Be sure to complete page 2.)				
1	Total income	125,786	99,377	225,123
2	Adjustments to income			
3	Adjusted gross income (subtract line 2 from line 1)	125,786	99,337	225,123
4	Itemized deductions or standard deduction	4,250		4,250
5	Subtract line 4 from line 3	121,536	99,337	220,873
6	Exemptions (if changing, fill in Parts I and II on page 2)	1,677	(1,677)	0
7	Taxable income (subtract line 6 from line 5)	119,859	101,014	220,873
Tax Liability	8 Tax (see instructions) (Method used in col. C)	33,032	28,334	61,366
	9 Credits (see instructions)			
	10 Subtract line 9 from line 8. Enter the result but not less than zero	33,032	28,334	61,366
	11 Other taxes (such as self-employment tax, alternative minimum tax)			
12	Total tax (add lines 10 and 11)	33,032	28,334	61,366
Payments	13 Federal income tax withheld and excess social security, Medicare, and RRTA taxes withheld	2,700		2,700
	14 Estimated tax payments	15,000		15,000
	15 Earned income credit			
	16 Credits for Federal tax on fuels, regulated investment company, etc.			
	17 Amount paid with Form 4868, Form 2688, or Form 2350 (application for extension of time to file)			
	18 Amount paid with original return plus additional tax paid after it was filed			15,332
	19 Add lines 13 through 18 in column C			33,032
<b>Refund or Amount You Owe</b>				
20	Overpayment, if any, as shown on original return (or as previously adjusted by the IRS)			
21	Subtract line 20 from line 19 (see instructions)			33,032
22	AMOUNT YOU OWE. If line 12, col. C, is more than line 21, enter the difference and see instructions			28,334
23	REFUND to be received. If line 12, column C, is less than line 21, enter the difference			

Please Sign Here

Under penalties of perjury, I declare that I have filed an original return and that I have examined this amended return, including accompanying schedules and statements, and to the best of my knowledge and belief this amended return is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

Estate of Jean M. O'Connell

*[Signature]*

6/27/92

Your signature

Date

Spouse's signature (if joint return, BOTH must sign)

Date

Paid Preparer's Use Only

Preparer's signature

Date

Check if self-employed ☐

Preparer's social security no.

Firm's name (or yours if self-employed) and address

E.I. No.

ZIP code



**Part I Exemptions** (see Form 1040 or Form 1040A instructions)  
 If you are not changing your exemptions, do not complete this part.  
 If claiming more exemptions, complete lines 24-30 and, if applicable, line 31.  
 If claiming fewer exemptions, complete lines 24-29.

	A. Number originally reported	B. Net change	C. Correct number
24 Yourself and spouse <i>Caution: If your parents (or someone else) can claim you as a dependent (even if they chose not to), you cannot claim an exemption for yourself.</i>	24		
25 Your dependent children who lived with you	25		
26 Your dependent children who did not live with you due to divorce or separation	26		
27 Other dependents	27		
28 Total number of exemptions (add lines 24 through 27)	28		
29 For tax year 1991, if the amount on page 1, line 3, is more than \$75,000, see the instructions. If line 3 is \$75,000 or less, multiply \$2,150 by the number of exemptions claimed on line 28. For tax year 1990, use \$2,050. For tax year 1989, use \$2,000. For tax year 1988, use \$1,950. Enter the result here and on page 1, line 6.	29	1,677 (1,677)	0

**30 Dependents (children and other) not claimed on original return:**

(a) Dependent's name (first, initial, and last name)	(b) Check if under age 1 (under age 2 if a 1985 or 1990 return; under age 5 if a 1988 return)	(c) If age 1 or older (age 2 or older if a 1989 or 1990 return; age 5 or older if a 1988 return) enter dependent's social security number	(d) Dependent's relationship to you	(e) No. of months lived in your home	No. of your children on line 30 who lived with you <input type="checkbox"/>	No. of your children on line 30 who didn't live with you due to divorce or separation (see instructions) <input type="checkbox"/>	No. of other dependents listed on line 30 <input type="checkbox"/>

31. If your child listed on line 30 didn't live with you but is claimed as your dependent under a pre-1985 agreement, check here ☐

**Part II Explanation of Changes to Income, Deductions, and Credits**

Enter the line number from page 1 for each item you are changing and give the reason for each change. Attach all supporting forms and schedules for items changed. Be sure to include your name and social security number on any attachments.

If the change pertains to a net operating loss carryback or a general business credit carryback, attach the schedule or form that shows the year in which the loss or credit occurred. See instructions. Also, check here ☐

Co-Executors were following 1990 return and were unaware  
decendent received a principal payment on note in 1991

Copies of Schedule D and Form 6252 which should have been  
filed are attached.

It is requested that the penalty <sup>AND INTEREST</sup> be waived in this case.

**Part III Presidential Election Campaign Fund**

Checking below will not increase your tax or reduce your refund.

If you did not previously want to have \$1 go to the fund but now want to, check here ☐

If a joint return and your spouse did not previously want to have \$1 go to the fund but now wants to, check here ☐

JEAN M. O'CONNELL

230-50-6044

A Description of property.....6541 Franconia Rd Springfield, Va  
 B Date acquired (month, day, and year).....  
 C Date sold (month, day, and year).....04/21/88  
 D Was property sold to a related party after 14May80? Yes ☐ No ☒  
 E If D is YES, was property a marketable security? Yes ☐ No ☐

## PART I - GROSS PROFIT AND CONTRACT PRICE

1 Selling price including mortgages and other debts.....(1) 760,690.  
 2 Mortgages and other debts the buyer  
 assumed or took the property subject to...(2)  
 3 Subtract line 2 from line 1.....(3) 760,690.  
 4 Cost or other basis of property sold.....(4) 32,108.  
 5 Depreciation allowed or allowable.....(5)  
 6 Adjusted basis. Subt line 5 from line 4...(6) 32,108.  
 7 Commissions and other expenses of sale....(7)  
 8 Income recapture from Form 4797, Part III.(8)  
 9 Add lines 6, 7, and 8.....(9) 32,108.  
 10 Subtract line 9 from line 1. If zero or less, stop...(10) 728,582.  
 11 If A was main home, sum Form 2119, lines 9f and 15...(11) 125,000.  
 12 GROSS PROFIT. Subtract line 11 from 10.....(12) 603,582.  
 13 Subt line 9 from line 2. If zero or less, enter zero.(13) 0.  
 14 CONTRACT PRICE. Add line 3 and line 13.....(14) 760,690.

## PART II - INSTALLMENT SALE INCOME

15 Gross profit percentage. Divide line 12 by line 14...(15) 0.7935  
 16 YEAR OF SALE ONLY-amount from line 13 (else zero)....(16) 0.  
 17 Payments received during year. Do not include interest(17) 125,188.  
 18 Add lines 16 and 17.....(18) 125,188.  
 19 Pymts rec'd in prior years. Do not include interest..(19)  
 20 INSTALLMENT SALE INCOME. Multiply line 18 by line 15.(20) 99,337.  
 21 Ordinary income part of line 20. See Instructions....(21)  
 22 Subtract line 21 from line 20. Enter here and on  
 Schedule D or Form 4797.....(22) 99,337.

## PART III - RELATED PARTY INSTALLMENT SALE INCOME

F Name, address, and taxpayer identifying number of related party

G Did the related party, during this tax year,  
 resell or dispose of the property (second disp)?...Yes ☐ No ☐

H IF G IS 'YES', DO LINES 23-30 OR CHECK ONE OF THE FOLLOWING

- ☐ Second disposition was more than 2 years after first disposition  
 (other than marketable securities) Date of disposition.  
☐ First disposition was sale/exchange of stock to issuing corp.  
☐ Second disposition was an involuntary conversion where  
 the threat of conversion occurred after first disposition.  
☐ Second disposition occurred after the death of the  
 original seller or buyer.  
☐ It can be established that tax avoidance was not a  
 principal purpose for either of the dispositions.

23 Selling price of property sold by related party.....(23)  
 24 Enter contract price, line 14 for year of first sale.(24)  
 25 Enter the SMALLER of line 23 or line 24.....(25)  
 26 Total payments rec'd by end of tax year. Add 18 & 19.(26)  
 27 Subtract line 26 from 25 (zero if minus).....(27) 0.  
 28 Multiply line 27 by line 15 for year of first sale...(28)  
 29 Part of 28 that is ordinary income. (See Instr).....(29)  
 30 Subtract line 29 from line 28. Enter here and on  
 Schedule D or Form 4797.....(30) 0.

CAUTION: Add amounts reported on Forms 1099-B & 1099-S: (a) proceeds from stocks, bonds & other securities, (b) gross proceeds from real estate trans not reported on another form. If total does not equal total of lns 1c & 8c, column (d), attach a statement explaining the difference.

PART I - SHORT-TERM CAPITAL GAINS AND LOSSES-ASSETS HELD ONE YEAR OR LESS

a. Description of property	b. Date acquired	c. Date sold	d. Sales price	e. Cost or basis	f. LOSS	g. GAIN
1a STOCKS, BONDS, OTHER SECURITIES & REAL ESTATE. INCLUDE FORM 1099-B & 1099-S.						
1b	Amounts from Sch D-1, ln 1b..			#####		
1c	TOTAL (col d of lns 1a & 1b).			#####	#####	#####
1d	OTHER TRANSACTIONS			#####	#####	#####
2	Short-term gain from Form 2119, line 10 or 14c..(2)			#####		
3	Short-term gain from Form 6252, line 22 or 30...(3)			#####		
4	Net short-term gain(loss)-prtshps, S corps, etc..(4)					
5	Short-term capital loss carryover from 1990.....(5)					#####
6	Add lines 1a, 1b, 1d & 2 thru 5 in cols (f) & (g)..(6)					
7	NET SHORT-TERM GAIN (LOSS). Combine cols (f) & (g) of ln 6.(7)					0.

PART II - LONG-TERM CAPITAL GAINS AND LOSSES-ASSETS HELD MORE THAN ONE YEAR

8a STOCKS, BONDS, OTHER SECURITIES & REAL ESTATE. INCLUDE FORM 1099-B & 1099-S.

8b	Amounts from Sch D-1, ln 8b..			#####		
8c	TOTAL (col d of lns 8a & 8b).			#####	#####	#####
8d	OTHER TRANSACTIONS			#####	#####	#####
9	Long-term gain from sale or exchange of your home from Form 2119, line 10, or 14c.....(9)			#####		
10	Long-term gain from Form 6252, line 22 or 30...(10)			#####		99,337
11	Net long-term gain/(loss)-pships, S corps, etc.(11)					
12	Capital gain distributions.....(12)			#####		
13	Gain from Form 4797, line 7 or 9.....(13)			#####		
14	Long-term capital loss carryover from 1990.....(14)					#####
15	Add lines 8a, 8b, 8d & 9 thru 14, cols (f) & (g).(15)					99,337
16	NET LONG-TERM GAIN (LOSS). Combine cols (f) & (g) of ln 15(16)					99,337

PART III - SUMMARY OF PARTS I AND II.

17 Combine lines 7 and 16 and enter net gain or (loss) here..(17) 99,337.  
18 If line 17 is a (loss), enter the SMALLER of: #####  
(a) The (loss) on line 17; or #####  
(b) \$3,000 (\$1,500 if filing married separate)....(18) 0.

PART IV - TAX COMPUTATION USING MAXIMUM CAPITAL GAINS RATE

USE THIS PART TO FIGURE YOUR TAX ONLY IF BOTH LINES 16 & 17 ARE GAINS AND:

Filing Status	Fm 1040, ln 37	Filing Status	Fm 1040, ln 37
1	\$49,300	3	\$41,075
2 or 5	\$82,150	4	\$70,450

19 Enter the amount from Form 1040, line 37.....(19) 220,873.  
20 Enter the SMALLER of line 16 or line 17.....(20) 99,337.  
21 Subtract line 20 from line 19.....(21) 121,536.  
22 Enter: a \$20,350 if single; b \$34,000 if MFJ or Qualifying widow(er); c \$17,000 if MFS; or d \$27,300 if HOH.....(22) 20,350.  
23 Enter the GREATER of line 21 or line 22.....(23) 121,536.  
24 Subtract line 23 from line 19.....(24) 99,337.  
25 Figure tax on amount on line 23. Use tax table or tax rate.....(25) 33,552.  
26 Multiply line 24 by 28% (.28).....(26) 27,814.  
27 Add lines 25 and 26. Enter here and on Form 1040, line 38.(27) 61,366.

PART V - CAPITAL LOSS CARRYOVERS FROM 1991 TO 1992

SECTION A - CARRYOVER LIMIT

28 Enter the amount from Form 1040, line 35 (minus if loss)..(28) \_\_\_\_\_  
29 Enter the loss from line 18 as a positive amount.....(29) \_\_\_\_\_  
30 Combine lines 28 and 29. If zero or less, enter zero.....(30) 0.  
31 Enter the SMALLER of line 29 or line 30.....(31) \_\_\_\_\_

SECTION B - SHORT-TERM CAPITAL LOSS CARRYOVER TO 1992

32 Enter the loss from line 7 as a positive amount.....(32) \_\_\_\_\_  
33 Enter the gain, if any, from line 16.....(33) #####  
34 Enter the amount from line 31.....(34) #####  
35 Add lines 33 and 34.....(35) \_\_\_\_\_  
36 SHORT-TERM CAPITAL LOSS CARRYOVER. Subt ln 35 from ln 32.....(36) 0.

SECTION C - LONG-TERM CAPITAL LOSS CARRYOVER TO 1992

37 Enter the loss from line 16 as a positive amount.....(37) \_\_\_\_\_  
38 Enter the gain, if any, from line 7.....(38) #####  
39 Enter the amount from line 31.....(39) #####  
40 Enter the amount, if any, from ln 32.(40) #####  
41 Sub ln 40 from ln 39. If zero or less, enter 0..(41) 0. #####  
42 Add lines 38 and 41.....(42) \_\_\_\_\_  
43 LONG-TERM CAPITAL LOSS CARRYOVER. Subt ln 42 from ln 37...(43) 0.

PART VI - ELECTION NOT TO USE THE INSTALLMENT METHOD

44 Check here if you elect out of the installment method.....[ ]  
45 Face amount of the note or other obligation.....(45) \_\_\_\_\_  
46 Percentage of valuation of note or other obligation.....(46) \_\_\_\_\_

PART VII - RECONCILIATION OF FORMS 1099-B FOR BARTERING TRANSACTIONS

47 Form 1040, line 22.....(47) \_\_\_\_\_  
48 Schedule C, D, E or F (Form 1040) (specify).....(48) \_\_\_\_\_  
49 Other form or schedule (identify) (if nontaxable, indicate reason - attach additional sheets if necessary):  
.....(49) \_\_\_\_\_

50 Total. Add lines 47 through 49. The amount should be the same as total bartering income on all Forms 1099-B & substitute statements received for bartering transactions.(50) \_\_\_\_\_



Department of the Treasury  
Internal Revenue Service  
PHILADELPHIA, PA 19255

Date of this notice: SEP. 14, 1992  
Taxpayer Identifying Number 230-50-6044  
Form: 1040 Tax Period: DEC. 31, 1991



JEAN M O'CONNELL DEC'D  
EDWARD WHITE & JEAN NADER CO EXEC  
118 S ROYAL ST  
ALEXANDRIA VA 22314-3392

For assistance you may  
call us at:

649-2361 LOCAL RICHMOND  
1-800-829-1040 OTHER VA

Or you may write to us at  
the address shown at the  
left. If you write, be  
sure to attach the bottom  
part of this notice.

28222-112-33810-2

# STATEMENT OF CHANGE TO YOUR ACCOUNT

AS YOU REQUESTED, WE CHANGED YOUR ACCOUNT FOR 1991 TO CORRECT YOUR CAPITAL GAINS DISTRIBUTIONS.

## STATEMENT OF ACCOUNT

ACCOUNT BALANCE BEFORE THIS CHANGE	PRIOR PAYMENT	\$28,334.00CR	JULY 7, 1992
INCREASE IN TAX BECAUSE OF THIS CHANGE		28,334.00	
INTEREST CHARGED - SEE ENCLOSED NOTICE - CODE 09		526.55	
AMOUNT YOU NOW OWE		\$526.55	

YOU MAY AVOID ADDITIONAL INTEREST AND PENALTIES IF YOU PAY THE AMOUNT YOU OWE BY SEP. 24, 1992. PLEASE MAKE YOUR CHECK OR MONEY ORDER PAYABLE TO THE INTERNAL REVENUE SERVICE. WRITE YOUR SOCIAL SECURITY NUMBER ON YOUR PAYMENT AND RETURN IT WITH THE BOTTOM PART OF THIS NOTICE. AN ENVELOPE IS ENCLOSED FOR YOUR CONVENIENCE. THANK YOU FOR YOUR COOPERATION.

THIS IS A RESULT OF YOUR CORRESPONDENCE DATED JUNE 27, 1992.

**Burke & Robert Bank & Trust Co.**  
Alexandria, Va.

PAY  
TO THE  
ORDER OF

*LRS*

*Twenty Eight Thousand Three Hundred Thirty Four & 10/100 DOLLARS*

FOR 1991 Amended 1040

SSN 230 50 6044

ESTATE OF JEAN M O'CONNELL

*Edward White & Jean Nader*  
CO-EXECUTORS

⑆056001066⑆ 01⑆90376⑆4⑆

make sure that IRS employees give courteous responses and correct information to taxpayers, a second IRS employee sometimes listens in on telephone calls.

Keep this part for your records

000000 104 000000 1066 000000 90376 4

# Individual Return



STAPLE HERE

## FORM 760 Virginia Individual Income Tax Return 1991

FISCAL YEAR FILERS: Enter beginning date 19 , ending date 19 , AND check here

NAME AND ADDRESS  
Use Virginia label. Otherwise, please print or type.JEAN M. O'CONNELL, Deceased,  
c/o 118 South Royal St.  
Alexandria, VA 22314  
Edward J. White, Co-ExecutorYour social security no.  
B 230-50-6044Spouse's social security no.  
A

For Office Use

Name of City ☒ or County ☐ where you were a resident on January 1, 1992: ALEXANDRIACheck here if name(s) and address are the same as shown on your 1990 Virginia return. ☐

CHECK YOUR FILING STATUS

1 ☒ SINGLE (claiming federal Head of Household? YES ☐ ) 3 ☐ MARRIED, filing separate returns. Enter spouse's social security number above. Enter spouse's full name here: 4 ☐ MARRIED, filing separately on this combined return if both had income.

ENTER YOUR EXEMPTIONS

5 (a) Check the boxes below which apply and enter the total number checked. . . . . 5 (a) ☒ 2  
Yourself ☒ 65 or Over ☒ Blind ☐  
Spouse ☐ 65 or Over ☐ Blind ☐  
(b) Number of dependents claimed on federal return (do not include you or your spouse) . . . . . (b) ☐  
(c) Filing Status 1, 2 or 3: Total number of exemptions claimed [add lines 5(a) and 5(b)] . . . . . (c) ☐  
(d) Filing Status 4: Enter the number of exemptions claimed on lines 5(a) & 5(b) by each spouse  
Each spouse MUST claim AT LEAST his or her own exemption . . . . . 5(d) YOURSELF ☐ SPOUSE ☐

NOTE

If you can be claimed as a dependent on another's return & had unearned income check here. ☐  
See Instructions for line 11.

A SPOUSE USE ONLY when Filing Status 4 is Checked

B YOURSELF For use by all other filers

STEP 1  
Compute Your VAGI6 Federal adjusted gross income from federal return . . . . . 6 125,786  
7 Additions from LINE 35 on page 2 . . . . . 7 1,866  
8 Total (add line 6 and line 7) . . . . . 8 127,652  
9 Subtractions from LINE 42 on page 2 . . . . . 9 12,000  
10 Virginia adjusted gross income (subtract line 9 from line 8) . . . . . 10 115,652STEP 2  
Deductions to Compute Virginia Taxable IncomeSTANDARD DEDUCTION OR ITEMIZED DEDUCTIONS ON SCH A  
Filing Status 1: \$3,000 may be allocated as mutually agreed (if using Filing Status 4)  
Filing Status 3: \$2,500  
Filing Status 2 or 4: Total \$5,000  
11 (a) Total Federal Itemized Deductions  
11 (b) Less State and Local income Tax Claimed 0  
11 (c) Equals Total Virginia Itemized Deductions  
11 Deductions: Enter amount from either Standard or Itemized as shown above . . . . . 11 3,000  
12 Personal exemptions (multiply \$800 by line 5(c) or 5(d)) . . . . . 12 00 1,600 00  
13 Child and dependent care expenses deduction (amount on which the federal credit is based - attach federal form or schedule) . . . . . 13  
14 Total (add lines 11, 12, and 13) . . . . . 14 4,600  
15 VIRGINIA TAXABLE INCOME (subtract line 14 from line 10) . . . . . 15 111,052STEP 3  
Compute Your Tax, Payments and Credits16 INCOME TAX: From Tax Table or Tax Rate Schedule . . . . . 16 6,126  
17 TOTAL TAX (add column A and column B, line 16) . . . . . 17 6,126  
18 PAYMENTS: (a) YOUR Virginia income tax withheld [attach W-2 Form(s)] 18 (a)  
(b) SPOUSE'S Virginia income tax withheld [attach W-2 Form(s)] . . . (b)  
(c) COMBINED 1991 est. tax payments (include credit from 1990) . . . (c) 3,270  
(d) COMBINED extension payments made with Form 760E (attach Form 760E) . . . (d)  
CREDITS: (e) COMBINED credits from Schedule CR (attach Schedule CR) . . . (e)  
19 TOTAL PAYMENTS AND CREDITS [add lines 18(a) through (e)] . . . . . 19 3,270STEP 4  
Compute Amount You Owe or Your Refund20 If LINE 17 is greater than LINE 19, enter the INCOME TAX YOU OWE and skip to line 22 . . . . . 20 2,856  
21 If LINE 19 is greater than LINE 17, enter the OVERPAYMENT AMOUNT . . . . . 21  
22 Addition to Tax, penalty and/or interest from LINE 46 on page 2 . . . . . 22  
23 If you owe tax on LINE 20, add lines 20 and 22 -OR- If LINE 21 is an overpayment and LINE 22 is larger than LINE 21, enter AMOUNT YOU OWE. Attach payment. . . . . 23 2,856  
24 If LINE 21 is larger than LINE 22, subtract line 22 from line 21 and enter the NET OVERPAYMENT AMOUNT 24  
25 Amount of overpayment on line 24 to be CREDITED to 1992 ESTIMATED income tax . . . . . 25  
26 Total (subtract the TOTAL of column A and column B, line 25 from line 24) . . . . . 26  
27 AUTHORIZED DEDUCTIONS FROM OVERPAYMENT FOR CONTRIBUTIONS below. Add (a) through (h) below. . . . . 27

Each spouse may contribute \$2 to either party

Attach check or money order or Form 760AR here.

(a) VA Nongame Wildlife Program . . . (a) (e) Open Space Recreation and Conservation Fund  
(b) \$2 VA Democratic Party . . . (b) (f) Housing Program  
(c) \$2 VA Republican Party . . . (c) (g) Family and Children's Trust Fund  
(d) U.S. Olympic Committee . . . (d) (h) Elderly and Disabled Transportation Fund

28 Amount to be REFUNDED TO YOU (subtract line 27 from line 26) . . . . . 28

SIGN YOUR RETURN ON PG. 2  
Form 760 (1991)

For Local Use

For Office Use

Coding

VA Dept. of Taxation - 2856.00



**PART I - AGE DEDUCTION FOR TAXPAYERS AGE 62 AND OVER (Read the instructions carefully.)**

When using Filing Status 2 or 4, each spouse must compute his or her own separate age deduction.

This deduction may not be taken if a subtraction has been used on line 40. Claim the one which benefits you the most.

Date of Birth ▶

SPOUSE

YOURSELF

Month Day Year Month Day Year

29 DEDUCTION BASE - If age 62, 63 or 64 by midnight, January 1, 1992, enter \$6,000

Or if age 65 or over by midnight, January 1, 1992 enter \$12,000 . . . 29

30 Total Social Security Act and/or Tier 1, Railroad Retirement Act benefits (equivalent to social security benefits). . . . . 30

31 Age Deduction: If line 29 is larger than line 30, subtract line 30 from line 29 &amp; enter the difference.

If line 29 is not larger than line 30, enter "0.00" . . . . . 31

Filing Status 1 or 3: Enter amount from line 31 in column B on LINE 36 below.

Filing Status 2: Add line 31 column A and column B and enter total in column B on LINE 36 below.

Filing Status 4: Enter amount(s) from line 31 in column A and column B on LINE 36 below.

SPOUSE	YOURSELF
Use for Filing Status 2 and 4	
	12,000.
	12,000.

**PART II - ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME (FAGI)**

32 Interest on obligations of other states. . . . . 32

33 Self-employment tax claimed as a deduction (under IRC Section 164) on federal Form 1040. . . . . 33

34 Other additions to FAGI as provided in instructions - Attach explanation. . . . . 34

35 TOTAL ADDITIONS (add lines 32 through 34). Enter here and on LINE 7 on page 1 . . . . . 35

A SPOUSE USE ONLY when filing Status 4 is checked	B YOURSELF For use by all other filers
	1866
	1,866
	1866

**PART III - SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME (FAGI)**

36 Age deduction for taxpayers who are age 62 and over by midnight, January 1, 1992, from Part I, line 31 above . . . . . 36

37 State income tax refund or credit reported as income on federal Form 1040 (Claim in same column you reported the income on line 8). . . . . 37

38 Interest or dividends on obligations or securities of the United States exempt from state income taxes, but not from federal taxes . . . . . 38

39 Social Security Act and equivalent Tier 1 Railroad Retirement Act benefits included in federal adjusted gross income on federal Form 1040. . . . . 39

40 Disability income used to compute the federal income tax credit for permanently and totally disabled persons under age 65 (see instructions - Attach Schedule R). . . . . 40

41 Other subtractions from FAGI as provided in instructions - Attach explanation. . . . . 41

42 TOTAL SUBTRACTIONS (add lines 36 through 41). Enter here and on LINE 9 on page 1 . . . . . 42

	12,000.
	12,000.
	12,000

**PART IV - ADDITION TO TAX, PENALTY AND/OR INTEREST (See instructions.)**

43 Addition to Tax: Enter amount from Form 760C or Form 760F, if applicable. . . . . 43

44 Penalty: See instructions. If due, check ☐ Late Filing/Late Payment OR ☐ Extension Penalty and enter amount here. . . . . 44

45 Interest: Interest accrued on LINE 20 (see instructions). . . . . 45

46 TOTAL (add lines 43, 44 and 45). Enter here and on LINE 22 on page 1 . . . . . 46

File this return by midnight, May 1, 1992, with your local Commissioner of the Revenue, Director of Finance or Supervisor of Assessments. ATTACH A COMPLETE COPY of each federal Schedule A, C, D, E or F filed with your federal return and all other schedules supporting gross receipts and depreciation. (See instructions.)

(We, the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return. We agree that filing separately on this combined return makes us jointly and severally liable for the amount of tax shown to be due on this return and any refunds due will be made payable to us jointly.

Please Sign Here

Estate of Jean M. O'Connell

Your Signature

Date

Daytime Phone Number

Your Occupation

Edward J. White, Co-Exec

4/10/92

703 836 5444

Spouse's Signature (if Filing Status 2 or 4, BOTH must sign)

Date

Daytime Phone Number

Spouse's Occupation

Jean M. Nader, Co-Exec

Preparer's

Signature

Date

Daytime Phone Number

Preparer's Use Only

Firm's Name (or yours if self-employed) and Address

Underpayment of  
Virginia Estimated Tax by Individuals  
Form 760C Attach to Form 760, 763, 760PY or 770

1991

Form 760C

FISCAL YEAR FILERS: begin date \_\_\_\_\_, 19 \_\_\_\_  
ending date \_\_\_\_\_, 19 \_\_\_\_

check here ☐ \*

JEAN M. O'CONNELL

Your SS No 230-50-6044

Spouse's SS No \_\_\_\_\_

Office Use

PART I - COMPUTE YOUR UNDERPAYMENT

1. 1991 Virginia Income Tax (if \$150 or less, do not file)(1) 6,126.
2. Enter 90% of the amount shown on line 1.....(2) 5,513.
3. 1990 income tax liability after nonrefundable credits...(3) 6,525.
4. Enter the amt from line 2 or line 3, whichever is less.(4) 5,513.
5. Enter the number of installment periods for which you  
were liable to make payments.....(5) 4.

LINES 6 THROUGH 14: COMPLETE EACH LINE ACROSS ALL COLS BEFORE CONTINUING  
TO NEXT LINE

	A	B	C	D
6. Due dates of installment payments.....	5/01/91	6/15/91	9/15/91	1/15/92
7. Divide ln 4 by No. install reported on line 5.....	<u>1,378.</u>	<u>1,378.</u>	<u>1,378.</u>	<u>1,379.</u>
8. Income tax withheld for each period.....				
9. Enter the overpayment cr from 1990 tax return.....				
10. Enter the amount of any timely payment made for each period in the appropriate column.....	<u>1,635.</u>	<u>1,635.</u>		
11. Underpayment or Overpayment	<u>-257.</u>	<u>-257.</u>	<u>1,378.</u>	<u>1,379.</u>
12. OTHER PAYMENTS Amount				
(a) Date 1st pymt <u>05/01/91</u> <u>257.</u>				
(b) Date 2nd pymt <u>06/15/91</u> <u>257.</u>				
(c) Date 3rd pymt				
(d) Date 4th pymt				
13. Enter the total timely payments made as of each instl due date from lns 8,9, 10 and 12.....	<u>1,635.</u>	<u>1,635.</u>		
14. Subtract ln 13 from ln 7.... If the sum of all underpymts reported is \$150 or less, stop here; you are not subj to an addition to tax.	<u>-257.</u>	<u>-257.</u>	<u>1,378.</u>	<u>1,379.</u>

LATE PAYMENT/OVERPAYMENT TABLE (see instructions for lines 11 and 12)

Dte of Pymt	Dte of Pymt	Dte of Pymt	Dte of Pymt
<u>05/01/91</u>	<u>06/15/91</u>		
Amt <u>257.</u>	Amt <u>257.</u>	Amt _____	Amt _____

**PART II - EXCEPTIONS WHICH VOID  
 THE ADDITION TO TAX**

	A	B	C	D
	5/01/91	6/15/91	9/15/91	1/15/92
15. Total amt pd and withheld from 1/1/91 thru due date...	1.635.	1.635.		
16. Exception 1: Prior year tax 100% of 1990 tax... 6.525.	1.631.	3.263.	4.894.	6.525.
17. Exception 2: Tax on prior yr inc using 91 rates.				

**Exception 3 Worksheet - Tax on Annualized 1991 Income**

	From January 1 to:	April 30	May 31	Aug 31
18a Annualized Va AGI.....				
b Annualized itemized dedn OR full standard deduction....				
c Annual child/dep care dedn..				
d TOTAL amt of exemptions claimed on your return.....	1.600.	1.600.	1.600.	
e VA taxable income.....				
f Virginia tax.....				
g Mult line 18f by appr %.....				

**Exception 4 Worksheet - Tax on 1991 Income Over a 4, 5 and 8 Month Period**

	From January 1 to:	April 30	May 31	Aug 31
19a VA adjusted gross income....				
b SUBTRACT item dedn for each period OR (if greater) the full standard deduction....				
c SUBTRACT child/dep care dedn				
d SUBTRACT tot amt of exempt..	1.600.	1.600.	1.600.	
e VA taxable income.....				
f Virginia tax.....				
g Mult line 19f by 90%.....				

**PART III - COMPUTE THE ADDITION  
 TO TAX**

	A	B	C	D
	May 1, 91	Jun 15, 91	Sep 15, 91	Jan 15, 92
20. Amt of underpymt from line 14, part I.....			1.378.	1.379.
21. Date of full pymnt from line 12, Part I.....			01/15/92	05/01/92
22a Num days from due date to pd date or 6/30/91-earliest....				
22b Num days after 6/30/91 to pd date or 12/31/91-earliest...			184.	184.
22c Num days after 12/31/91 to pd date or 05/01/92-earliest...			15.	122.
23a Mult amt on ln 22a by .00027				
b Mult amt on ln 22b by .00033			0.0607	0.0607
c Mult amt on ln 22c by .00030			0.0045	0.0366
24 Add lines 23a, 23b and 23c..			0.0652	0.0973
25 Mult amts on ln 20 by ln 24.			90.	134.
26 Addition to Tax. Add amount in each column on line 25 here and on the Addition to Tax line on your inc tax return....				224.

SEE ATTACHMENTS TO FEDERAL FORM WAIVER REQUESTED

Supporting Statements  
1991

JEAN M. O'CONNELL

SSN: 230-50-6044

NON VA TAX FREE INCOME

NUVEEN FUND.....	563.29
KEMPER MUN BOND FUND.....	1303.00
	-----
Total	1866.00
	=====

# Amendment

EDWARD J. WHITE  
ATTORNEY AT LAW  
118 SOUTH ROYAL STREET  
ALEXANDRIA, VIRGINIA 22314  
TELEPHONE 836-5444

June 30, 1992

Virginia Department of Taxation  
P. O. BOX 760  
RICHMOND, VA. 23206-0760

Re: Jean M. O'Connell  
SSN 230 50 6044  
1991 INCOME TAX RETURN

Gentlemen:

Enclosed is an amended return in this case. The amendment reflects the receipt of \$99,337.00 of taxable income which was due to a principal payment on a note.

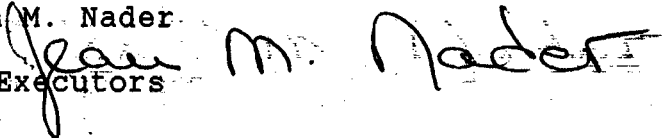
This payment was received in the Spring of 1991. Mrs. O'Connell died in September 1991. The original returns were based upon her previous year's return when there was no such payment. At the time of filing the receipt of this capital gain had not been called to the attention of the Co-Executors.

It is requested that the interest and penalty in this case be waived.

Sincerely,

  
Edward J. White

Jean M. Nader  
Co-Executors



EJW/e

AMENDED

FORM

AMENDED

STAPLE HERE

AMENDED

## 760 Virginia Individual Income Tax Return 1991

FISCAL YEAR FILERS: Enter beginning date 19\_\_ ending date 19\_\_ AND check here

## NAME AND ADDRESS

First name and initial (if joint or combined return, enter both)

Last name

Your social security number

JEAN M. O'CONNELL, Deceased

B 230- 150 6044

Present home address (number and street or rural route)

Spouse's social security number

c/o 118 South Royal St.

City, town or post office and state

ZIP Code

For Office Use

Alexandria, Va. 22314

Name of City ☒ or County ☐ where you were a resident on January 1, 1992: AlexandriaCheck here if name(s) and address are the same as shown on your 1990 Virginia return. ☐

## CHECK YOUR FILING STATUS

- 1 ☒ SINGLE (claiming federal Head of Household? YES ☐) 3 ☐ MARRIED, filing separate returns. Enter spouse's social security number above.  
 2 ☐ MARRIED, filing joint return even if only one had income. If both had income, Filing Status 4 may reduce your tax. Enter spouse's full name here:  
 4 ☐ MARRIED, filing separately on this combined return if both had income.

## ENTER YOUR EXEMPTIONS

- 5 (a) Check the boxes below which apply and enter the total number checked 5 (a) 2  
 Yourself ☐ 65 or Over ☒ Blind ☐  
 Spouse ☐ 65 or Over ☐ Blind ☐  
 (b) Number of dependents claimed on federal return (do not include you or your spouse) (b) ☐  
 (c) Filing Status 1, 2 or 3: Total number of exemptions claimed [add lines 5 (a) and 5 (b)] (c) 2  
 (d) Filing Status 4: Enter the number of exemptions claimed on lines 5 (a) and 5 (b) by each spouse 5 (d) YOURSELF  
 Each spouse MUST claim AT LEAST his or her own exemption SPOUSE

## NOTE

If you can be claimed as a dependent on another's return and had unearned income check here ☐ See instructions for line 11.

A SPOUSE USE ONLY when Filing Status 4 is checked

B YOURSELF For use by all other filers

## STEP 1

Compute Your VAGI

Do you need to file? See Line 10 Instructions

6 Federal adjusted gross income from federal return	6	225,123
7 Additions from LINE 35 on the back of this return	7	1,866
8 Total (add line 6 and line 7)	8	226,989
9 Subtractions from LINE 42 on the back of this return	9	12,000
10 Virginia adjusted gross income (subtract line 9 from line 8)	10	214,989

## STEP 2

Deductions to Compute

Virginia

Taxable

Income

<b>STANDARD DEDUCTION</b>	<b>OR</b>	<b>ITEMIZED DEDUCTIONS</b>
Filing Status 1: \$3,000	may be allocated as mutually agreed (if using Filing Status 4)	11 (a) Total Federal Itemized Deductions \$0000
Filing Status 3: \$2,500		11 (b) Less State and Local Income Tax Claimed
Filing Status 2 or 4: Total \$5,000		11 (c) Equals Total Virginia Itemized Deductions
11 Deductions: Enter amount from either Standard or Itemized as shown above	11	3,000
12 Personal exemptions (multiply \$800 by line 5 (c) or 5 (d))	12	00 1,600 00
13 Child and dependent care expenses deduction (amount on which the federal credit is based - attach federal form or schedule)	13	
14 Total (add lines 11, 12, and 13)	14	4,600
15 VIRGINIA TAXABLE INCOME (subtract line 14 from line 10)	15	210,389

## STEP 3

Compute

Your

Tax,

Payments

and

Credits

16 INCOME TAX: From Tax Table or Tax Rate Schedule	16	11,838
17 TOTAL TAX (add column A and column B, line 16)	17	11,838
18 PAYMENTS: (a) YOUR Virginia income tax withheld (attach W-2 Form(s))	18 (a)	
(b) SPOUSE'S Virginia income tax withheld (attach W-2 Form(s))	(b)	
(c) COMBINED 1991 estimated tax payments (include credit from 1990)	(c)	3,270
(d) COMBINED extension payments made with Form 760E (attach Form 760E)	(d)	2,856
CREDITS: (e) COMBINED credits from Schedule CR (attach Schedule CR)	(e)	
19 TOTAL PAYMENTS AND CREDITS (add lines 18 (a) through (e))	19	6,126

## STEP 4

Compute

Amount

You Owe

or

Your

Refund

20 If LINE 17 is larger than LINE 19, enter the INCOME TAX YOU OWE and skip to line 22	20	5,712
21 If LINE 19 is larger than LINE 17, enter the OVERPAYMENT AMOUNT	21	
22 Addition to Tax, penalty and/or interest from LINE 46 on back	22	
23 If you owe tax on LINE 20, add lines 20 and 22 - OR - If LINE 21 is an overpayment and LINE 22 is larger than LINE 21, enter AMOUNT YOU OWE. Attach payment	23	
24 If LINE 21 is larger than LINE 22, subtract line 22 from line 21 and enter the NET OVERPAYMENT AMOUNT	24	
25 Amount of overpayment on line 24 to be CREDITED to 1992 ESTIMATED income tax	25	
26 Total (subtract the TOTAL of column A and column B, line 25 from line 24)	26	
27 AUTHORIZED DEDUCTIONS FROM OVERPAYMENT FOR CONTRIBUTIONS below. Add (a) through (h) below	27	

Each spouse may contribute \$2 to either Party

- (a) VA Nongame Wildlife Program (a) ☐ 00  
 (b) \$2 VA Democratic Party (b) ☐ 00  
 (c) \$2 VA Republican Party (c) ☐  
 (d) U.S. Olympic Committee (d) ☐

- (e) ☐  
 (f) ☐  
 (g) ☐  
 (h) ☐

- (e) Open Space Recreation and Conservation Fund  
 (f) Housing Program  
 (g) Family and Children's Trust Fund  
 (h) Elderly and Disabled Transportation Fund

28 Amount to be REFUNDED TO YOU (subtract line 27 from line 26)

28

BE SURE TO SIGN YOUR RETURN ON BACK

For Local Use

For Office Use

Coding

ENC 32 (CONT)

(DETACH ABOVE STATEMENT AND MAIL WITH FULL PAYMENT. RETAIN THIS PORTION FOR YOUR RECORDS.)

ACCOUNT NUMBER	TAX	PERIOD	BILL NUMBER
230-50-6044	ESTATE	DATE OF DEATH 9-15-91	02387
DATE OF ASSESSMENT	DESCRIPTION	AMOUNT	
7-23-93	TAX PENALTY INTEREST	57.97	
TOTAL			\$57.97

REASON(S) FOR ASSESSMENT

Interest on tax from amended return

IF NOT PAID WITHIN 30 DAYS, INTEREST WILL ACCRUE AT THE APPLICABLE CURRENT RATE, FROM THE DATE OF THIS ASSESSMENT. PAYMENTS ARE APPLIED TO TAX, PENALTY AND INTEREST, IN THAT ORDER.

IF THIS ASSESSMENT IS INCORRECT OR IF YOU WISH TO PROTEST THIS ASSESSMENT, YOU MUST DO SO IN WRITING WITHIN 90 DAYS. COLLECTION ACTIVITY WILL CONTINUE UNTIL RECEIPT OF THE WRITTEN NOTIFICATION.

THIS STATEMENT DOES NOT INCLUDE ANY ASSESSMENT FOR ANY PERIOD OTHER THAN THE ONE SHOWN ABOVE. MAKE CHECK PAYABLE TO: VIRGINIA DEPARTMENT OF TAXATION; P.O. BOX 2369; RICHMOND, VA 23218-2369

PSD-97-1  
VA DEPT OF TAXATION  
1505294 (REV 1/91)

C  
O  
P  
Y

Burke & Herbert Bank & Trust Co.  
Alexandria, Va.

No. 113

68-106/560

PAY TO THE ORDER OF Virginia Dept. Taxation

Jul 28 1993

\$ 57.97

DOLLARS

FOR Interest - Amended Eate Tax

ESTATE OF JEAN M. O'CONNELL  
EDWARD J. WHITE &  
JEAN M. NADER, CO-EXECUTORS

*[Signature]*  
Jean M. Nader

⑈00000113⑈ ⑆056001066⑆ ⑈01⑈90376⑈4⑈



COMMONWEALTH OF VIRGINIA  
DEPARTMENT OF TAXATION  
NOTICE OF ASSESSMENT  
P.O. Box 2369, Richmond, VA 23218-2369  
(804) 367-8031

Account # 230-50-6044  
Bill # 02387  
Death Date 9-15-91

ESTATE TAX  
7-23-93

129 D 421P  
129 D 422P  
129 D 423P

57.97

ESTATE OF Jean M. O'Connell  
c/o Edward J. White  
118 South Royal Street  
Alexandria, VA 23214

TOTAL AMOUNT DUE

\$57.97

PSD-97-1  
1505294 (REV 1/91)

~~Duke & DeLoach Bank & Trust Co.~~  
~~Alexandria, Va.~~

No. 21

PAY  
TO THE  
ORDER OF

Virginia Dept of Taxation

June 30 19 92

68-108/580

Five Thousand Seven Hundred Twelve & 44/100

\$ 5712.00

DOLLARS

FOR AMENDED 1991 760

230 506044

ESTATE OF Jean M. O'Connell

*[Signature]*  
Jean M. O'Connell  
Co-Executors

0560010666 01 90376 4