

bk467p191-11p (with markups)

# Bk467p191

(Estate's First Court account at Book 467 pages 191 through 196)

**Not Reported**

**\$125,188**

**April 21, 1991**

The April 21, 1991, payment of \$125,188 from the Lynch note to Jean O'Connell was not reported to the IRS. In my May 29, 1992, letter to Edward White I said it was taxable and should be reported, and he reported it on an amended return. Can we expose the accounting trail for the April 21, 1991, payment of \$125,188?

77100  
 13-10-92  
 10-26-91  
 #1292  
 11-2-92  
 + 60. debts to demands here

VIRGINIA: IN THE CIRCUIT COURT OF FAIRFAX COUNTY

IN RE: ESTATE OF JEAN M. O'CONNELL

FIDUCIARY NO. 49160

Date of Qualification: December 10, 1991

FIRST ACCOUNTING OF

EDWARD J. WHITE AND JEAN M. NADER

Our innocent sister Jean Nader is being used.

CO-EXECUTORS

September 15, 1991 - September 15, 1992

RECEIPTS

Inventory Items

ck Wash Gas Light Co. 8/1/91	105.00 ✓
ck Signet 8/5/91	39.60 ✓
ck A. G. Edwards 8/15/91	2,346.63 ✓
ck Kemper Mun Bond Fund 4/30/91	162.86 ✓
ck Kemper Mun Bond Fund 5/31/91	162.86 ✓
ck Kemper Mun Bond Fund 7/31/91	162.86 ✓
ck Kemper Mun Bond Fund 8/30/91	162.86 ✓
Ck Nuveen Fund 3/1/91	63.00 ✓
Ck Nuveen Fund 5/1/91	63.00 ✓
ck Nuveen Fund 6/3/91	63.00 ✓
ck Nuveen Fund 8/1/91	66.50 ✓
ck Nuveen Fund 9/3/91	66.50 ✓
ck American Funds 9/9/91	424.76 ✓
Sovran Bank #4536-2785	3,310.46 ✓
First Virginia Bank #4076-1509	22,812.52 ✓
Fx Co. Ind Dev Bond	109,587.00 ✓
Franklin Va. Fund 4556.001 sh	51,396.34 ✓ AMD ✓
Investment Co. of America 3861.447 sh	65,663.91 ✓
Kemper Mun Bond Fund 2961.152 sh	30,396.23 ✓
Nuveen Premium Inc Mun Fund 700 sh	11,200.00 ✓ AMD ✓
Washington Gas Light Co. 200 sh	6,375.00 ✓
Signet Banking Corp 198 sh	4,331.25 ✓
Lynch Properties note	518,903.26 ✓
Travelers Check	20.00 ✓
1988 Plymouth Van	8,000.00 ✓
Am Funds ck 5/10/91	326.60 ✓
USAA Subscriber sav acct	25.10 ✓ AMD ✓
Sub Total Inventory Items	836,237.10 ✓

BK0467 0191

The cash payment of \$545,820 to the estate was not recorded except for the \$26,917,17 in interest. This note was paid off in full by a payment of \$545,820 to the estate on April 21, 1992. The note is reported to the IRS as late as April 10, 1995, as if it would still not be paid off until its scheduled maturity date of April 21, 1995. The note is not mentioned in the second accounting to the court. It should not disappear from the court accounting with no explanation.

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Receipts During Period

BK U467 0192

First Virginia Bank int	399.58
ck Nuveen 11/1/91	66.50
ck WGL 11/1/91	105.00
ck Kemper 10/31/91	162.86
ck Nuveen 10/1/91	66.50
ck Kemper 9/30/91	162.86
Va. 1990 refund	1,605.58
Nuveen 12/31/91	66.50
Kemper 12/31/91	384.95
Kemper 11/29/91	162.86
Signet 11/27/91	39.60
Nuveen 12/2/91	66.50
Blue Cross 10/10/91	88.78
Int B&H earned 2/11	111.22
Nuveen 2/3/92	66.50
WGL div 2/1/92	105.00
Sovran int DOD-3/2/92	71.52
ck Signet 2/26/92	39.60
ck A. G. Edwards (Fx bond) 2/18/92	3,520.00
ck Kemper 2/28/92	171.75
ck Nuveen 3/2/92	66.50
Int B&H 3/10	246.12
ck Kemper 1/31/92	171.75
Int B&H 4/10	210.76
Int Lynch Prop Note DOD-4/21/92	26,917.17
Int fm Harold 'Connell Trust	816.00
Debt fm Harold O'Connell Trust [1,475.97 - 816.00 = 659.97]	659.97
Nuveen 4/1/92	66.50
USAA refund	34.37
Int B&H 5/11	1,144.70
A. G. Edwards 5/27-Signet \$107 div	
WGL div 39.60	146.60
Int earned B&H	1,037.93
Nuveen 6/1/92	66.50
Int earned B&H	666.39
Nuveen 7/1/92	66.50
Int earned B&H	451.50
Nuveen 8/3/92	66.50
Nuveen 9/1/92	67.90
Nuveen 9/1/92	24.50
Int earned B&H	406.86
Inc Invest Co. of America DOD-9/15/92	5,403.87
A. G. Edwards acct Fx bond int	3,520.00
A. G. Edwards acct Signet div	39.60
A. G. Edwards acct WGL div	107.00
Kemper Mun Bond Fund DOD-9/15/92	1,468.42
Franklin Va. Fund DOD-9/15/92	5,590.85
Sub Total Receipts during period	56,928.42 ✓
TOTAL RECEIPTS	893,165.52 ✓

What accounting trail did  
Commissioner of Accounts Jesse  
Wilson approve for these numbers  
if not  $1,475.97 - 816.00 = 659.97$ ?

The accounting trail  $1,475.97 - 816.00 = 659.97$  is the simplest example of an accounting entanglement. If you can recognize the dynamics in this simple example you can recognize the same dynamics in the far more complicated examples. The accountants who created it, framed me with it, reported it, and approved it, do not recognize this accounting trail or any accounting trail for these numbers. The ubiquitous accounting entanglements in Bk467p191 make the accounting trails impossible to expose.

There are two versions of the estate tax return extension request (IRS Form 4768) and two versions of the estate tax return (IRS Form 706) with the same dates but for different amounts. One version says \$175,000 was paid to the IRS on June 11, 1992, and one version says \$119,000 was paid to the IRS on June 11, 1992. There should only be one version. Can we expose the accounting trails for the two versions and find out where the \$70,051 "overpayment" went?

DISBURSEMENTS

Item	Ckno	
1 Colonial Emerg Phys (med bill)	1	10.40 ✓
VOID	2	
2 Fairfax Circ Ct. letters	3	14.00 ✓
3 Jean M. Nader probate tax reimb	4	1,269.00 ✓
4 NationsBank Car loan payoff	5	1,364.97 ✓
5 Checks		15.89 ✓
6 Jean Nader int on Hallmark acct while dep in estate acct	7	270.82 ✓ <sup>1</sup>
7 Commissioner of accounts Inventory	8	61.00 ✓
8 IRS 1991 1040 return	9	15,332.00 ✓
9 Va. Dept Tax 1991 return	10	2,856.00 ✓
10 Jean M. Nader, disb	11	75,000.00 ✓
11 Jean M. Nader, bills pd SHE IS OWED 30cents	12	8,559.00 ✓
12 Sheila Ann O'Connell-Shevenell, disb	13	75,000.00 ✓
13 Sheila Ann O'Connell-Shevenell, cem bill	14	475.00 ✓
14 Anthony M. O'Connell, disb	15	75,000.00 ✓
15 Anthony M. O'Connell int/disp 4/22-5/20	16	230.14 ✓ <sup>2</sup>
16 A. G. Edwards legal charge (debit fm div)		40.00 ✓
17 IRS estimated Estate Tax	17	119,000.00 ✓ <sup>3</sup>
18 Virginia estimated Estate Tax	18	31,000.00 ✓ <sup>3</sup>
19 IRS 1991 income tax	19	28,334.00 ✓
20 Va Dept Tax 1991 amended return	21	5,712.00 ✓
21 National Fire Ins Co of Hartford Nuveen bond	22	169.26 ✓ <sup>4</sup>
22 U. S. Trust processing fee	23	20.00 ✓ <sup>4</sup>
23 Harold O'Connell Trust, appraisal	24	2,000.00 ✓ <sup>5</sup>
24 Jean M. Nader, disbursement	101	33,000.00 ✓
25 Anthony M. O'Connell, disbursement	102	33,000.00 ✓
26 Sheila Ann O'Connell-Shevenell, dis	103	33,000.00 ✓
27 IRS est share of int due 91 amd tax	104	241.81 ✓ <sup>6</sup>
28 1988 Plymouth Van to Anthony O'Connell		8,000.00 ✓
<b>TOTAL DISBURSED</b>		<b>548,975.29 ✓</b>

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 UNRECORDED  
 ETC.

Vouchers in support of these disbursements are submitted herewith.

NOTES:

1. Decedent had a POD account in Hallmark Bank with Jean Nader. The bank erroneously paid the amount to the estate. This figure is the interest earned on that sum while in the estate account.
2. This represents interest earned in the estate account on the amount of the disbursement while the disbursal was delayed. This is to equalize the disbursements among the legatees.
3. Estimated tax was paid with an extension request.
4. Expenses incurred due to lost Nuveen certificate of ownership.

BK0467 0194

5. Decedent owned a partial interest in 15 acres of land in Accotink. The Harold O'Connell Trust owned the other share. The estate agreed to pay for the appraisal which hopefully will reduce the value of the tract by 50%. The beneficiaries of the Trust are the same persons as the devisees under the will and in the same shares.

6. When the 1991 income tax was prepared by Edward J. White, Co-Executor, a large capital gain was omitted necessitating the filing of an amended return. \$526.55 was assessed in interest by the IRS. The figure is the amount of interest earned by the estate while the amount due the IRS was in the estate bank account. The balance of the interest assessment was paid by Edward J. White.

7. Jean M. Nader and Sheila O'Connell-Shevenell agreed that the vehicle should be disbursed to Anthony M. O'Connell in addition to his 1/3 share of the remainder of the estate.

RECONCILIATION

SUM RECEIPTS	893,165.52 ✓
SUM DISBURSED	548,975.29 ✓
RECEIPTS LESS DISBURSEMENTS	344,190.23 ✓

ON HAND

Burke and Herbert Bank & Trust Co.	49,110.76
Investment Co. of America (A. G. Edwards)	71,067.78
Franklin Virginia Fund (A. G. Edwards)	56,987.19
Kemper Municipal Bond Fund (A. G. Edwards)	31,864.65
Fx Co. Ind Dev Bond (A. G. Edwards) Inv value	109,587.00
A. G. Edwards MMA and cash	3,666.60
Nuveen Premium Inc Mun Fund (A. G. Edwards)(invval)	11,200.00
Washington Gas Light Co. 200 sh (Inv value)	6,375.00
Signet Banking Corp 198 sh (Inv value)	4,331.25

TOTAL ON HAND TO BE DISTRIBUTED	344,190.23 ✓
DIFFERENCE	0.00

DATE: October 16, 1992


Edward J. White  
Co-Executor

Jean M. Nader  
Co-Executor

This is an accounting entanglement. If the accounting trail for the \$125,188 payment to Jean O'Connell on April 21, 1991, was attempted to be exposed, history suggests that this accounting entanglement of \$241.81 would obstruct it. I believe the entanglement numbers are  $526.55 - 284.71 = 241.81$

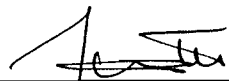
IN THE OFFICE OF THE COMMISSIONER OF ACCOUNTS  
CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

At the request of Edward J. White,  
Co-Executor and Attorney and Agent \_\_\_\_\_ of the estate  
of Jean M. O'Connell, deceased, I gave  
the notice required by Section 64.1-171 of the Code of Virginia,  
1950, as amended, setting the 30th day of December, 1992,  
at 10:30 A.M. at my office in Fairfax, Virginia, as the time  
and place for receiving proof of debts and demands against the  
estate of Jean M. O'Connell.

At the said time and place, no one appeared to offer to  
prove any debts or demands against said estate. 

I hereby certify that I have stated the foregoing account  
of Jean M. O'Connell, deceased, after  
having given the notice required by law, and have approved the  
same. Vouchers for the disbursements were submitted to me.

GIVEN under my hand this 20th day of March,  
1993.

  
\_\_\_\_\_  
Jesse B. Wilson, III  
Commissioner of Accounts  
Fairfax County, Virginia

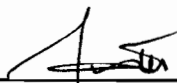
BK0467 0195

BK 0467 0196

STATE OF VIRGINIA  
COUNTY OF FAIRFAX, to-wit:

I, JESSE B. WILSON, III, Commissioner of Accounts for Fairfax County, Virginia, do hereby certify that I have this day stated the foregoing account, after having given the notice required by law, and have approved the same. Vouchers for said disbursements were submitted therewith.

GIVEN under my hand this 7<sup>th</sup> day of March, 1993.


  
\_\_\_\_\_  
JESSE B. WILSON, III  
Commissioner of Accounts  
Fairfax County, Virginia

IN THE CLERK'S OFFICE OF THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA:

I, JOHN T. FREY, Clerk of the Circuit Court of Fairfax County, Virginia, do hereby certify that the foregoing Account or Report has been filed in my office for more than fifteen days, and that no exceptions have been filed thereto, and the same is now recorded pursuant to the provisions of §§ 26-33 and 26-35 of the Code of Virginia, as amended.

GIVEN under my hand this 7<sup>th</sup> day of April, 1993.

TESTE: JOHN T. FREY, CLERK

BY:   
Deputy Clerk





**Missing**

**\$545,820**

**April 21, 1992**

The accountants do not mention the cash payment of \$545,820 to the Estate from the payoff of Lynch Note 1 on April 21, 1992, and the payment does not show in the accountings or tax returns.

When the accountants told the beneficiaries that the Lynch note would not produce any capital gain, I told them that it would and the taxes were paid. At that time I did not know that they were not reporting the \$545,820 payment. So strangely, the payment was not reported but the taxes on the payment were paid.

Can we expose the accounting trails of the \$545,820 payment?



**Missing**

**\$70,051**

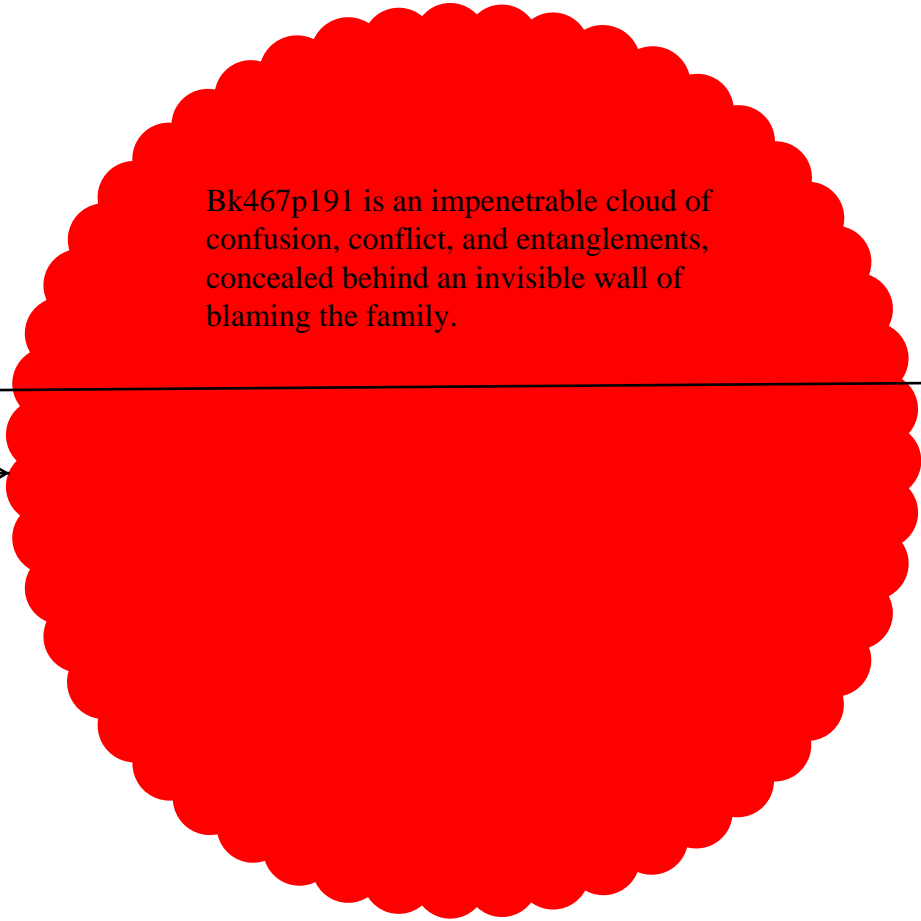
**June 11, 1992**

There are two versions of the extension request (IRS Form 4768) and two version of the estate tax return (IRS Form 760) with the same dates but for different amounts. One version says \$175,000 was paid to the IRS on June 11, 1992, and one version says i\$119,000 was paid to the IRS on June 11, 1992. There should only be one version. The \$70,051 over payment reported on the \$175,000 version disappears from the accounting.

Can we expose the accounting trail of the \$70.051?

Please follow follow the numbers and not the rhetoric.

The entanglement trail  $1,475.97 - 816.00 = 659.97$  is not recognized



Bk467p191 is an impenetrable cloud of confusion, conflict, and entanglements, concealed behind an invisible wall of blaming the family.

The cash payment of \$545,820 to the estate on April 21, 1992, was not recorded.

The evidence is in actually exposing the accounting trails of the CPA Joanne Barnes and the Attorney Edward White at bl467p191 in the public record and finding out where the money went. This would be the turning point: it's the law, and the public trusts that it is actually done. Can we connect the dots?

- (1) The dot for Bk467p191 being concealed for twenty years.
- (2) The dot for killing the messenger who has been trying to expose it for twenty years.
- (3) The dot for judgements made for twenty years without exposing it.