

**UAW LEGAL SERVICES PLANS**

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**UAW-GM UAW-Ford UAW-DaimlerChrysler**

**1100 Martin Luther King, Jr. Blvd., Ste. 1, Muncie, IN 47304**

**Phone: (765) 288-8980 Fax: (765) 288-8981**

June 27, 2005

Mr. Walter C. Robbins  
8400 W. CR 400 S.  
Yorktown, IN 47396

Re: Your Case No. 2005-155-00665  
Problem Code: 103

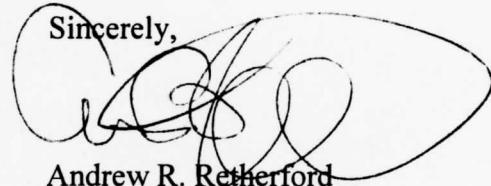
Dear Mr. Robbins:

Please find enclosed copies of the Indiana Inheritance Tax Return that we filed with the Court and the Order Determining Inheritance Tax Due filed by the Court. If you have any questions regarding the enclosed documents, please feel free to call me.

The tax due is \$36,683.44. However, if the tax is paid within nine (9) months of your sister's death, the estate is entitled to a 5% discount. This makes a tax currently due of \$34,849.27.

Please provide me with a check payable to the Delaware County Treasurer in the amount of \$34,849.27. The Assessor has released the 1<sup>st</sup> Merchants account that has approximately \$46,069.59. Therefore, you may use those funds to pay the tax.

Sincerely,



Andrew R. Retherford  
Attorney at Law

Enclosures

STATE OF INDIANA )  
 ) SS: IN THE DELAWARE CIRCUIT COURT NO. 1  
 COUNTY OF DELAWARE ) OF DELAWARE COUNTY  
 ) DIV. OR ROOM NO.  
 ) CAUSE NO. 18C01-0506-MI-57

In the Matter of the Estate of )  
 ) SSN: 306-14-8007  
 Ina M. Henderson )  
 )  
 )  
 )

**ORDER DETERMINING INHERITANCE TAX DUE FOR INDIANA RESIDENT**

This matter having come before this court on this day, and the court having heard the evidence and being duly advised in the premises, now finds that:

1. The decedent died a resident of this county on May 21, 2005.
2. The inheritance tax return was previously filed with this court and referred to the county assessor, or a petition for a no tax determination was previously filed.
3. The Appraiser's Report, if any, was duly filed and notice, unless waived, was given pursuant to IC 6-4.1-5-9.
4. The fair market value on the decedent's date of death of the property interests subject to the inheritance tax is as follows:

Total Gross FMV of Estate	\$ 404,777.39
Total Value of Allowable Deductions	\$ 7,443.00
Total Net FMV of Estate	\$ 397,334.39

5. The amount of inheritance tax due, determined as indicated is:

NAME	Relationship	Value of Interest	Exemption	Tax Rate	Amount of Tax	
Walter C. Robbins	Brother	\$397,334.39	\$500.00	7%, 10%	\$36,683	44

Total Tax \$ 36,683.44

6. The interest on any delinquent inheritance tax due is at the rate of N/A percent per annum from the date of death through the date of this order, and thereafter at the rate of ten percent per annum until paid.
7. The total penalty for late filing of the inheritance tax return, pursuant to IC 6-4.1-4-6, is \$ N/A.
8. The description of all Indiana real property owned by the decedent at the time of death is attached hereto as Exhibit A and made a part hereof as if included herein.

WHEREFORE, IT IS ORDERED That the above named beneficiaries of this estate and/or their legal representative pay the amounts as above set forth.  
 All of which is ordered this 24<sup>TH</sup> day of June, 2005.

Distribution:  
 Andrew R. Retherford, UAW Legal Services Plan,  
 1100 Martin L. King Blvd., Muncie, IN 47304

Marianne Robbins  
 Judge

## UAW LEGAL SERVICES PLANS

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UAW-GM UAW-Ford UAW-DaimlerChrysler  
1100 Martin Luther King, Jr. Blvd., Ste. 1, Muncie, IN 47304  
Phone: (765) 288-8980 Fax: (765) 288-8981

June 29, 2005

Mr. Walter C. Robbins  
8400 W. CR 400 S.  
Yorktown, IN 47396

Re: Your Case No. 2005-155-00665  
Problem Code: 103

Dear Mr. Robbins:

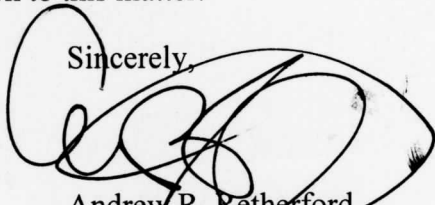
Please find enclosed a copy of the Receipt for Payment of Inheritance Tax.

Please review this document and call me to discuss it if you have any questions.

The Assessor will be releasing all the funds at First Merchants Bank and Old National Bank. They apparently do not have Consent to Transfer forms from the other banks. You may wish to get with those other banks so that they can submit these forms to the Assessor for the release of the funds.

Thank you for your immediate attention to this matter.

Sincerely,



Andrew R. Ketherford  
Attorney at Law

Enclosure



1853383

**Distribution of Copies**  
 White - Indiana Department of Revenue  
 Yellow - Payor  
 Pink - File Copy

Cause No. 18C01-0506-MI-57 Social Security No. 306-14-8007  
 County of Delaware Indiana, June 29, 2005  
 Received of First Merchants Bank of the estate of  
Jane M. Henderson (Administrator, Executor, Trustee, Heir or Legatee)  
 deceased ( who died on or about May 21, 2005 ).  
 the sum of Thirty four thousand eight hundred forty nine and 22/100 Dollars,  
 being a (full, partial, estimated) payment on Inheritance Tax and interest due the State under the provisions of the  
 Indiana Inheritance Tax Law. This payment is made pursuant to the order of the court dated 6-24-05.

**COMPUTATION OF AMOUNT DUE**

1. Tax ordered due			36,683	44
2. Tax previously credited on this estate -- Receipt No.				
(List additional receipt number and payment dates on back if necessary.) Dated _____				
3. Balance of tax due after all previous payments			36,683	44
4. Interest due at 6% per annum for _____ Yr., _____ Mo., and _____ days				
5. Interest due at 10% per annum for _____ Yr., _____ Mo., and _____ days				
6. Total interest due				
7. Penalty ordered due by the court				
8. Total due			36,683	44

**SUMMARY OF AMOUNT PAID**

A. Amount of this payment			34,849	27
B. Plus discount (5% if paid within nine months of the date of death)			1834	17
C. Minus total interest due (from line 6 above)				
D. Amount credited toward tax due			36,683	44
E. Remainder credited toward penalty due				
F. Balance of tax and/or interest due				

Payment Type  Cash  Check  MO

By Warren E. Beebe County Treasurer  
Sueann E. Dillon Deputy Treasurer

Countersigned: \_\_\_\_\_ 20 \_\_\_\_\_

Seal

By \_\_\_\_\_ Inheritance Tax Administrator  
 \_\_\_\_\_ Deputy

## UAW LEGAL SERVICES PLANS

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UAW-GM UAW-Ford UAW-DaimlerChrysler

1100 Martin Luther King, Jr. Blvd., Ste. 1, Muncie, IN 47304

Phone: (765) 288-8980 Fax: (765) 288-8981

August 11, 2005

Mr. Walter C. Robbins  
8400 W. CR 400 S.  
Yorktown, IN 47396

Re: Your Case No. 2005-155-00665  
Problem Code: 103

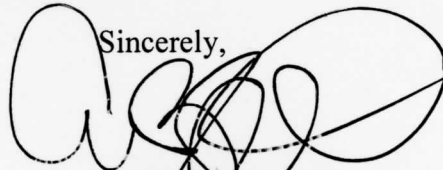
Dear Mr. Robbins:

Please find enclosed a copy of the Closing Letter from the Indiana Department of Revenue.

Please review this document and call me to discuss it if you have any questions. Also, I have an additional document for you to sign relating to the claim for the GM life insurance proceeds. Please call for an appointment with me to sign that document.

Thank you for your immediate attention to this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "AR Retherford", written over a large, loopy flourish.

Andrew R. Retherford  
Attorney at Law

Enclosure



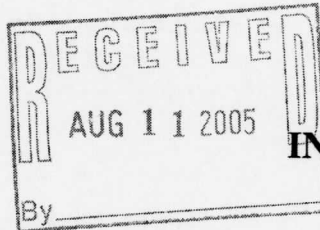
## DEPARTMENT OF REVENUE

FAX: (317) 233-6489

LEGAL DIVISION  
INDIANA GOVERNMENT CENTER NORTH  
100 N. SENATE AVE., Room N248

08/08/2005

ANDREW R. RETHERFORD  
ATTORNEY AT LAW  
1100 MARTIN L KING JR BLVD  
MUNCIE, IN 47304



## INDIANA INHERITANCE TAX CLOSING LETTER

RE: Estate of                                   INA M. HENDERSON  
IH File No.                                   524738  
County                                        DELAWARE  
Date of Death                                05/21/2005  
Social Security No.                        306-14-8007

DEAR MR. RETHERFORD :

This letter is evidence that the determination of Indiana death taxes has been accepted as determined by the estate, or as determined after an adjustment agreed to by the estate.

The tax determination will not be reopened, except in the case of fraud or an appraisal issue (Ind. Code §6-4.1-7-2).

This letter is not proof of payment. If there are any questions, please contact the person whose name and telephone number are shown below.

Sincerely,

A handwritten signature in cursive script, appearing to read "Lettice Otero".

Lettice Otero  
Administrator  
Inheritance Tax Division

Tax Analyst : Deana M. Smith  
Telephone No : (317) 232-2154

## **UAW LEGAL SERVICES PLANS**

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**UAW-GM UAW-Ford UAW-DaimlerChrysler**

**1100 Martin Luther King, Jr. Blvd., Ste. 1, Muncie, IN 47304**

**Phone: (765) 288-8980 Fax: (765) 288-8981**

December 5, 2005

Mr. Walter C. Robbins  
8400 W. CR 400 S.  
Yorktown, IN 47396

Re: Your Case No. 2005-155-00665  
Problem Code: 103

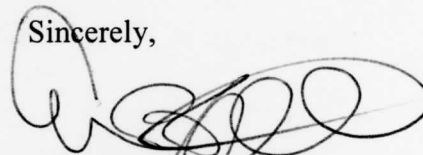
Dear Mr. Robbins:

Please find enclosed a copy of the Closing Letter from the Indiana Department of Revenue.

Please review this document and call me to discuss it if you have any questions. This matter is now resolved.

Thank you for using our services.

Sincerely,

A handwritten signature in black ink, appearing to read "Andrew R. Rotherford", written over a circular stamp or seal.

Andrew R. Rotherford  
Attorney at Law

Enclosure



## DEPARTMENT OF REVENUE

LEGAL DIVISION  
INDIANA GOVERNMENT CENTER NORTH  
100 N. SENATE AVE., Room N248

FAX: (317) 233-6489

12/02/2005

ANDREW R. RETHERFORD  
ATTORNEY AT LAW  
1100 MARTIN L KING JR BLVD  
MUNCIE, IN 47304

## INDIANA INHERITANCE TAX CLOSING LETTER

RE: Estate of	INA M. HENDERSON
IH File No.	524738
County	DELAWARE
Date of Death	05/21/2005
Social Security No.	306-14-8007

DEAR MR. RETHERFORD :

This letter is evidence that the determination of Indiana death taxes has been accepted as determined by the estate, or as determined after an adjustment agreed to by the estate.

The tax determination will not be reopened, except in the case of fraud or an appraisal issue (Ind. Code §6-4.1-7-2).

This letter is not proof of payment. If there are any questions, please contact the person whose name and telephone number are shown below.

Sincerely,

A handwritten signature in black ink that reads "Kristen M. Kemp".

Kristen M. Kemp  
Administrator  
Inheritance Tax Division

Tax Analyst : Deana M. Smith  
Telephone No : (317) 232-2154



# STATE of INDIANA



INDIANAPOLIS, 46204-2253

IH-22 (Rev 1991)

## DEPARTMENT OF REVENUE

LEGAL DIVISION  
INDIANA GOVERNMENT CENTER NORTH  
100 N. SENATE AVE., Room N248

FAX: (317) 233-6489

IN THE MATTER OF THE INHERITANCE/ESTATE  
TAX PROCEEDINGS IN THE ESTATE OF

CERTIFICATE OF INHERITANCE /ESTATE  
TAX PAID TO STATE OF INDIANA

INA M. HENDERSON DECEASED

CAUSE NO. \_\_\_\_\_

I hereby certify that I am the duly appointed and qualified Inheritance Tax Administrator of the Indiana Department of Revenue.

That as such Administrator, I am custodian of the Inheritance Tax records of the Indiana Department of Revenue.

That such Inheritance Tax records disclose that:

(1) Decedent's Date of Death was 05/21/2005 ;

(2) Decedent was a resident of DELAWARE County.

State of INDIANA ; and

(3) (a) The payment of tax (discount, interest and penalty excluded) to the State of Indiana in settlement of the inheritance/estate tax liability in

the subject estate was \$36,683.44

(b) That payment (refund if indicated) of such tax was made on the following dates:

<u>\$34,849.27</u>	on	<u>29TH</u>	day of	<u>JUNE</u>	<u>2005</u>
_____		_____	day of	_____	_____
_____	on	_____	day of	_____	_____
_____	on	_____	day of	_____	_____

I hereby certify that:

(a) The amount of death tax paid (exclusive of discount, interest, and penalty) was in an amount equal to the amount shown above:

(b) No Claim for Refund of such tax or any part thereof is pending.

Dated December 2, 2005

Kristen M. Kemp  
Inheritance Tax Administrator  
Indiana Department of Revenue

**"Equal Opportunity Employer"**