



COMMISSIONER OF ACCOUNTS OFFICE  
CIRCUIT COURT OF FAIRFAX COUNTY

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



JESSE B. WILSON, III  
Commissioner of Accounts

ROBERT J. McCANDLISH, JR.  
Deputy Commissioner of Accounts

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

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

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

Please be advised of the following:

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

**This is regarding your seventh accounting**

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

- \_\_\_ A. It was unsigned and is being returned herewith for execution.
- \_\_\_ B. Supporting vouchers are incomplete. Please furnish the following:
- \_\_\_ C. It was not signed by resident co-fiduciary.
- \_\_\_ D. Fee for stating and recording was not submitted/insufficient. Please submit your check made payable to "Commissioner of Accounts" in the amount of \$\_\_\_\_\_.

E. Other: **Interest or Income must be listed on your accounting. Please amend your accounting to reflect this amounts. Thanks, Stephanie**

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

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

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

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

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

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

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

- \_\_\_ 7. Other:

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

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

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

Dear Ms. Barnes:

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

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

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

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

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

Sincerely,



Anthony O'Connell

Enclosure: Commissioner of Accounts letter of January 12, 1993

# KELLER BRUNER & COMPANY, P.C.

Certified Public Accountants • Management Consultants

February 12, 1993

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

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

Dear Mr. O'Connell:

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

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

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

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Mr. Anthony O'Connell  
February 12, 1993

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


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

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

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

Very truly yours,

KELLER BRUNER & COMPANY, P.C.

  
Forest N. Balderson

FNB/hoc  
Enclosures