



[Stearns County \(Minn.\)](#)
[Probate Court: Probate case](#)
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State of Minnesota, }
 County of Stearns }

IN PROBATE COURT

File No. 19,471

IN THE MATTER OF THE ESTATE OF

Joseph Kowalkowski

Decedent

INVENTORY AND APPRAISAL

Date of Death October 19, 1962

OATH OF APPRAISERS

State of Minnesota, } ss.
 County of Stearns }
 F. E. Stein }

I, George Mainz, and
 do solemnly swear that I will honestly, faithfully and
 impartially perform all the duties of the office and trust which I now assume as appraiser of the estate of
 Joseph Kowalkowski, decedent to the best of my ability, So Help Me God.

Subscribed and sworn to before me this
 1st day of February, 1963

J. J. Willenbring
 Notary Public, Stearns County, Minn.
 My commission expires September 29, 1964

(SEAL)

INVENTORY AND APPRAISAL

The undersigned representative of the estate of the above named decedent, represent and show to the court—

That the following is a true and correct inventory of all the property of the above named estate, both real and personal, which has come into her possession and of which she has knowledge after diligent search and inquiry concerning the same, classified as follows, to-wit:

CLASS I—Real Estate:

(a) The homestead of decedent, being in the County of
 , State of Minnesota, consisting
 of acres in area described as follows, to-wit:
 (give acreage)

None

(b) All other real estate of decedent being in the County
 of , State of Minnesota,
 described as follows, to-wit:

None

Specify Encumbrances
and Respective AmountsNet Value Over
Encumbrances

FORWARDED

00362119

CLASS V—Mortgages, Bonds, Notes and other Written Evidences of Debt: (Show Encumbrances, if any)

| (Here list any written obligations of any kind due and owing decedent, with interest rate and maturity, also book and page of record of Mortgages) | Interest to Date of Death | Principal | Appraised Value of Principal & Interest |
|--|---------------------------|-----------|---|
| None | \$ | \$ | \$ |
| Total Value of Mortgages, Bonds, Notes, etc. | | | \$ None |

CLASS VI—All other Personal Property:

| (Here list Cash, Book Accounts, Annuities, Farm Crops, Machinery, etc.) | Specify Encumbrances and Respective Amounts | Net Value Over Encumbrances |
|---|---|-----------------------------|
| None | \$ | \$ |
| Total Value of All Other Personal Property | | \$ None |

SUMMARY

The total value of all the real estate of decedent, as valued by the appraisers herein, is - - \$.00
The total value of all the personal property of decedent, as valued by the appraisers herein, is - \$25,960.11
The total value of the entire estate of decedent, as valued by the appraisers herein, is - - \$25,960.11

Respectfully submitted,

Atene Karmalharshi

Representative...

NOTE: If estate is over \$10,000.00 or subject to Inheritance Tax, make this in triplicate and file in Probate Court.

VERIFICATION

State of Minnesota, }
 County of Stearns } ss. Irene Kowalkowski

being duly sworn, on oath say s. that she is the representative of the estate above specified; that she has read the foregoing inventory subscribed by her and know s. the contents thereof and that the same is a true and correct inventory of all of the estate of the decedent that has come to her possession or knowledge.

Subscribed and sworn to before me this
 14th day of January, A. D. 19 63

J. J. Willenbring
 Notary Public, Stearns County, Minn.
 My commission expires September 29, 19 64

Irene Kowalkowski
 Representative

CERTIFICATE OF APPRAISERS

State of Minnesota, }
 County of Stearns } We, the undersigned appraisers, duly appointed by the Probate Court of Stearns County, Minnesota, to appraise the estate of Joseph Kowalkowski, Decedent, having first duly taken and subscribed the oath prescribed by law and hereto annexed, hereby certify and return, that we have carefully examined and considered the inventory of said estate delivered to us by the representative of said estate and the property therein described, and have faithfully and impartially and to the best of our knowledge and ability, appraised the said property, and set down opposite each item thereof in figures the value thereof in money, and have footed up by itself the amount and value of each class of said property, and of the whole of said estate.

Dated this 1st day of February, A. D. 19 63

George Keim
[Signature]
 Appraisers

File No. 19,471

State of Minnesota,
 County of Stearns

PROBATE COURT

IN THE MATTER OF THE ESTATE OF
 Joseph Kowalkowski

Decedent

Inventory and Appraisal

| | | | |
|-------------------|---|---|--------------|
| Total Personal | - | - | \$ 25,960.11 |
| Total Real Estate | - | - | \$.00 |
| Total Appraisal | - | - | \$ 25,960.11 |

Due service of the within inventory and appraisal is hereby admitted this day of , 19

Deputy-Treasurer of
 County, Minnesota

Filed this 8th day of February, A. D. 19 63

Joseph Kowalkowski
 Probate Clerk

Russell & Willenbring
 Attorneys

No. 3387

State of Minnesota,

County of Stearns

ss.

IN PROBATE COURT

In the Matter of the Estate of

Joseph Kowalkowski

Decedent.

PETITION FOR SETTING APART HOMESTEAD
AND PERSONAL PROPERTY

Your Petitioner Irene Kowalkowski

represent s and state s to the court:

FIRST—That your petitioner is the surviving spouse

of decedent

SECOND—That said decedent left surviving him his

(1)

spouse, your petitioner

(2)

(3)

THIRD—That said decedent, at the time of death, was the owner of a homestead which he occupied as such to the time of death; and which consists of tract or parcel of land lying in the County of , State of Minnesota, described as follows, to-wit:

FOURTH—That your petitioner hereby select s the following described personal property of said decedent to be set apart and allowed to Irene Kowalkowski

, to-wit:

Household Furniture of said decedent of the description and appraised value following, to-wit:

| | |
|---|-------------|
| Television | |
| Stove and refrigerator | |
| Living room furniture | |
| 2 bedroom sets | |
| Kitchen furniture | |
| Miscellaneous household furniture and furnishings | \$ 1,000.00 |

All the wearing apparel of decedent

Other personal property of decedent of the description and appraised value following, to-wit:

Your petitioner..... therefore pray \$ that the ~~homestead of said decedent described be, by the order of this court,~~
~~set apart to her~~

~~xxxx the~~ of said decedent; and that the personal property above
selected be, by the order of this court, set apart and allowed to said Irene Kowalkowski

as the surviving spouse of said decedent.

Irene Kowalkowski

Petitioner

State of Minnesota,

County of Stearns

} ss.

Irene Kowalkowski

being duly sworn, on oath say \$, that she is the person who made and signed the foregoing petition,
that she has read the same and know \$ the contents thereof, and that the same is true of her
own knowledge, except as to those matters therein stated on information and belief, and as to those matters \$ he
believe \$ it to be true.

Subscribed and sworn to before me this 14th day of June 1963.

J. J. Willenbring

Notary Public.

Stearns

County, Minnesota.

My commission expires September 29, 1964.

Note (1) Insert "Him his" or "Her her" or "Him no" or "Her no", as the case may be.

Note (2) In case there is a spouse, insert "your petitioner."

Note (3) In case decedent left no spouse, but left children, insert, "but left surviving children, whose names and
ages are as follows, to-wit:" then follow with the names and ages, after which add "your petitioners", if they are of age;
if not of age, add "who are minors and for whom your petitioner is guardian."

No. 19,471

IN PROBATE COURT,

County of Stearns

In the Matter of the Estate of

Joseph Kowalkowski

Decedent.

Petition for Setting Apart Home-
stead and Personal Property

Filed the 20th day of

June, A. D. 1963

Joselyn H. Hulse
Clerk - Judge of Probate.

No. 3508*

State of Minnesota,

County of Stearns

ss.

IN PROBATE COURT

In the Matter of the Estate of

Joseph Kowalkowski,

Decedent.

Order Setting Apart Personal Property
of Surviving Spouse

On reading and filing the petition Irene Kowalkowski

_____, surviving spouse _____ of the above
named decedent, praying for allowance of the personal property of said decedent therein described and selected
to Irene Kowalkowski, surviving spouse _____ of said decedent,
and upon due consideration of the same;

IT IS ORDERED, That the personal property selected by said

Irene Kowalkowski _____ surviving spouse _____ of said
decedent, and herein described, be, and the same hereby is set apart and allowed to the said
Irene Kowalkowski _____ surviving spouse _____
of said decedent, to-wit:

First, Household furniture of said decedent of the descriptions and the appraised value following, to-wit:
Television, Stove and refrigerator,

Living room furniture, 2 bedroom sets, Kitchen furniture,

Miscellaneous household furniture and furnishings \$1,000.00

Second, All Wearing Apparel of said decedent of the appraised value of \$ _____

Third, All other personal property of said decedent of the descriptions and the appraised value following,
to-wit: _____

Dated at St. Cloud, Minnesota, this 20th day of June 1963

John L. Long
Judge of Probate.

No. 19,471

IN PROBATE COURT

County of Stearns

In the Matter of the Estate of

Joseph Kowalkowski,

Decedent

Order Setting Apart Personal Property to Spouse

Filed this 20th day of

June 19 63

Recorded in Book _____ of Orders

on page _____ thereof.

Joseph H. Housh
Clerk of Probate.

STATE OF MINNESOTA
DEPARTMENT OF TAXATION
INHERITANCE AND GIFT TAX DIVISION
St. Paul 1, Minnesota

SUPPLEMENTAL
INHERITANCE TAX RETURN

State of Minnesota,
County of Stearns

Decedent..... Joseph Kowalkowski
Date of Death..... October 19, 1962

The undersigned hereby returns information concerning the decedent and concerning all transfers of property by the decedent or by reason of his death which may be subject to inheritance tax as defined by Minnesota Statutes Chapter 291.

GENERAL INFORMATION

- (1) Decedent's residence at date of death..... 924-7th Avenue North..... St. Cloud..... Minnesota.....
Street City State
- (2) Place of death..... Minneapolis, Minn..... Birthdate..... March 9, 1889..... Place of birth..... St. Cloud, Minn.....
- (3) Business or occupation..... Retired insurance agent.....
- (4) Married, single, separated, widowed or divorced at date of death..... Married.....
- (5) The name, relationship to decedent and birthdate of spouse, children, or issue of deceased children of decedent, is as follows: (Do not answer if information appears on petition for probate.)

[illegible]

- (6) Did decedent have access to a safe deposit box or other place of safekeeping at the time of his death? No
- A. Name and address of bank or other depository ---
- (7) Did the undersigned person or persons filing return make diligent and careful search for property of every kind left by decedent and for information as to any transfer of a material portion of decedent's property during his lifetime without an adequate and full consideration in money or money's worth? Yes
- (8) Will there be Minnesota probate proceedings? Yes
- (9) Do any of the surviving joint tenants on Schedule I claim that they furnished adequate and full consideration or any portion thereof in money or money's worth toward purchase or acquisition of the joint property? Yes
- Was any of the property held by decedent and others as joint tenants acquired by them by gift or inheritance from a third person? Yes
- Give details of such claims on Schedule I or by separate affidavit.

INSTRUCTIONS

1. **STATUTES:** The inheritance tax law appears in Minnesota Statutes, Chapter 291. Taxable transfers are defined in Minnesota Statutes 291.01. Filing an inheritance tax return is required by Minnesota Statutes 291.12.
 2. **USE AND PROCEDURE:** This return will be used in all estates to report all transfers from deceased persons to heirs or beneficiaries which are not included in the inventory in a Minnesota probate proceeding.
 - A. If there is a Minnesota probate proceeding (general administration, special administration, summary distribution, or petition for decree of descent), the return will be filed with probate court. If a tax may be due, or if a waiver of inheritance tax lien from the commissioner is needed, prepare the return in duplicate.
 - B. If there is no Minnesota probate proceeding, only an original return must be filed directly with the Department of Taxation, Inheritance and Gift Tax Division, St. Paul 1, Minn. **DO NOT FILE IN DUPLICATE.**
 - C. If it is claimed that decedent was not a resident of Minnesota, an Affidavit of Non-Residence (Form D. of T. EG 1019), furnished by the Commissioner of Taxation, must be filed with this return. In such case, this return will disclose the detail of transfers of property having situs in Minnesota, and the total value of transfers in each class of property having situs elsewhere.
 3. **DETERMINATION OF TAX:** The court will determine the tax upon property included in the probate proceeding. The department will determine the tax upon the transfers disclosed in the return.
 4. The representative of the estate or other person executing the return is obliged to report all transfers which may be subject to tax. Each schedule of the return is to be construed as a question which must be answered by describing the transfers or by stating that there were none of this class, if such is the case.
 5. Satisfaction or waiver of inheritance tax lien upon the transfer of joint tenancy property can be obtained from the Department of Taxation by use of the Affidavit of Survivorship, Joint Tenancy or Remainderman, D. of T. EG 1018, which may be purchased from a legal stationer. **FILE IN DUPLICATE.**
 6. If space in any schedule is insufficient, additional schedules in like form may be attached.
 7. The value of all properties transferred and reported herein is the full and fair market value on date of death.

COMMISSIONER OF TAXATION
Director, Inheritance and Gift Tax Division

COMMISSIONER OF TAXATION
Director, Inheritance and Gift Tax Division

003682127

SCHEDULE 1—PROPERTY HELD IN JOINT TENANCY

All property of whatever kind, whether real estate, personal property, bank accounts, U. S. Savings Bonds, etc., in which the decedent held an interest at the time of his death as a joint tenant or as co-owner with right of survivorship, must be disclosed in this schedule.

Claims of consideration furnished by the survivor, or claims of creation of the joint tenancy by gift or inheritance must be stated in an affidavit giving verifiable details showing the source, nature, amount and

proportion of the survivor's contribution. Exhibits submitted to prove claim will be returned upon request. The homestead of decedent, if included in any of the schedules, must be identified before the exemption in favor of spouse or minor or dependent children can be allowed. Excess homestead area, if any, must be separately described and valued.

Please group all properties transferred to each surviving joint tenant.

| Date of Transfer to Joint Tenancy | Description of Property (Legal description of Land; Street Address of City Realty; Acreage of Rural Land). Specify Liens, if any. Homestead must be designated. | Surviving Joint Tenant (Give Name and Relationship to Decedent) | Assessor's Full and True Value of Realty Or Unit Value of Securities On Date of Death | Gross Market Value of Whole Property |
|-----------------------------------|---|---|---|--------------------------------------|
| SAMPLE: 6-21-50 | Lot 1, blk. 1, Lief's Add. to St. Paul, Ramsey Co., Minn., 6000 Montclair Rd., St. Paul. Homestead. Mortgage, \$1,000.00 | Mary Doe, wife | \$3,800.00 | \$12,500.00 |
| 7-5-57 | 100 shares General Motors Co., common \$100 par Certificate No. 1392816 | John Doe, son | N. Y. S. E. 75½ | \$7,550.00 |
| | Property as described in original tax return filed herein | | | 74,154.23 |
| | First American National Bank of St. Cloud, Account #4-61-280 | Irene Kowalkowski, wife | | 15,899.77 |
| Total (Col. 5.) | | | | - - - - - |
| Less liens (Col. 2.) | | | | - - - - - |
| Net | | | | 90,054.00 |

STATE OF MINNESOTA
ss.
COUNTY OF STEARNS

AFFIDAVIT

In the matter of the Estate of
Joseph Kowalkowski, Deceased

Irene Kowalkowski, being duly sworn deposes and says:

1. That she is the person described in and who executed the attached inheritance tax return, and is the surviving joint tenant named in Schedule I of said return. That she makes this affidavit for the purpose of showing that she contributed in excess of \$61,600.00 towards the acquisition of the joint tenancy properties listed in Schedule I, as hereinafter more particularly set out in paragraphs 8 through 12.

2. That Joseph Kowalkowski, the decedent herein, and affiant were married on March 9, 1943.

3. That at the time of said marriage Joseph Kowalkowski was 54 years of age, and affiant was 45 years of age.

4. That at the time of their marriage, Joseph Kowalkowski was self-employed as an insurance salesman, with an income barely sufficient to support said Joseph Kowalkowski and affiant.

5. That at the time of said marriage, Joseph Kowalkowski owned a home on Twelfth Avenue South, St. Cloud, Minnesota, which home was worth approximately \$7,500.00, with a mortgage against it in an amount unknown to affiant.

6. That at the time of said marriage Joseph Kowalkowski owned very little property ^{other} than the home mentioned above. That at said time he owned no automobile.

7. That in 1949 Joseph Kowalkowski retired from active participation in insurance sales and was retired from that time until the date of his death.

8. That at the time of said marriage affiant owned a one-sixth interest in the "Oster Properties," which consisted primarily of real estate inherited from affiant's father, John Oster, of Cold Spring, Minnesota, who died September 10, 1930, and whose estate was probated in the Stearns County Probate Court. That affiant's income

from the "Oster Properties" was as follows:

| | |
|----------------|-----------------|
| 1946 | \$ 500.00 |
| 1947 | 757.96 |
| 1948 | 1,153.00 |
| 1949 | 950.88 |
| 1950 | 933.80 |
| 1951 | 1,454.88 |
| 1952 | 1,042.15 |
| 1953 | 1,441.00 |
| 1954 | 1,164.00 |
| 1955 | 789.65 |
| 1956 | <u>1,246.14</u> |
| | \$11,433.46 |

9. That at the time of said marriage affiant owned a savings and loan account of \$703.00, and savings with Metropolitan Life Insurance Company in the amount of \$466.00.

10. That in 1947 affiant sold stock in the Cold Spring Brewing Company, which she had also inherited from her father, to Myron Johnson of St. Cloud, Minnesota, for which she received the following payments:

| | |
|----------------|---------------|
| 1948 | \$ 1,134.63 |
| 1949 | 1,105.00 |
| 1950 | 1,075.38 |
| 1951 | 1,055.40 |
| 1952 | 1,021.26 |
| 1953 | 988.84 |
| 1954 | 959.23 |
| 1955 | 928.80 |
| 1956 | 898.99 |
| 1956 | <u>840.53</u> |
| | \$10,008.06 |

11. That in 1954 affiant sold her interest in a building in St. Cloud, which she had inherited from her father, for the total price of \$2,002.92, as well as her interest in a building in Eden Valley, Minnesota, for a total price of \$933.33.

12. That in 1958 affiant sold her remaining interest in the "Oster Properties" for the total price of \$32,500.00, to Edward J. Oster of Cold Spring, Minnesota.


13. That in addition thereto, affiant had an income from dividends of Cold Spring Granite Company stock, also inherited from the estate of her father, as follows:

| | |
|---|---------------|
| \$154.67 annually 1943 through 1951 | \$ 1,392.03 |
| \$162.40 annually 1952 through 1954 | 487.20 |
| \$216.53 annually 1955 through 1961 | 1,515.71 |
| \$243.60 in 1962 | <u>243.60</u> |
| | \$ 3,638.54 |

14. That the money received from the various sales and the various sources of income as stated above were intermingled with funds of affiant's husband. Affiant and her husband invested the funds which affiant obtained as indicated above, which investments were profitable and the source of additional income and gains for reinvestment.

Further affiant sayeth not, save that she makes this affidavit to substantiate her claim that she contributed funds as set out above towards the purchase of the joint tenancy property listed in the attached Inheritance Tax Return.

Don Kavalchanski

24th day of May, 1963.

 J. A. Wilkenbring
 Notary Public
 Stearns County Minnesota
 My Commission Expires September 29, 1964

John Willebrand
Notary Public
Stearns County Minnesota
My Commission Expires September 29, 1964

SCHEDULE II — INSURANCE

Report all life and accident insurance proceeds payable on the death of the decedent to named beneficiaries. Do not include insurance payable to estate.

This schedule should not include contracts reportable on Schedule III.

| Date Taken Out | Description of Policy (Name of Company, No. of Policy) | Amount Paid or Payable at Death (Show Post Mortem Dividends Separately) | Beneficiary and Relationship to Decedent | If Contract Issued Prior to 4-26-49, did Decedent on 4-26-49 have right to: | |
|----------------------|---|--|--|---|--------------------------------|
| | | | | 1. Change Beneficiary? | 2. Cash Surrender Value? |
| | None | | | | |
| | | | | | |

SCHEDULE III — ANNUITIES, DEPOSITS, ETC.

Report all other types of contracts with insurance companies, or others, transferred or payable on decedent's death, including the following: annuities, pensions and retirement funds; supplemental contracts or deposits (which may be proceeds of insurance policies or annuities received from a prior decedent or matured endowment policies, etc.); and cash value of insurance policies on life of another

which may have been assigned to this decedent. Where pension plans meet Sec. 401 (a) IRC 1954 requirements, so state. Show employee and employer contributions, cost, amount and method of payments to be made. Submit copies of Plans which do not meet said requirements.

| Date of Contract | Description of Contract (Name of Company, No. and Type) | Amount Paid or Payable at Death or Value of Balance of Annuity | Beneficiary or Transferee Name, Address, and Relationship to Decedent |
|------------------|--|--|--|
| | None | | |
| | | | |

SCHEDULE IV — TRANSFERS BY THE DECEDENT

(If any transfer is considered not taxable, so designate. Otherwise designate whether transfer is taxable under A., B., or C.)

- A. Transfers in contemplation of death:

Report transfers or gifts by decedent before his death, which are in the nature of a final disposition in anticipation of death. It is presumed that a transfer of a material portion of decedent's property within three years prior to death is made in contemplation of death.

Report gifts made by decedent during his lifetime which total more than \$3,000 to one donee in any calendar year.

- B. Transfers intended to take effect in possession or enjoyment at or after death;

Report transfers of property by deed, trust or agreement in which the decedent had retained a life estate, or all or part of the income for life, or a power of revocation.

Report transfers in which the beneficiary's possession or enjoyment takes effect at or after decedent's death or in which the deed or instrument of title is delivered or recorded at or after decedent's death.

NOTE: Under both A and B, copies of trust instruments must be attached to the return as exhibits. If it is claimed that any transfer is non-taxable, detailed verified statements of the claim must be submitted.

- ### C. Powers of Appointment:

Report the property in respect to which the decedent held a power of appointment at any time. Attach a copy of the instrument granting the power of appointment to the decedent and a schedule of the assets subject to the power at date of death, together with the values of such assets.

Did the decedent exercise the power?

Attach a copy of the instrument exercising the power unless it is a will previously filed for probate. If the power had been relinquished by decedent, attach a copy of the instrument.

(LIST TRANSFERS ON NEXT PAGE)

SCHEDULE IV — TRANSFERS BY THE DECEDENT (Continued)

(If any transfer is considered not taxable, so designate. Otherwise designate whether transfer is taxable under A., B. or C.)

| Date of Transfer | Description of Property Transferred (Legal Description of land; Street Address of City Realty; Acreage of Rural Land). Specify Liens, if any. | Transferee and Relationship to Decedent | Assessor's Full and True Value of Realty Or Unit Value of Securities on Date of Death | Gross Fair Market Value |
|------------------------|---|---|---|-------------------------|
| | None | | | |
| Total (Col. 5.) - | | | | - |
| Less Liens (Col. 2.) - | | | | - |
| Net | | | | - |

SCHEDULE V — MISCELLANEOUS

Report the transfer of any property belonging to the decedent which has not been included in a Minnesota probate proceeding and has not been otherwise reported in Schedules I to IV of this return. (In the

event of no probate, this schedule may include automobiles, household goods, personal effects, U. S. Postal Savings, U. S. Savings Bonds and other tangible or intangible personal property, if any.)

| Description of Property (Specify Liens, if any) | Transferee, Heir or Beneficiary Relationship to Decedent | Full and Fair Market Value on Date of Death | Net Value After Liens |
|---|--|---|-----------------------|
| None | | | |

I, Irene Kowlkowski,
the executrix/administrat./transferee, custodian or trustee of the estate of the above named decedent do hereby swear that I have carefully examined the foregoing return, including the separate sheets attached, if any, and that, to the best of my knowledge,

information and belief, herein is listed all of the property required by law to be included in said return; that all questions have been truly answered; that I have no knowledge of any transfers required to be included in this return except as stated; and that to the best of my knowledge, information and belief the values shown on the foregoing schedules are full and fair market values as of the date of the decedent's death.

Subscribed and sworn to before me this 24th
day of May, 19 63
Notary Public, County of Stearns
My commission expires September 29, 1964
J. J. Willenbring

(Signature) Irene Kowlkowski
(Address) 924 - Seventh Avenue North
St. Cloud, Minnesota

File No. 19, 471

State of Minnesota,

County of Stearns

Re: Estate of

Joseph Kowlkowski Decedent

INHERITANCE TAX RETURN
DEPARTMENT OF TAXATION

Filed May 31, 1963
Patricia Kowlkowski
Clerk of Probate Court

Attorney

Address

STATE OF MINNESOTA
DEPARTMENT OF TAXATION
INHERITANCE AND GIFT TAX DIVISION
St. Paul 1, Minnesota

INHERITANCE TAX RETURN

State of Minnesota, }
County of Stearns }

Decedent Joseph Kowalkowski
Date of Death October 19, 1962

The undersigned hereby returns information concerning the decedent and concerning all transfers of property by the decedent or by reason of his death which may be subject to inheritance tax as defined by M. S. A., Chapter 291.

GENERAL INFORMATION

- (1) Decedent's residence at date of death 924 - 7th Avenue North, St. Cloud, Minnesota
Street City State
- (2) Place of death Minneapolis, Minn. Birthdate March 9, 1889 Place of birth St. Cloud, Minn.
- (3) Business or occupation Retired insurance agent
- (4) Married, single, separated, widowed or divorced at date of death Married
- (5) The name, relationship to decedent and birthplace of spouse, children, or issue of deceased children of decedent, is as follows: (Do not answer if information appears on petition for probate.)

[illegible]

- (6) Did decedent have access to a safe deposit box or other place of safekeeping at the time of his death? No
- A. Name and address of bank or other depository - -
- (7) Did the undersigned person or persons filing return make diligent and careful search for property of every kind left by decedent and for information as to any transfer of a material portion of decedent's property during his lifetime without an adequate and full consideration in money or money's worth? Yes
- (8) Will there be Minnesota probate proceedings? Yes
- (9) Do any of the surviving joint tenants in Schedule I claim that they furnished adequate and full consideration or any portion thereof in money or money's worth toward purchase or acquisition of the joint property? Yes
- Was any of the property held by decedent and others as joint tenants acquired by them by gift or inheritance from a third person?
- Give details of such claims in Schedule I or by separate affidavits.

INSTRUCTIONS

1. **STATUTES:** The inheritance tax law appears in M. S. A., Chapter 291. Taxable transfers are defined in M. S. A. 291.01. Filing an inheritance tax return is required by M. S. A. 291.12. Amendments were adopted by Laws of Minnesota 1943, Chapter 504, Section 6, Sub. 2.
 2. **USE AND PROCEDURE:** This return will be used in all estates to report all transfers from deceased persons to heirs or beneficiaries which are not included in the inventory in a Minnesota probate proceeding.
 - A. If there is a Minnesota probate proceeding (general administration, special administration, summary distribution, or petition for decree of descent), the return will be filed with probate court. If a tax may be due, or if a waiver of inheritance tax lien from the commissioner is needed, prepare the return in duplicate.
 - B. If there is no Minnesota probate proceeding, the return must be filed directly with the Department of Taxation, Inheritance and Gift Tax Division, 221 State Office Building, St. Paul 1, Minn.
 - C. If it is claimed that decedent was not a resident of Minnesota, an Affidavit of Non-Residence (Form D. of T. EG 1019) must be filed with this return. In such case, this return will disclose the detail of transfers of property having situs in Minnesota, and the total value of transfers in each class of property having situs elsewhere.
 3. **DETERMINATION OF TAX:** The court will determine the tax upon property included in the probate proceeding. The department will determine the tax upon the transfers disclosed in the return.
 4. The representative of the estate or other person executing the return is obliged to report all transfers which may be subject to tax. Each schedule of the return is to be construed as a question which must be answered by describing the transfers or by stating that there were none of this class, if such is the case.
 5. Satisfaction or waiver of inheritance tax lien upon the transfer of joint tenancy property can be obtained from the Department of Taxation by use of the Affidavit of Survivorship, Joint Tenancy or Remainderman, D. of T. EG 1018, which may be purchased from a legal stationer.
 6. If space in any schedule is insufficient, additional schedules in like form may be attached.
 7. The value of all properties transferred and reported herein is the full and fair market value on date of death.

COMMISSIONER OF TAXATION
Director, Inheritance and Gift Tax Division

COMMISSIONER OF TAXATION
Director, Inheritance and Gift Tax Division

003682134

SCHEDULE I — PROPERTY HELD IN JOINT TENANCY

All property of whatever kind, whether real estate, personal property, bank accounts, U. S. Savings Bonds, etc., in which the decedent held an interest at the time of his death as a joint tenant or as co-owner with right of survivorship, must be disclosed in this schedule.

Claims of consideration furnished by the survivor, or claims of creation of the joint tenancy by gift or inheritance must be stated in an affidavit giving verifiable details showing the source, nature, amount and

proportion of the survivors contribution. Exhibits submitted to prove claim will be returned upon request. The homestead of decedent, if included in any of the schedules, must be identified before the exemption in favor of spouse or minor or dependent children can be allowed. Excess homestead area, if any, must be separately described and valued.

Please group all properties transferred to each surviving joint tenant.

| Date of Transfer to Joint Tenancy | Description of Property (Legal description of Land; Street Address of City Realty; Acreage of Rural Land). Specify Liens, if any. | Surviving Joint Tenant Give Name and Relationship to Decedent | Assessor's Full and True Value of Realty Or Unit Value of Securities On Date of Death | Gross Market Value of Whole Property |
|-----------------------------------|--|---|---|--|
| SAMPLE: 6-21-41 | Lot 1, blk. 1, Lief's Add. to St. Paul, Ramsey Co., Minn., 6000 Montclair Rd. St. Paul. Homestead. Mortgage, \$1,000.00 | Mary Doe, wife | \$2,455.00 | \$4,000.00 |
| 7-5-42 | 100 shares General Motors Co., common \$100 par Certificate No. 1392816 | John Doe, son | N. Y. S. E. 75½ | \$7,550.00 |
| 1/3/46 | Lot 1 & Nly 6 ft. of L. 2, less & except Ely 40 ft. of each of said tracts, Block 95 of Lowry's Addn. to St. Cloud, Minn. The above constituted the homestead of decedent and surviving joint tenant. | Irene R. Kowalkowski wife | | 25,000.00 |
| 7/12/62 | That part of SW 1/4 NW 1/4 of Sec. 33-124-28, Stearns County, Minn., described as follows: Beginning at a point on the E. line of trunk highway 15, 59 rods S. of the N. line of said SW 1/4 NW 1/4; th. at right angles E. 8 rods; th. at right angles S. 20 rods; th. at right angles W. 8 rods to the E. line of said trunk highway; th. N. along the E. line of said highway 20 rods to point of beginning. The above subject to a contract for deed to Mathew R. Symalla, Jr., and Jean Symalla, dated 7/12/62, for \$17,500.00, upon which there was due on the date of death a principal balance of \$12,200.00, with int. at 6% from 10/12/62 | Irene Kowalkowski wife | | 12,200.00 Prin. 14.23 Int. Accr. |
| 10/29/57 | Note dated 10/29/57 from Elmer P. Undlin & Adella E. Undlin, Principal \$6250.00, with int. at 6%; secured by real estate mortgage of same date covering L 8, Blk 1, Elm Park Addn, St. Cloud, Minn., which mortgage is recorded 11/2/57 in Book 175 of Mtgs., page 325. Principal balance due on date of death - \$2358.90 | Irene Kowalkowski, wife | | 2,358.90 Prin. 1.57 Int. Accr. |
| 9/1/61 | Note dated 9/1/61 from Duane Fischer & Eleanor Fischer, Principal \$10,000.00, with int. at 6%; secured by real estate mtg. of same date covering L. 5, Block 3, Victoria Heights Addn. to St. Cloud, Stearns County, Minn., which mortgage was recorded 7/24/62, in book 174 of Mortgages, page 623. Principal balance due \$9,638.40 | Irene Kowalkowski, wife | | 9,638.40 Prin. 30.52 Int. Accr. |
| Total (Col. 5.) | | - - - - - | - - - - - | - - - - - |
| Less liens (Col. 2.) | | - - - - - | - - - - - | - - - - - |
| Net - | | - - - - - | - - - - - | - - - - - |

SCHEDULE I - PROPERTY HELD IN JOINT TENANCY - Continued

| | | | |
|--|--|----------------------------|---------------------------------------|
| 6/2/58 | Note dated 6/2/58, from Roman A. Hengel, Principal \$3,600, with int. at 6%; secured by real estate mtg. of same date covering L.1, Blk 6, Cram's Addition to St. Cloud, Minn., which mortgage was recorded in Book 171 of Mtgs., page 108. Principal balance due \$3,600 | Irene Kowalkowski, wife | 3,600.00 Prin. 81.00 Int. accr. |
| 8/31/60 | Note dated 8/31/60, from Werner J. Schreiner & Jeanne Schreiner, Prin. \$5000; with int. at 6%; secured by real estate mtg. of same date covering Ely 76 ft. of L. 6, and Ely 76 ft. of S 1/2 of L. 5, Blk 49, in Town (now city) of St. Cloud, Minn., which mortgage was recorded 9/23/60, in Book 175 of Mtgs., page 589. Principal bal due \$4,332.00 | Irene Kowalkowski, wife | 4,332.00 Prin. 13.71 Int. accr. |
| 4/10/62 | Note dated 4/10/62 from Norbert M. Kowalkowski and Joan C. Kowalkowski, Prin. \$11,000.00; with int. at 6%; secured by real estate mtg. of same date covering Lots 7 & 8, Block 17, First Addition to North Side Park to City of St. Cloud, Minn., which mtg. was recorded 4/12/62, in Book 183 of Mtgs., page 205. Principal Bal. due \$3,918.00 | Irene Kowalkowski, wife | 3,918.00 Prin. 49.62 Int. accr. |
| 5/24/57 | Note of Mrs. Eleanor T. Curtis and Wilfred A. Curtis, \$1000.00 principal, with interest at 6% per annum. | Irene Kowalkowski, wife | 1,000.00 Prin. 10.00 Int. accr. |
| United States of America Treasury Bonds: | | Irene Kowalkowski, wife | |
| Cert. | Date Due Amount | | 500.00 |
| 689 | 10/1/57 10/1/69 \$500.00 | | 500.00 |
| 690 | 10/1/57 10/1/69 500.00 | | 500.00 |
| 691 | 10/1/57 10/1/69 500.00 | | 500.00 |
| 692 | 10/1/57 10/1/69 500.00 | | 500.00 |
| 693 | 10/1/57 10/1/69 500.00 | | |
| U.S. Savings Bonds - Series E | | Irene Kowalkowski, wife | |
| No | Date Amount | | 796.00 |
| M82755879E | Aug, 1960 1,000.00 | | 19.90 |
| Q1837827211E | July, 1960 25.00 | | 383.80 |
| D83251669E | May, 1961 500.00 | | 156.08 |
| R32733141E | Dec, 1960 200.00 | | 153.52 |
| R33126164E | May, 1961 200.00 | | 173.60 |
| R25430477E | Jan, 1958 200.00 | | 151.28 |
| R33385034E | Nov, 1961 200.00 | | 153.52 |
| R33385029E | Oct, 1961 200.00 | | 156.08 |
| R33097631E | Feb, 1961 200.00 | | |
| 4/3/62 | Giant Yellowknife Mines Ltd. Certif. No. YC 18658, 100 shares | Irene Kowalkowski, wife | 1,062.50 |
| 4/6/62 | Bethlehem Steel Corporation Certif. No. N593663, 50 shares | Irene Kowalkowski, wife | 1,400.00 |
| 7/3/62 | Bethlehem Steel Corporation Certif. No. N631945, 50 shares | Irene Kowalkowski, wife | 1,400.00 |
| 7/3/62 | Gulf Oil Co. Certif. No. N462396, 100 shares | Irene Kowalkowski, wife | 3,400.00 |
| TOTAL, - Schedule I | | | \$ 74,154.23 |

SCHEDULE II — INSURANCE

Report all life and accident insurance proceeds payable on the death of the decedent to named beneficiaries.

This schedule should not include contracts reportable in Schedule III.

| Date Taken Out | Description of Policy (Name of Company, No. of Policy) | Amount Paid or Payable at Death (Show Post Mortem Dividends Separately) | Beneficiary and Relationship to Decedent | If contract issued prior to 7-15-37 Did Decedent on 7-15-37 have right to: | |
|----------------|--|--|--|--|-------------------------|
| | | | | 1. Change Beneficiary? | 2. Cash Surrender Value |
| | None | | | | |

SCHEDULE III — ANNUITIES, DEPOSITS, ETC.

Report all other types of contracts with insurance companies, or others, transferred or payable on decedent's death, including the following: annuities, pensions and retirement funds; supplemental contracts or deposits (which may be proceeds of insurance policies or an-

nuities received from a prior decedent or matured endowment policies, etc.); and cash value of insurance policies on life of another which may have been assigned to this decedent. (None of these are subject to the life insurance exemption.)

| Date of Contract | Description of Contract (Name of Company, No. and Type) | Amount Paid or Payable at Death or Value of Balance of Annuity | Beneficiary or Transferee Name, Address and Relationship to Decedent |
|------------------|--|--|--|
| | None | | |
| | | | |

SCHEDULE IV — TRANSFERS BY THE DECEDENT

(If any transfer is considered not taxable, so designate. Otherwise designate whether transfer is taxable under A, B or C.)

- A. Transfers in contemplation of death:
Report transfers or gifts by decedent before his death, which are in the nature of a final disposition in anticipation of death. It is presumed that a transfer of a material portion of decedent's property within two years prior to death is made in contemplation of death.
Report gifts made by decedent during his lifetime which total more than \$2,500 to one donee in any year.
- B. Transfers intended to take effect in possession or enjoyment at death:
Report transfers of property by deed, trust, or agreement in which the decedent had retained a life estate, or all or part of the income for life, or a power of revocation.
Report transfers in which the beneficiary's possession or enjoyment takes effect at or after decedent's death or in which the

deed or instrument of title is delivered or recorded at or after decedent's death.

NOTE: Under both A. and B. copies of trust instruments must be attached to the return as exhibits. If it is claimed that any transfer is non-taxable, detailed verified statements of the claim must be attached.

- C. Powers of Appointment:
Report the property in respect to which the decedent held a power of appointment at any time. Attach a copy of the instrument granting the power of appointment to the decedent and a schedule of the assets subject to the power at date of death.
Did the decedent exercise the power? _____
Attach a copy of the instrument exercising the power unless it is a will previously filed for probate. If the power had been relinquished by decedent, attach a copy of the instrument.

(LIST TRANSFERS ON NEXT PAGE)

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SCHEDULE IV — TRANSFERS BY THE DECEDENT (Continued)

(If any transfer is considered not taxable, so designate. Otherwise designate whether transfer is taxable under A, B, or C.)

| Date of Transfer | Description of Property Transferred (Legal Description of land; Street Address of City Realty; Acreage of Rural Land). Specify Liens, if any. | Transferee and Relationship to Decedent | Assessor's Full and True Value of Realty Or Unit Value of Securities on Date of Death | Gross Fair Market Value |
|--------------------------------|---|---|---|-------------------------|
| | None | | | |
| Total (Col. 5.) - - - - - | | | | |
| Less liens (Col. 2.) - - - - - | | | | |
| Net - - - - - | | | | |

SCHEDULE V — MISCELLANEOUS

Report the transfer of any property belonging to the decedent which has not been included in a Minnesota probate proceeding and has not been otherwise reported in Schedules I to IV of this return. (In the event of

no probate, this schedule may include automobiles, household goods, personal effects, U. S. Postal Savings, U. S. Savings Bonds and other tangible or intangible personal property, if any.)

| Description of Property (Specify Liens, if any) | Transferee, Heir or Beneficiary Relationship to Decedent | Full and Fair Market Value on Date of Death | Net Value After Liens |
|---|--|---|-----------------------|
| None | | | |

I, Irene Kowalkowski,
the executrix/administratrix/transferee, custodian or trustee of the estate of the above named decedent do hereby swear that I have carefully examined the foregoing return, including the separate sheets attached, if any, and that to the best of my knowledge, informa-

tion and belief, herein is listed all of the property required by law to be included in said return; that all questions have been truly answered; that I have no knowledge of any transfers required to be included in this return except as stated; and that to the best of my knowledge, information and belief the values shown in the foregoing schedules are full and fair market values as of the date of the decedent's death.

Subscribed and sworn to before me this 14th
day of January, 1963
Joseph Kowalkowski
Notary Public, County of Stearns
My commission expires September 29, 1964
J. J. Willenbring

(Signature) Irene Kowalkowski

(Address) 924 Seventh Avenue North,
St. Cloud, Minn.

File No. 19,471

State of Minnesota

County of Stearns

Re: Estate of

Joseph Kowalkowski
Decedent

INHERITANCE TAX RETURN
DEPARTMENT OF TAXATION

Filed April 18th, 1963

Bridget Kowalkowski
Clerk of Probate Court

Attorney

Address

SCHEDULE 1 — PROPERTY HELD IN JOINT TENANCY

All property of whatever kind, whether real estate, personal property, bank accounts, U. S. Savings Bonds, etc., in which the decedent held an interest at the time of his death as a joint tenant or as co-owner with right of survivorship, must be disclosed in this schedule.

Claims of consideration furnished by the survivor, or claims of creation of the joint tenancy by gift or inheritance must be stated in an affidavit giving verifiable details showing the source, nature, amount and

proportion of the survivor's contribution. Exhibits submitted to prove claim will be returned upon request. The homestead of decedent, if included in any of the schedules, must be identified before the exemption in favor of spouse or minor or dependent children can be allowed. Excess homestead area, if any, must be separately described and valued.

Please group all properties transferred to each surviving joint tenant.

| Date of Transfer to Joint Tenancy | Description of Property (Legal description of Land; Street Address of City Realty; Acreage of Rural Land). Specify Liens, if any. Homestead must be designated. | Surviving Joint Tenant (Give Name and Relationship to Decedent) | Assessor's Full and True Value of Realty Or Unit Value of Securities On Date of Death | Gross Market Value of Whole Property |
|-----------------------------------|---|---|---|--------------------------------------|
| SAMPLE: 6-21-50 | Lot 1, blk. 1, Lief's Add. to St. Paul, Ramsey Co., Minn., 6000 Montclair Rd., St. Paul. Homestead. Mortgage, \$1,000.00 | Mary Doe, wife | \$3,800.00 | \$12,500.00 |
| 7-5-57 | 100 shares General Motors Co., common \$100 par Certificate No. 1392816 | John Doe, son | N. Y. S. E. 75½ | \$7,550.00 |
| | Total property as described in original inheritance tax return and supplemental return filed herein | Irene Kowalkowski, wife | | 90,054.00 |
| Unknown | Savings account in San Diego Federal Savings & Loan Assn., 1265 Sixth Ave., San Diego, Calif., Pass Book 71389 (This was not previously reported in the inheritance tax return as it was believed this property located in California was not taxable in Minnesota.) | Irene Kowalkowski, wife | | 6,586.44 |
| Total (Col. 5.) | | | | 96,640.44 |
| Less liens (Col. 2.) | | | | |
| Net | | | | |

Report all life and accident insurance proceeds payable on the death of the decedent to named beneficiaries. Do not include insurance payable to estate.

| Date Taken Out | Description of Policy (Name of Company, No. of Policy) | Amount Paid or Payable at Death (Show Post Mortem Dividends Separately) | Beneficiary and Relationship to Decedent | If Contract Issued Prior to 4-26-49, did Decedent on 4-26-49 have right to: | |
|----------------|---|--|--|---|--------------------------|
| | | | | 1. Change Beneficiary? | 2. Cash Surrender Value? |
| | None | | | | |

Report all other types of contracts with insurance companies, or others, transferred or payable on decedent's death, including the following: annuities, pensions and retirement funds; supplemental contracts or deposits (which may be proceeds of insurance policies or annuities received from a prior decedent or matured endowment policies, etc.); and cash value of insurance policies on life of another

| Date of Contract | Description of Contract (Name of Company, No. and Type) | Amount Paid or Payable at Death or Value of Balance of Annuity | Beneficiary or Transferee Name, Address, and Relationship to Decedent |
|------------------|--|--|--|
| | None | | |
| | | | |

(If any transfer is considered not taxable, so designate. Otherwise designate whether transfer is taxable under A., B. or C.)

- NOTE: Under both A. and B. copies of trust instruments must be attached to the return as exhibits. If it is claimed that any transfer is non-taxable, detailed verified statements of the claim must be submitted.
- C. Powers of Appointment:
- Report the property in respect to which the decedent held a power of appointment at any time. Attach a copy of the instrument granting the power of appointment to the decedent and a schedule of the assets subject to the power at date of death, together with the values of such assets.
- Did the decedent exercise the power?
- Attach a copy of the instrument exercising the power unless it is a will previously filed for probate. If the power had been relinquished by decedent, attach a copy of the instrument.

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SCHEDULE IV — TRANSFERS BY THE DECEDENT (Continued)

(If any transfer is considered not taxable, so designate. Otherwise designate whether transfer is taxable under A., B. or C.)

| Date of Transfer | Description of Property Transferred (Legal Description of land; Street Address of City Realty; Acreage of Rural Land). Specify Liens, if any. | Transferee and Relationship to Decedent | Assessor's Full and True Value of Realty Or Unit Value of Securities on Date of Death | Gross Fair Market Value |
|--------------------------------|---|---|---|-------------------------|
| | None | | | |
| Total (Col. 5.) - - - - - | | | | |
| Less Liens (Col. 2.) - - - - - | | | | |
| Net - - - - - | | | | |

SCHEDULE V — MISCELLANEOUS

Report the transfer of any property belonging to the decedent which has not been included in a Minnesota probate proceeding and has not been otherwise reported in Schedules I to IV of this return. (In the

event of no probate, this schedule may include automobiles, household goods, personal effects, U. S. Postal Savings, U. S. Savings Bonds and other tangible or intangible personal property, if any.)

| Description of Property (Specify Liens, if any) | Transferee, Heir or Beneficiary Relationship to Decedent | Full and Fair Market Value on Date of Death | Net Value After Liens |
|---|--|---|-----------------------|
| None | | | |

I, Irene Kowalkowski,
the execut. rix /administrat. /transferee, custodian or trustee of the estate of the above named decedent do hereby swear that I have carefully examined the foregoing return, including the separate sheets attached, if any, and that, to the best of my knowledge,

information and belief, herein is listed all of the property required by law to be included in said return; that all questions have been truly answered; that I have no knowledge of any transfers required to be included in this return except as stated; and that to the best of my knowledge, information and belief the values shown on the foregoing schedules are full and fair market values as of the date of the decedent's death.

Subscribed and sworn to before me this 14th
day of June, 1963.
Notary Public, County of Stearns
My commission expires September 29, 1964

(Signature) Irene Kowalkowski
(Address) 924 - Seventh Avenue North
St. Cloud, Minnesota

J. J. Willenbring

File No. 19,471

State of Minnesota,

County of Stearns

Re: Estate of Joseph Kowalkowski Decedent

INHERITANCE TAX RETURN

DEPARTMENT OF TAXATION

Filed June 20th, 1963

Roselyn H. Housh Clerk of Probate Court

Attorney s Russell & Willenbring

Address Cold Spring, Minnesota

19.471

STATE OF MINNESOTA
DEPARTMENT OF TAXATION
INHERITANCE AND GIFT TAX DIVISION
CENTENNIAL OFFICE BUILDING
ST. PAUL 1

IN THE MATTER OF THE ESTATE OF
COMPUTATION OF NO ESTATE TAX **Joseph Kowalkowski** DECEASED
COUNTY OF **Stearns**

To the Honorable **John Lang**
Judge of Probate Court of **Stearns** County, Minnesota:

Under the provisions of Minnesota Statutes 1949, Sections 291.34 to 291.40, inclusive, as amended, I have this day determined that there is no estate tax due from the above entitled estate. My computation follows:

Maximum credit for State death taxes..... \$ **None**

LESS:

Minnesota Inheritance Tax..... \$ **595.45**

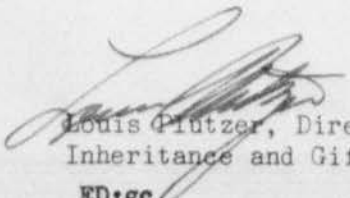
Other estate inheritance tax... \$ **None**

Total inheritances taxes..... \$ **595.45**


Minnesota Estate Tax..... \$ **NONE**

There being no additional tax due in this estate, you are hereby authorized to discharge and release the representative(s) thereof.

Dated at St. Paul, Minnesota, this **29th** day of **August**, 1963


Louis Plutzer, Director
Inheritance and Gift Tax Division

ED:gc

FILED THIS 30th DAY
OF August A.D. 19 63

CLERK OF PROBATE

00362143

STATE OF MINNESOTA
DEPARTMENT OF TAXATION
INHERITANCE AND GIFT TAX DIVISION

STATE OF MINNESOTA)
County of Stearns) ss

ESTATE TAX RETURN
(File in duplicate)

IN THE MATTER OF THE ESTATE OF

Joseph Kowalkowski

Deceased

Irene Kowalkowski, being first duly sworn deposes and says: That he is executrix of the estate of the above named decedent.
(executor, administrator, trustee or heir)
and that the said decedent died a resident of Stearns County, Minnesota, on the 19th day of October, 19 62.

That copies of the initial petition, will, if any, inventory and appraisal and inheritance tax return disclosing all property known to affiant as belonging to decedent and required to be shown therein, have been filed with the Commissioner of Taxation.

Affiant in the following schedule discloses all property of decedent which is listed and shown in the federal estate tax return and discloses all debts, expenses and other deductions from the gross estate shown in the computation of the federal estate tax. An appeal -- ☒ -- is not -- pending on demand for deficiency federal estate taxes.

The undersigned, therefore, prays the Commissioner of Taxation for a determination of the estate tax due from said estate under the provisions of Minnesota Statutes, Sections 291.34 to 291.40 inclusive.

| Schedule | Gross | Federal return values as of date of death-optional date (strike one) | Federal values for final tax |
|----------|---|--|------------------------------|
| A | Minnesota real estate | \$ <u>None</u> | \$ <u>None</u> |
| | Other real estate | <u>"</u> | <u>"</u> |
| B | Stocks and bonds | <u>24,960.11</u> | <u>24,960.11</u> |
| C | Mortgages, notes, and cash | <u>.00</u> | <u>.00</u> |
| D | Insurance | <u>.00</u> | <u>.00</u> |
| E | Jointly owned property | <u>80,740.67</u> | <u>80,740.67</u> |
| F | Other miscellaneous property . . . | <u>.00</u> | <u>.00</u> |
| G | Transfers during decedent's life . . | <u>.00</u> | <u>.00</u> |
| H | Powers of appointment | <u>.00</u> | <u>.00</u> |
| I | Annuities | <u>.00</u> | <u>.00</u> |
| | Total Gross Estate | \$ <u>105,700.78</u> | \$ <u>105,700.78</u> |
| Schedule | Deductions as finally allowed | Amount | |
| J | 1. Funeral expenses and expenses \$ incurred in administering property subject to claims | \$ <u>.00</u> | |
| K | 2. Debts of decedent | <u>.00</u> | |
| K | 3. Mortgages and liens | <u>.00</u> | |
| | 4. Total of items 1 through 3 | \$ <u>.00</u> | |
| | 5. Allowable amount of deductions from item 4. | \$ <u>.00</u> | |
| L | 6. Net losses during administration . | | |
| L | 7. Expenses incurred in administering property not subject to claims | <u>.00</u> | |
| | 8. Total of items 5 through 7 | | \$ <u>.00</u> |
| M | 9. Bequests, etc., to surviving spouse | \$ <u>80,425.67</u> | |
| | 10. Adjusted gross estate | <u>105,700.78</u> | |
| | 11. Net amount deductible for bequests, etc., to surviving spouse (item 9 or one-half of item 10, whichever is smaller) | | <u>52,850.39</u> |
| | 12. Charitable, public, and similar gifts and bequests | | <u>.00</u> |
| | Total Allowable Deductions | | \$ <u>52,850.39</u> |

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COMPUTATION OF TAX

| | | |
|---|----|--------|
| Total federal estate tax paid | \$ | None |
| Maximum Credit for State Death Taxes as finally determined. | \$ | None |
| DEDUCTIONS: Inheritance tax paid other States \$ None | | |
| Inheritance tax paid State of Minnesota | \$ | 595.45 |
| Net Estate Tax Due of Minnesota | \$ | 595.45 |
| | \$ | None |

The undersigned, therefore, prays the Commissioner of Taxation for a determination of the estate tax due from said estate under the provisions of Minnesota Statutes, Sections 291.34 to 291.40 inclusive.

X Steve Kavalakowski

(Address) 924 Seventh Avenue North, St. Cloud,
Minnesota.

Subscribed and sworn to before me this 12th day of August, 19 63

[Signature]
J. J. Willenbring Notary Public
Stearns County, Minnesota
My commission expires September 29, 1964

INSTRUCTIONS

1. MINNESOTA ESTATE TAX. An estate tax is imposed upon estates of Minnesota residents by Minnesota Statutes, Sections 291.34 to 291.40 inclusive. The estate tax, as distinguished from the inheritance tax, is an additional obligation due and payable 18 months after date of death of decedent and is recovered from credit given in the determination of the federal estate tax. No additional payments will be required unless the Minnesota estate tax exceeds the inheritance taxes assessed and paid.
2. FILING MINNESOTA ESTATE TAX RETURN. This return shall be filed with the Commissioner of Taxation by the representative, after final settlement with federal taxing authorities has been made, in every estate where the gross Federal estate exceeds \$100,000. The return should be made in triplicate; the original and one copy are to be forwarded to the Department of Taxation, Inheritance and Gift Tax Division, Centennial Office Building, St. Paul 1, Minnesota; the triplicate copy should be returned by the party making the return.
3. DETERMINATION OF MINNESOTA ESTATE TAX AND FEDERAL CREDIT CERTIFICATE. If, upon inspection of this return, the Commissioner of Taxation finds that an additional tax is due, his computation of tax shall be sent to the probate court having jurisdiction of the estate. The court will in turn issue its order determining and assessing an additional tax under the estate tax law. If no estate tax is due, the Commissioner will so certify to the court, and will issue the 80% credit certificate to the taxpayer for presentation to the Collector of Internal Revenue.
4. FEDERAL ESTATE TAX RETURN AND DEFICIENCY ASSESSMENTS. A copy of the Federal Estate Tax Return must be filed with the Commissioner of Taxation as required by Minnesota Statutes, Section 291.12, Subdivision 3. A copy of the Federal deficiency assessments 94 the closing letter accepting the Federal return as originally filed also must be filed.

The purpose of this Minnesota Estate Tax Return is to disclose the results of the Federal Estate Tax proceeding as finally determined and settled.

FILED THIS 30th DAY
OF August A.D. 1963
[Signature]
CLERK OF PROBATE

0036 2145

ORIGINAL

Countersigned at St. Paul, Minnesota

this 3d day of July

1915

By Commissioner of Taxation

Ernest H. Beardsley

STATE OF MINNESOTA — DEPARTMENT OF TAXATION
INHERITANCE TAX RECEIPT

No. 2015

Estate of _____
Received of _____
the sum of _____
in payment of Inheritance Tax as provided by Minnesota Statutes, Chapter 291: _____ Dollars
Tax _____
Accrued Interest: from _____ to _____ \$ _____
Total amount of this receipt as above \$ _____
per order of the Probate Court or Commissioner of Taxation dated _____
County of _____

County Treasurer

MAIL ORIGINAL OF THIS RECEIPT TO COMMISSIONER OF TAXATION TO BE COUNTERSIGNED.
THIS RECEIPT, WHEN COUNTERSIGNED, SHALL BE USED AS VOUCHER IN SETTLEMENT OF ACCOUNTS.

STAFF OF THE PRESIDENT
Department of the Interior
JUL 26 1963

State of Minnesota,

COUNTY OF Stearns

STATE OF MINNESOTA
Department of Taxation

JUN 27 1963

PROBATE COURT

FILE NO. 19,471

IN THE MATTER OF THE ESTATE OF
Joseph Kowalkowski,
Decedent.

Inheritance Tax Record and Order Determining Tax

From the files, records and proceedings herein the court finds that decedent died testate, October 19th,
19 62, a resident of St. Cloud, Stearns county, Minnesota, leaving an estate of the following value:

| Estimated in Petition | Appraised Values | Omitted Property, Increased Values | Final Inheritance Tax Value |
|---------------------------|---------------------|---------------------------------------|--------------------------------|
| Real Estate \$25,000.00 | - | | - |
| Personal Estate 26,000.00 | \$25,960.11 | | \$25,960.11 |
| TOTAL \$51,000.00 | \$25,960.11 | | 25,960.11 |

That the deductible expenses of administration, funeral and last illness, maintenance and allowances, taxes and claims paid are as follows:

| | | | | | | |
|----------------------------------|---|---|---|---|---|---------|
| Maintenance of family | - | - | - | - | - | \$ |
| Statutory allowances | - | - | - | - | - | 1000.00 |
| Appraiser's fees | - | - | - | - | - | 20.00 |
| Publication of orders | - | - | - | - | - | 18.00 |
| Compensation of representative | - | - | - | - | - | |
| Expenses of representative | - | - | - | - | - | |
| Attorney's fees | - | - | - | - | - | 828.00 |
| Expenses of attorney | - | - | - | - | - | |
| Certified copies | - | - | - | - | - | 5.50 |
| Recording fees | - | - | - | - | - | |
| Bond premiums | - | - | - | - | - | 31.20 |
| Misc. expenses of administration | - | - | - | - | - | |
| Funeral expenses | - | - | - | - | - | |
| Expenses of last illness | - | - | - | - | - | |

| | | |
|--|-----------|--------------|
| Taxes, if lien at death: | | |
| Personal property | - - - - - | \$ |
| Minnesota Real Estate | - - - - - | |
| Income taxes accrued to death: | | |
| Federal | - - - - - | |
| State | - - - - - | |
| Federal estate tax | - - - - - | |
| Claims allowed and paid | - - - - - | |
| Homestead to spouse or issue | - - - - - | |
| TOTAL DEDUCTIONS ALLOWED FOR INHERITANCE TAX | | 1902.70 |
| NET ESTATE FOR INHERITANCE TAX COMPUTATION | | \$ 24,057.47 |

That the transfers to legatees, devisees, or heirs of the decedent hereinafter specified, will be subject to inheritance tax in the following amounts:

| Name of Legatee, Devisee, or Heir at Law | Relationship to Decedent | Value of Legacy, Devise, or Distributive Share | Exemption | Inheritance TAX |
|---|-----------------------------|---|-----------|--------------------|
| Norbert Kowalkowski | Son | \$24,057.41 | \$6000.00 | \$361.15 |
| TOTALS | | \$24,057.41 | XXXX | \$361.15 |

0036 2148

ORIGINAL

Countersigned at St. Paul, Minnesota

this 27 day of August 1963

By *Cornell* Commissioner of Taxation

STATE OF MINNESOTA — DEPARTMENT OF TAXATION
INHERITANCE TAX RECEIPT

No. 2023

1963

Estate of *Joseph Kowalkowski*

Received of *Jane Kowalkowski*

the sum of *Two hundred thirty four + 30*
in payment of Inheritance Tax as provided by Minnesota Statutes, Chapter 291

Dollars

Accrued Interest: from

\$ 234.30

Total amount of this receipt as above

\$

per order of the Probate Court or Commissioner of Taxation dated

\$ 234.30

County of *STEARNS*

Leo N. Meier

County Treasurer

MAIL ORIGINAL OF THIS RECEIPT TO COMMISSIONER OF TAXATION TO BE COUNTERSIGNED.
THIS RECEIPT, WHEN COUNTERSIGNED, SHALL BE USED AS VOUCHER IN SETTLEMENT OF ACCOUNTS.

1963
Department of Agriculture
AUG 19 1963

ORDER DETERMINING
INHERITANCE TAX

STATE OF MINNESOTA
DEPARTMENT OF TAXATION
INHERITANCE AND GIFT TAX DIVISION
ST. PAUL 1

MAKE PAYMENT TO
COUNTY TREASURER
DESIGNATED
BELOW

IN THE MATTER OF THE ESTATE OF

Joseph Kowalkowski

Pay Tax to County Treasurer

#154479

Deceased.

The above entitled matter having come before the Commissioner of Taxation for the assessment of the inheritance tax and upon examination of all the files, records and proceedings herein, the Commissioner of Taxation finds:

October 19, 1962

1. That the above named decedent died October 19, 1962, a resident of Stearns County, State of Minnesota.

2. That in addition to the estate of decedent subject to probate, gifts in contemplation of death, or transfers to take effect at death; joint tenancy or joint survivorship property; life insurance or annuities; or property subject to a power of appointment are subject to inheritance tax in the amounts determined herein:

| Transferee, relationship and type of transfer | Value | Amount of Tax |
|---|------------------|---------------------|
| Nothing from estate | | |
| Schedule I, Joint tenancy property | | |
| Less homestead | 25,000.00 | 96,640.44 |
| Less consideration | 28,623.76 | |
| Less funeral expense | 1,301.80 | |
| | <u>24,925.56</u> | |
| Less exemption | | 61,714.88 |
| | | <u>30,000.00</u> |
| | | <u>11,714.88</u> |
| | | Tax <u>\$234.30</u> |

NOW, THEREFORE, IT IS HEREBY DETERMINED AND ORDERED, that the State of Minnesota have and receive from each of the persons above named, as an inheritance tax upon the transfers to him, the amount of tax set opposite his name, together with interest thereon legally due at the rate of 6% per annum from and after

April 19, 1964

Stearns until paid; that the said tax be paid to the Treasurer of Stearns County.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of the Department of Taxation, at its office in St. Paul, Minnesota July 30, 1963

APPROVED:

ROLLAND F. HATFIELD
Commissioner of Taxation

Commissioner of Taxation

By Deputy Commissioner of Taxation

By
LOUIS PLUTZER, Director
Inheritance and Gift Tax Division

(SEAL) ED:met

0036 2152

STATE OF MINNESOTA
DEPARTMENT OF TAXATION
INHERITANCE AND GIFT TAX
DIVISION

In the Matter of the Estate of

Joseph Kowalski
~~Martha Kowalski~~
Deceased.

ORDER AND NOTICE OF
ORDER DETERMINING
INHERITANCE TAX

Amount of Tax -- \$ 234.30

Filed July 31st, 19 63

Frank H. Buckner
Clerk of Probate

STATE OF MINNESOTA
DEPARTMENT OF TAXATION
INHERITANCE AND GIFT TAX DIVISION

NOTICE OF ORDER DETERMINING
INHERITANCE TAX

In the Matter of the Estate of

Joseph Kowalski

Deceased.

To the Treasurer of Stearns County, and all persons interested in the above named estate:

Please take notice that the Commissioner of Taxation has this day, pursuant to the laws of the State of Minnesota, determined and assessed an inheritance tax upon the transfers of the estate of the above named decedent to the heirs or transferees in the amounts set forth in the attached order.

Dated July 30, 19 63

ROLLAND F. HATFIELD
Commissioner of Taxation.

By
LOUIS PLUTZER, Director
Inheritance and Gift Tax Division.

Due service of the above notice and order by copy is hereby admitted this _____ day of

_____, 19____

Taxpayer, his attorney or other agent.

Due service of the above notice and order by copy is hereby admitted this _____ day of

_____, 19____

_____, Treasurer.

_____, County, Minnesota

EXPLANATION OF PROCEDURE

1. The original order and notice of order assessing inheritance tax are on file in the Department of Taxation. One copy of the order and notice or order is sent directly to probate court. Three copies of the order and notice are sent to the taxpayer, the representative of the estate, or their attorney.

2. The taxpayer, the representative or their attorney will retain one copy and sign the admission of service on another. He will deliver one copy to the county treasurer and obtain the treasurer's admission of service. The copy with admissions of service will be returned to the Department of Taxation, Inheritance and Gift Tax Division, Centennial Office Building, St. Paul 1, Minnesota.

3. Pay the tax assessed together with interest, if any, to the treasurer of the county of probate proceedings as directed by the order.

STATE OF MINNESOTA
DEPARTMENT OF TAXATION
Inheritance and Gift Tax Division
156 EAST 6TH STREET
ST. PAUL 1, MINNESOTA

NOTICE TO COUNTY TREASURER OF INTENDED TRANSFER
OF SECURITIES, ASSETS OR FUNDS ON DEPOSIT

To the Treasurer of

STEARNS County, MINNESOTA

Re Estate of

JOSEPH KOVALKOWSKI
Deceased (State Given Name of Married Women)
924 - 17th Ave. No.
St. Cloud, Minnesota
Residence

Date of death October 19, 1962

Pursuant to Minnesota Statutes, Section 291.20, the undersigned notifies you that at its place of business on

October 23, 1962 it intends to transfer to Mrs. Irene Kovalkowski whose address is
924 - 17th Ave. No.
St. Cloud, Minnesota

and who according to our information and belief is related to the above decedent as Spouse, securities, assets or funds on deposit in which the decedent and others appeared to hold an interest as joint tenants or trustee-beneficiary. It appears from our records that the names and addresses of other joint tenants and of other beneficiaries for whom decedent held securities, assets or funds on deposit as trustee are as follows:

| Description of assets, securities or funds | Account or Certificate Number | Description of ownership (Joint tenancy, trusteeship, etc.) | Amount or Value at date of death |
|---|-------------------------------------|--|-------------------------------------|
| Checking Account | 4-61-280 | Joint Tenancy | 15,899.77 |

Dated October 23, 1962

THE FIRST AMERICAN NATIONAL BANK
ST. CLOUD, MINNESOTA

Bank, corporation, association, person

By

Assistant Cashier

Address

CONSENT TO TRANSFER

Service of the above notice is hereby admitted and consent to transfer the property described therein is hereby given — effective at once — ~~effective ten days from date hereof~~

Dated 10/23/62

Leon Meinz
County Treasurer

In the case of a non-resident decedent, the consent of the Commissioner of Taxation is also required as provided by Minnesota Statutes, Sec. 291.19, Subd. 2.

0036 2154

5512 2155

INSTRUCTIONS

1. This form shall be used by all persons or organizations to disclose intended transfer of assets which they hold and in which decedent had an interest, including joint or trustee accounts or deposits, property held in storage or held as collateral, or under any other form of possessory right.

(Another form, Department of Taxation No. EG 1001, is used to disclose contents of safe deposit boxes to which decedent had access.)

2. Three completed copies of this form should accompany the original to the County Treasurer. The original is to be returned to the depositor with the signature of the County Treasurer, one copy is to be retained by the Treasurer, one copy forwarded by the Treasurer to the Probate Court and the other copy to the Department of Taxation, Inheritance and Gift Tax Division, 155 East 6th Street, St. Paul 1, Minnesota.

3. The County Treasurer is not obligated to give immediate consent to the proposed transfer but may require the postponement of such transfer for ten days if he considers it advisable to secure the tax.

If the holders of assets fail to give notice of intended transfer, they shall be liable for payment of the inheritance tax thereon. See Minnesota Statutes, Sec. 291.20, Subd. 1.

JOSEPH M. ROBERTSON
Commissioner of Taxation

File No. _____

STATE OF MINNESOTA

County of _____

In the matter of the estate of _____

Joseph M. Robertson, Deceased

NOTICE TO COUNTY TREASURER OF INTENDED TRANSFER OF SECURITIES, ASSETS OR FUNDS ON DEPOSIT.

State of Minnesota, }
County of Stearns } ss.

IN PROBATE COURT.

In the Matter of the Estate of

Joseph Kowalkowski,

Decedent.

ORDER ALLOWING FINAL ACCOUNT.

The above entitled matter came on to be heard on the 19th day of July, 1963, upon the petition of the representative of the above named estate praying for the allowance of his final account and for distribution of the residue of said estate.

The said representative appeared in person and by attorneys, Russell & Willenbring, and no one appeared in opposition thereto.

The Court after due consideration of said petition, the evidence adduced in support thereof, and the files and records in said matter, finds the following facts:

First—That due notice of the said hearing of said petition has been given as required by law by the publication of the citation of this Court, for said hearing, dated the 25th day of June, 1963, in the Cold Spring Record. Proof of publication of said notice of hearing and service by mail having been filed in this court.

Second—That the said final account set forth in said petition has been examined, adjusted and settled by the Court, and as so adjusted and settled, is hereby found to be correct; a summary statement of which account is as follows, to-wit:

RECEIPTS

| | |
|---|--------------|
| Personal estate as described in the inventory | \$ 25,960.11 |
| Personal estate omitted from the inventory | \$ |
| Gain by sales above appraised value | \$ |
| Cash from sales of real estate | \$ |
| Cash from rent of real estate | \$ |
| Cash from interest and profits | \$ 419.40 |
| Cash from other sources. | \$ |
| Advanced by Norbert Kowalkowski, Sr., son of decedent | \$ 483.30 |
| | \$ |
| Total receipts from all sources | \$ 26,862.81 |

DISBURSEMENTS AND CREDITS

| | |
|--------------------------------------|--------------|
| Estate selected for surviving spouse | \$ 1,000.00 |
| Maintenance of family of decedent | \$ |
| Expenses of administration | \$ 902.70 |
| Expenses of last sickness | \$ |
| Funeral expenses | \$ |
| Taxes | \$ |
| Claims of creditors of decedent | \$ |
| Legacies | \$ |
| | \$ |
| Residue on hand for distribution | \$ 24,960.11 |
| Total credits | \$ 26,862.81 |

Third—That all taxes, including personal property taxes, assessed against said estate, have been paid so far as there were funds of said estate to pay the same.

Fourth—As a conclusion from the foregoing facts, IT IS HEREBY ORDERED, that said account, as adjusted by the court, be, and the same hereby is, settled and allowed as and for the final account of said representative of said estate.

Dated July 19th, 1963

By the Court,

John L. Long
Probate Judge.

No. 19,471

State of Minnesota,

County of Stearns

PROBATE COURT.

In the Matter of the Estate of

Joseph Kowalkowski,

Decedent

Order Allowing Final Account.

Filed this 19th day of
July, 1963, and
recorded in Book No. of Orders,
on Page

Barbara M. Long
Clerk of Probate.

No. 1558*

State of Minnesota, }
 County of Stearns } ss.

IN PROBATE COURT

File No. 19,471

IN THE MATTER OF THE ESTATE OF

Joseph Kowalkowski,

Decedent.

Final Decree of Distribution

The above entitled matter came on to be heard on the 19th day of July, 1962, upon the petition of the representative of said estate for the distribution of the residue of said estate to the persons thereunto entitled.

The representative of said estate appeared in person and by attorney, S. Russell & Willenbring, and no one appeared in opposition thereto.

And the court having considered the evidence produced at said hearing, the arguments of counsel, and the files and records in said matter, finds the following facts:

FIRST—That notice of said hearing has been duly given and served as required by law and the order of this court for said hearing.

SECOND—That the said estate has been in all respects fully administered, and the expenses of the administration thereof and of the last sickness and burial of said decedent, and all claims allowed against said estate have been fully paid,

and that said representative has filed his final account herein which has been settled and allowed by the Court. That all inheritance taxes determined by the Court to be due the State of Minnesota have been paid.

THIRD—That said decedent died testate on the 19th day of October, 1962, and at the time of his death decedent was a resident of the County of Stearns and State of Minnesota.

FOURTH—That the residue of the estate of said decedent for distribution consists of the following property, to-wit:

(A) Personal property of the value of \$24,960.11 comprising of the following items:

American Telephone & Telegraph, Certificate No. AH 40065, dated 5/12/58, for 11 shares.

American Telephone & Telegraph, Certificate No. A 236674, dated 4/24/59, for 222 shares.

Total 233 shares...\$24,960.11

(B) Real property described as follows: The homestead of decedent situate in the County of _____
_____, State of Minnesota, described as follows, to-wit:

None

(C) Other tract..... of land lying and being in the County of _____
State of Minnesota, described as follows, to-wit

None

FIFTH—That the following named persons are the legatees and devisees named in the Last Will and Testament of said decedent, and are all of the persons entitled to the residue of said estate of said decedent, to-wit:

Irene Kowalkowski, surviving spouse of decedent, Norbert Kowalkowski, Sr., son, Norbert Kowalkowski, Jr., Joseph Kowalkowski, Deborah Kowalkowski, David Kowalkowski and Kenneth Kowalkowski, grandchildren of decedent.

NOW, THEREFORE, On motion of Russell & Willenbring, Attorneys for the

representative of said estate, and by virtue of the power and authority vested in this court by law, IT IS HEREBY ORDERED, ADJUDGED AND DECREED, and the said court does hereby ORDER, ADJUDGE AND DECREE, that all and singular the above described PERSONAL PROPERTY be, and the same hereby is, assigned to and vested in the above named persons, in the following proportions and estates, to-wit:

All thereof to Norbert Kowalkowski, Sr., son of decedent, absolutely.

And that the title to the above described real estate.....
.....has passed to and is hereby assigned to and vested in the
above named persons in the following proportions and estates, to-wit:.....

None for assignment.

TO HAVE AND TO HOLD THE SAME, together with all the hereditaments and appurtenances there-
unto belonging or in anywise appertaining, to the said above named person a, their heirs and assigns; with-
out prejudice, however, to any lawful conveyance of said property or any part thereof by said persons, or any of them,
heretofore made.

Dated at St. Cloud, Minnesota, this 3rd day of September, 19 63

PROBATE
COURT
SEAL

John Long
Probate Judge.

State of Minnesota, } ss.
County of.....

PROBATE COURT

I,..... of the Probate Court,
within and for said County, and Custodian of the Seal and Records of said Court, do hereby certify that I have com-
pared the foregoing copy of Final Decree of Distribution with the original record thereof preserved in this office and
have found the same to be a correct transcript of the whole thereof.

IN TESTIMONY WHEREOF, I have hereunto sub-
scribed my name and affixed the Seal of said Court, at.....

in said County, this..... day of..... 19.....

..... of the Probate Court.

File No. 19,471

State of Minnesota,

County of Stearns

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Joseph Kowalkowski,
Decedent.

Final Decree of Distribution

Office of Register of Deeds,

State of Minnesota,

County of.....
I hereby certify that the within Instru-
ment was filed in this office for record on
the..... day of.....
19....., at..... o'clock..... M.
and was duly recorded in Book.....
of....., page.....

Register of Deeds.
Deputy.
By.....

Transfer entered this.....
day of....., 19.....

County Auditor.
Deputy.
By.....

Filed this 3rd day of September,
19 63, and recorded in Book 125
of Decrees, page 8

Robert R. [Signature]
Judge, Clerk of Probate Court.

State of Minnesota,
County of Stearns } ss.

IN PROBATE COURT

In the Matter of the Estate of Joseph Kowalkowski Deceased.

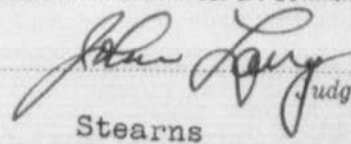
Whereas, It has been made to appear to the satisfaction of this Court that

Irene Kowalkowski

as representative of the above named estate has fully complied with all the terms and conditions of the final decree of distribution of said estate duly made and filed in this Court, and has paid over to the distributees named in said final decree all moneys, funds and property to them awarded by said final decree and has fully complied with all other orders and decrees of this Court relating to said estate, and has in all things well, faithfully and fully administered said estate as such representative.

It is Therefore Ordered and Decreed, That said representative of said estate and the sureties on her bond, be, and they hereby are, forever discharged and released from all further duties and liabilities in the matter of said estate and of said trust.

Dated this 9th day of September A. D. 19 63


Judge of Probate.
Stearns

County Minn.

0036 2162

IN PROBATE COURT,

County of Stearns

In the Matter of the Estate of

Joseph Kowalkowski,
Deceased.Order Discharging Executor
or Administrator and
SuretiesFiled this 9th day ofSeptember 1963

Recorded in Book _____ of Orders

Page _____

Joseph Buchouse
Clerk—~~of~~ of Probate.

No. 3580*

State of Minnesota,

} ss.

IN PROBATE COURT

County of _____
 I, _____
 County of _____
 do hereby certify that I have compared the foregoing copy of
 the record of order discharging _____ with the original records
 thereof now remaining in this office and have found the same to be correct transcripts therefrom and of the whole of such
 original records.

In Testimony Whereof, I have hereunto set my hand and affixed the seal
 of said Court, at _____ this _____
 day of _____ A. D. 19____

_____ of Probate Court.

00362163

STATE OF MINNESOTA,
COUNTY OF STEARNS
RE ESTATE OF
Joseph Kowalkowski,

Friday,
in St. Cloud, Minn.

IT IS ORDERED that the petition filed herein to admit to probate the last will of decedent be heard on
December 14th,

IT IS ORDERED that creditors of decedent file their claims in this court within four months from the date
hereof and that said claims be heard on Friday,
A. M. by this court in the Court House in St. Cloud, Minn.
March 22nd,

(SEAL)

Dated this
Russell & Willenbring,

Attorney's.

Decedent,
19 62

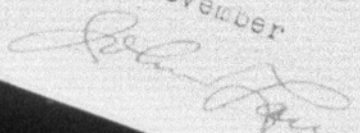
day of

November

PROBATE COURT
FILE NO. 19,471

19 63, at 9 o'clock

19 62



Probate Judge.

NOTE: Make this order in duplicate.

FILE NO. 19,471

STATE OF MINNESOTA
COUNTY OF STEARNS
PROBATE COURT

RE ESTATE OF

Joseph Kowalkowski,
Decedent.

ORDER FOR HEARING PETITION
TO ADMIT WILL AND NOTICE
TO CREDITORS

Publish in Cold Spring Record

Hearing Will Dec. 14th, 19 62

Hearing Claims March 22nd, 19 63

FILED THIS 16th DAY
OF May A.D. 1962

W. S. L. Thompson
CLERK OF PROBATE

STATE OF MINNESOTA
COUNTY OF STEARNS

Re Estate of

Joseph Kowalkowski,

Decedent.

PROBATE COURT

File No. 19,471

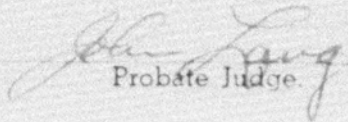
IT IS ORDERED that the final account and petition for examination thereof and for distribution filed herein be heard on Friday, July 19th, 1963, at 9 o'clock A. M. by this court in the Court House in St. Cloud, Minn.

(Seal)

Dated this 25th day of June, 1963 196

Russell & Willenbring,

Attorney.


Probate Judge.

NOTE: Make this order in duplicate.

File No. 19,471

STATE OF MINNESOTA
COUNTY OF STEARNS
PROBATE COURT

Re Estate of

Joseph Kowalkowski,

Decedent.

Order for Examination of
Final Account

Publish in Cold Spring Record

Hearing July 19th, 1963 /1963

FILED THIS 25th DAY
OF June A.D. 1963

Loislyn Burhouse
CLERK OF PROBATE

State of Minnesota, }
County of Stearns } ss.

IN PROBATE COURT

In the Matter of the Estate of

Joseph Kowalkowski,
Decedent }

ORDER LIMITING TIME

Letters Testamentary of said estate

this day having been granted unto Irene Kowalkowski

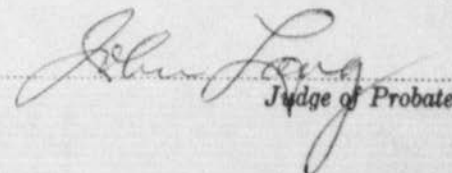
of said County, it is ordered that the said Irene Kowalkowski

be, and she is hereby allowed twelve months from and after the date hereof, for the
settlement of said estate.

By the Court,

Dated January 9th, 1963

(Court Seal)


Judge of Probate

00362168

State of Minnesota,County of Stearns**PROBATE COURT**

In the Matter of the Estate of

Joseph Kowalkowski,Decedent.**Order Limiting Time to
Settle Estate**Filed this 9th day ofJanuary, 19 63, and

recorded in book

of Orders at Page

Josephine Kuchouse
Clerk—Judge of Probate

State of Minnesota,

} ss.

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

County of Stearns

Joseph Kowalkowski

Decedent.

State of Minnesota,

County of Stearns

} ss.

Julia Stein

STATE OF MINNESOTA

COUNTY OF STEARNS

PROBATE COURT

being duly sworn, on oath says; that she is the attorney for the representative in the matter above entitled and has full knowledge of the facts herein set forth; that on the 3rd day of July 1963, she mailed a true

copy of the printed notice hereto attached and made a part hereof by enclosing it in a sealed envelope and depositing the same in the Post Office at the village of Cold Spring, County and State aforesaid, postage prepaid, addressed to each of the following named persons at their respective addresses stated below; and that they are all of the heirs at law of the above named decedent all of the legatees and devisees named in the will of said decedent whose names and addresses he has been able to ascertain after due diligence, to-wit:

Names

Addresses

Names

Addresses

Irene Kowalkowski 924 - 7th Ave. North, St. Cloud, Minn.

Norbert Kowalkowski, Sr., 1325 N. 8th Ave., St. Cloud, Minn.

Norbert Kowalkowski, Jr., 2604 N. 8th St., St. Cloud, Minn.

Joseph Kowalkowski, 158 Paseo Delicias, Redondo Beach, Calif.

Deborah Kowalkowski, 158 Paseo Delicias, Redondo Beach, Calif.

David Kowalkowski, 1325 N. 8th Ave., St. Cloud, Minn.

Kenneth Kowalkowski, 1325 N. 8th Ave., St. Cloud, Minn.

Subscribed and sworn to before me this 5th

day of July, 1963.

J. J. Willenbring Notary Public, Stearns County, Minn.

My commission expires September 29 1964

00362170

19,471

State of Minnesota,

County of Stearns

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Joseph Kowalkowski

Decedent.

**AFFIDAVIT OF SERVICE
BY MAIL**

Filed this 8th day of

July, 1963.

Roselyn Kuehn
Clerk—Judge of Probate.

ST.
COUNTY

PRO

File No. 20-074

Re Estate of Joseph Kowalkowski,
Decedent.

IT IS ORDERED that the final account and petition for examination thereof and for distribution filed herein be heard on Friday, July 19th, 1963, at 9 o'clock A.M. by this court in the Court House in St. Cloud, Minn.

(Seal)

Dated this 25th day of June, 1963.

Russell and Willenbring,
Attorneys.

John Lang
Probate Judge

Pub. June 27, July 4 and 11

00362171

PRINTER'S AFFIDAVIT OF PUBLICATION

Printer's Affidavit of Publication. (Mason's Minn. Statutes, 1927, Chaps. 10935, 10936, as amended by Chap. 373, G. L. 1933, as amended by L. 1935, C. 166.)

STATE OF MINNESOTA,
County of Stearns.

I, Paul A. Honer, being duly sworn, on oath says; that he is, and during all the times herein stated has been the publisher of the newspaper known as COLD SPRING RECORD, and has full knowledge of the facts hereinafter stated; that for more than one year

prior to the publication therein of the

Probate Notice

hereinafter described, said newspaper was printed and published in the Village of Cold Spring, in the County of Stearns, State of Minnesota, on Thursday of each week; that during all said time said newspaper has been printed in the English language from its known office of publication within the Village from which it purports to be issued as above stated in column and sheet form equivalent in space to at least 450 running inches of singlecolumn, two inches wide; has been issued once each week from a known office established in said place of publication and equipped with skilled workmen and the necessary material for preparing and printing the same; that during all said time in its makeup not less than twenty-five per cent of its news columns have been devoted to local news of interest to the community it purports to serve; that during all said time it has not wholly duplicated any other publication, and has not been entirely made up of patents, plate matter and advertisements; has been circulated in and near its said place of publication to the extent of at least two hundred and forty (240) copies regularly delivered to paying subscribers and has entry as second class matter in its local post-office; and that there has been on file in the office of the County Auditor of Stearns County, Minnesota, the affidavit of a person having knowledge of the facts, showing the name and location of said newspaper and the existence of the conditions constituting its qualifications as a legal newspaper.

That the Order for Examination of Final Account

hereto attached was cut from the columns of said newspaper, and was printed and published therein in the English language, one each week

for three (3) successive weeks; that it was first so published

on Thursday, the 27th day of June, 1963, and thereafter on Thursday of each week to and including the

11th day of July, 1963; and that the following is a printed copy of the lower case alphabet from A to Z, both inclusive, and is hereby acknowledged as being the size and kind of type used in the composition and publication of said notice, to-wit:

abcdefghijklmnopqrstuvwxyz

Subscribed and sworn to before me this 11th day of

Notary Public, Stearns County, Minn.

My Commission expires 19

F. E. STEIN
Notary Public - Stearns Co., Minn.
My Commission Expires Dec. 12, 1968

STATE OF MINNESOTA
COUNTY OF STEARNS
PROBATE COURT
File No. 19.471

Re Estate of Joseph Kowalkowski,
Decedent.

IT IS ORDERED that the final account and petition for examination thereof and for distribution filed herein be heard on Friday, July 19th, 1963, at 9 o'clock A.M. by this court in the Court House in St. Cloud, Minn.

(Seal)

Dated this 25th day of June, 1963.

Russell and Willenbring,
Attorneys.

John Lang
Probate Judge
Pub. June 27, July 4 and 11

0036 2172

19,471

(A)
County of ...

in the County of the State of
Joseph Kowalkowski
Resident of

AFFIDAVIT OF PUBLICATION

FILED THIS 12th DAY

OF July A.D. 19 63

Frederic Kaufman
CLERK OF PROBATE

State of Minnesota, } ss.
County of Stearns

File No. 19,471

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Affidavit of Mailing of Order for Hearing

Joseph Kowalkowski

Decedent

On Hearing for Administration or Probate of Will, if decedent was not born in the United States, mail one copy of order to Foreign Consul or Secretary of State.

State of Minnesota, } ss.
County of Stearns

ATTACH COPY OF ORDER HERE

STATE OF MINNESOTA
County of Stearns
PROBATE COURT
File No. 19,471

Re Estate of
Joseph Kowalkowski, Decedent.
IT IS ORDERED that the petition filed herein to admit to probate the last will of decedent be heard on Friday, December 14th, 1962, at 9 o'clock A. M. by this court in the Court House in St. Cloud, Minn.

IT IS ORDERED that creditors of decedent file their claims in this court within four months from the date hereof and that said claims be heard on Friday, March 22nd, 1963, at 9 o'clock A.M. by this court in the Court House in St. Cloud, Minn.

Dated this 16th day of November, 1962.

(SEAL)
RUSSELL & WILLENBRING,
Attorneys.
JOHN LANG,
Probate Judge.

Pub. Nov. 22, 29, Dec. 6

Julia Stein

being first duly sworn on oath deposes and says that
on the 3rd day of December, 1962,

at Cold Spring, in said County and State she mailed one copy of the Order hereto

attached in the above entitled matter, to

(Secretary of State or Foreign Consul)

~~xxxx~~ all the legatees and devisees and to all known Heirs-at-law of said decedent, at their last known address, after exercising due diligence in ascertaining the correctness of said addresses, by placing a true and correct copy thereof in a sealed envelope, postage prepaid and depositing the same

in the U. S. mails at Cold Spring, Minnesota

and addressed to the following named persons:

| NAME | STREET OR POST OFFICE | CITY | STATE |
|--------------------------|---|---|--------|
| Irene Kowalkowski | 924 7th Ave. North | St. Cloud | Minn. |
| Norbert Kowalkowski, Sr. | 1325 N. 8th Ave. | St. Cloud | Minn. |
| Norbert Kowalkowski, Jr. | 2604 N. 8th St. 155xRaseexRelicix | St. Cloud, Minn. RedondexRexx | Minn. |
| Joseph Kowalkowski | 158 Paseo Delicias | Redondo Beach | Calif. |
| Deborah Kowalkowski | 158 Paseo Delicias | Redondo Beach | Calif. |
| David Kowalkowski | 1325 N. 8th Ave. | St. Cloud | Minn. |
| Kenneth Kowalkowski | 1325 N. 8th Ave. | St. Cloud | Minn. |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

Subscribed and sworn to before me this 3rd
day of December, 1962

J. J. Willenbring Stearns County, Minn.
Notary Public,

My commission expires September 29, 1964

Julia Stein

57129800

AFFIDAVIT OF MAILING

ALLOWANCES TO SPOUSE OR MINOR CHILDREN

When a decedent dies with or without a will the allowances to the spouse or minor children are as follows:

- 525.15 ALLOWANCES TO SPOUSE. When any person dies testate, or intestate,
- (1) The surviving spouse shall be allowed from the personal property of which the decedent was possessed or to which he was entitled at the time of his death, the wearing apparel, and, as selected by him, furniture and household goods not exceeding \$2,000 in value, and other personal property not exceeding \$1,000 in value;
 - (2) When, except for one automobile, all of the personal estate of the decedent is allowed to the surviving spouse by clause (1), the surviving spouse shall also be allowed such automobile.
 - (3) If there be no surviving spouse, the minor children shall receive the property specified in clause (1) as selected in their behalf;
 - (4) During administration, but not exceeding 18 months, unless an extension shall have been granted by the court, or, if the estate be insolvent, not exceeding 12 months, the spouse or children, or both, constituting the family of the decedent shall be allowed such reasonable maintenance as the court may determine;
 - (5) In the administration of an estate of a non-resident decedent, the allowances received in the domiciliary administration shall be deducted from the allowances under this section.

In all estates where there is a will the following rule applies to the spouse who has not consented to the will:

525.212 RENUNCIATION AND ELECTION. If a will make provision for a surviving spouse in lieu of the rights in the estate secured by statute, such spouse shall be deemed to have elected to take under the will, unless he shall have filed an instrument in writing renouncing and refusing to accept the provisions of such will within six months after the filing of the certificate of probate. For good cause shown, the court may permit an election within such further time as the court may determine. No devise or bequest to a surviving spouse shall be considered as adding to the rights in the estate secured by sections 525.145 and 525.16 to such spouse, unless it clearly appears from the contents of the will that such was the testator's intent.

State of Minnesota,
County of _____ ss.

being first duly sworn on oath deposes and says that on the _____ day of _____, 19____, at _____, in said County and State, he mailed a copy of Sections 525.15 and 525.212 of Minnesota Statutes as hereinbefore set out to the spouse and minor children of said decedent at their last known address after exercising due diligence and ascertaining the correctness of said addresses by placing a true and correct copy thereof in a sealed envelope, postage pre-paid and depositing the same in the U. S. mails at _____, Minnesota, and addressed to the following:

NAME _____
STREET OR POST OFFICE _____
CITY _____
STATE _____

Subscribed and sworn to before me this _____ day of _____, 19____.

Notary Public _____
My commission expires _____, 19____.

File No. 19,471
State of Minnesota

County of Stearns
IN PROBATE COURT

In the Matter of the Estate of
Joseph Kowalkowski

Decedent

AFFIDAVIT OF MAILING

Filed November 4th, 1963

Joseph J. Johnson
Probate Judge—Clerk

No. 3654

FINAL ACCOUNT AND PETITION FOR SETTLEMENT

State of Minnesota, }
 County of Stearns } ss.

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Joseph Kowalkowski

Decedent

Final Account and Petition
for Settlement

Date of death October 19, 1962

Your petitioner respectfully represents and shows to the court:

FIRST—That she is the representative of the estate of the above named decedent.

SECOND—That as such representative she has fully administered the said estate, has paid and satisfied all claims against said estate allowed by the court, and has in all things complied with the orders of this court in said matter and with the law relating thereto.

THIRD—That she herewith renders her final account of her said administration, which is as follows, to-wit:

| RECEIPTS | | To be Filled in by the Representative | Not to be Filled in by the Representative |
|--|-----------|---------------------------------------|---|
| Personal property described in the inventory | - - - - - | \$ 25,960.11 | \$ |
| Personal estate omitted from the inventory | - - - - - | \$ | \$ |
| Gain by sales above appraised value | - - - - - | \$ | \$ |
| Cash from sales of real estate | - - - - - | \$ | \$ |
| Cash from rent of real estate | - - - - - | \$ | \$ |
| Cash from interest and profits | - - - - - | \$ | \$ |
| Cash from other sources | - - - - - | \$ | \$ |
| Dividends on A. T. & T. stock | - - - - - | \$ 419.40 | \$ |
| Advanced by Norbert Kowalkowski, Sr., Son of decedent, to pay administration costs | - - - - - | \$ 483.30 | \$ |
| | - - - - - | \$ | \$ |
| | - - - - - | \$ | \$ |
| Total receipts from all sources | - - - - - | \$ 26,862.81 | \$ |

DISBURSEMENTS

I. FAMILY

| | Voucher Number | | |
|---|----------------|-------------|----|
| Personal property selected by and turned over to surviving spouse | 1 | \$ 1,000.00 | \$ |
| Maintenance of family of decedent | | \$ | \$ |
| Total | | \$ 1,000.00 | \$ |

II. EXPENSES OF ADMINISTRATION

| | | | |
|---|-----------|-----------|----|
| Loss from sales of personal property at less than appraised valuation | - - - - - | \$ | \$ |
| Cash paid to appraisers for services | 2 & 3 | \$ 20.00 | \$ |
| Cash paid for publication of orders | 4 | \$ 18.00 | \$ |
| Repairs to real estate | - - - - - | \$ | \$ |
| Cash paid for insurance | - - - - - | \$ | \$ |
| Expenses of representative | - - - - - | \$ | \$ |
| Compensation of representative | - - - - - | \$ | \$ |
| Fees of Attorney (Probate assets only) | 5 | \$ 828.00 | \$ |
| Bond of Representative | 6 | \$ 31.20 | \$ |
| Certified copies (Probate Court) | 7 | \$ 4.50 | \$ |
| Register of Deeds, recording | - - - - - | \$ | \$ |
| Probate Court filing fee | 7 | \$ 1.00 | \$ |
| | - - - - - | \$ | \$ |
| | - - - - - | \$ | \$ |
| | - - - - - | \$ | \$ |
| | - - - - - | \$ | \$ |
| | - - - - - | \$ | \$ |
| Total expense of administration | - - - - - | \$ 902.70 | \$ |

00362176

III. EXPENSES OF LAST SICKNESS

| | VOUCHER NO. | AMOUNT |
|--|-------------|---------|
| Cash paid for medical attendance - - - - - | | \$..... |
| Cash paid for medicines - - - - - | | \$..... |
| Cash paid for nursing - - - - - | | \$..... |
| Cash paid for hospital - - - - - | | \$..... |
| Total expenses of last sickness - - - - - | | \$ None |

IV. FUNERAL EXPENSES (All Funeral Expenses were

paid by Irene Kowalkowski, surviving spouse. No claim made against probate estate for any reimbursement)

| | | |
|---|----|-------------------------|
| Cash paid for undertaker - - Williams-Tschumperlin Funeral Home | 8 | (\$ 1,301.80) <i>TC</i> |
| Cash paid sexton - - - - - | | \$..... |
| Cash paid for other necessary services - - - - - | | \$..... |
| Cash paid for burial service - - St. Paul's Church | 9 | (\$ 20.00) <i>TC</i> |
| Cash paid for monument - - North Star Granite Corporation | 10 | (\$ 62.50) <i>TC</i> |
| Cash paid to cemetery - - - - - | | \$..... |
| Total funeral expenses - - - - - | | (\$ 1,384.30) |

V. TAXES

| | |
|---|---------|
| Personal property tax lien at date of death - - - - - | \$..... |
| Other personal property taxes - - - - - | \$..... |
| Real property tax lien at date of death - - - - - | \$..... |
| Other real estate taxes - - - - - | \$..... |
| Federal estate taxes - - - - - | \$..... |
| Federal income taxes; personal to decedent - - - - - | \$..... |
| Federal income taxes; fiduciary - - - - - | \$..... |
| State income taxes; personal to decedent - - - - - | \$..... |
| State income taxes; fiduciary - - - - - | \$..... |
| Total taxes paid - - - - - | \$ None |

VI. CLAIMS OF CREDITORS

CASH PAID IN SETTLEMENT OF CLAIMS OF CREDITORS AS ALLOWED BY THE COURT AS FOLLOWS:

| CLAIM NO. | NAME OF CLAIMANT | VOUCHER NO. | AMOUNT |
|---|------------------|-------------|---------|
| | | | \$..... |
| | | | \$..... |
| | | | \$..... |
| | | | \$..... |
| | | | \$..... |
| | | | \$..... |
| | | | \$..... |
| | | | \$..... |
| | | | \$..... |
| | | | \$..... |
| Total amount of claims paid and settled - - - - - | | | \$ None |

VII. LEGACIES AND BEQUESTS

| | VOUCHER NO. | AMOUNT |
|--|-------------|---------|
| Paragraph SECOND of decedent's will provides 300 shares of A. T. & T. stock are bequeathed to Norbert Kowalkowski, son of decedent. Decedent owned only 233 shares at the time of his death, which had a value on the date of his death of \$24,960.11. These shares of stock have not yet been transferred to said legatee. | | \$..... |
| Paragraph THIRD of decedent's will provided specific bequests of \$1000 to the following grandchildren of decedent: Norbert Kowalkowski, Joseph Kowalkowski, Deborah Kowalkowski, David Kowalkowski & Kenneth Kowalkowski. There are no funds in the estate to pay these bequests. | | \$..... |
| There is no residue for distribution to the surviving spouse. | | \$..... |
| Total legacies and bequests paid - - - - - | | \$..... |

RECAPITULATION

| | RECEIPTS | DISBURSEMENTS | Not to be filled in by Representative RECEIPTS |
|---|--------------|---------------|---|
| Total receipts from all sources - - - - - | \$ 26,862.81 | | \$ |
| Total disbursements and credits as follows: | | | Disbursements |
| 1. Family - - - - - | | \$ 1,000.00 | \$ |
| 2. Expenses of administration - - - - - | | \$ 902.70 | \$ |
| 3. Expenses of last sickness - - - - - | | \$.00 | \$ |
| 4. Funeral Expenses - - - - - | | \$.00 | \$ |
| 5. Taxes - - - - - | | \$.00 | \$ |
| 6. Claims of creditors - - - - - | | \$.00 | \$ |
| 7. Specific Legacies - (Not yet paid) - - - - - | | \$.00 | \$ |
| 8. Residue of personal prop. for distribution - - - - - | | \$ 24,960.11 | \$ |
| 9. - - - - - | | \$ | \$ |
| 10. - - - - - | | \$ | \$ |
| 11. - - - - - | | \$ | \$ |
| 12. - - - - - | | \$ | \$ |
| 13. - - - - - | | \$ | \$ |
| Total - - - - - | \$ 26,862.81 | \$ 26,862.81 | \$ |

FOURTH—That there is also belonging to said estate for distribution certain real estate as follows:

The homestead of said decedent, in the County of _____, State of Minnesota,
described as follows:_____

None

Also these other tracts and parcels of land in the County of _____,
State of Minnesota, described as follows:_____

None

FOURTH (A)—Personal property for distribution consists of the following items:_____

American Telephone & Telegraph, Certificate No. AH 40065, dated 5/12/58,
for 11 shares

American Telephone & Telegraph, Certificate No. A 236674, dated 4/24/59,
for 222 shares

Total 233 shares.....\$ 24,960.11
(Appraised value shown in inventory)

(Norbert Kowalkowski, legatee entitled to the above shares under the will,
advanced \$483.30 towards payment of administration expense, and the dividends
received on said stock during administration, amounting to \$419.40, were
also used to pay administration expense.)

FIFTH—That said decedent died on the 19th day of October, 1962,

testate, and left him surviving his spouse, Irene Kowalkowski, and the following

son and grandchildren:

Norbert Kowalkowski, (Sr.), son
 Norbert Kowalkowski, (Jr.), grandson
 Joseph Kowalkowski, grandson
 Deborah Kowalkowski, granddaughter
 David Kowalkowski, grandson
 Kenneth Kowalkowski, grandson

who are sole devisees
 of said decedent, and the persons entitled to the residue of said estate.

WHEREFORE, your petitioner prays the order of this court fixing a time and place for the hearing of this petition and an examination of her final account, and the settlement and allowance of the same; and that upon said hearing the court issue its final decree assigning the residue of said estate to the persons thereunto entitled.

Dated June 18, 1963

Irene Kowalkowski
 Petitioner

State of Minnesota,

Stearns

ss.

Irene Kowalkowski

County of

being duly sworn on oath says that s/he is the person who made the foregoing petition; that s/he knows the contents thereof, and that the same is true of her own knowledge except as to those matters therein stated on her information and belief, and as to those matters s/he believes it to be true.

Subscribed and sworn to before me this

18th day of June, 1963

J. J. Willenbring
 J. J. Willenbring

Notary Public

Stearns

County, Minn.

My commission expires September 29, 1964.

NOTE (1) Insert "Sole devisees" or "All the heirs at law" as the case may be.
 NOTE (2) Number your receipts and enter them in your (voucher No.) column.

19471
 State of Minnesota,

County of Stearns

PROBATE COURT

In the Matter of the Estate of

Joseph Kowalkowski
 Decedent

Final Account and Petition for
 Hearing and Allowance
 Thereof

Russell & Willenbring
 Attorneys for Petitioner

Filed this 25th day of

June, 1963

Joseph J. Willenbring
 Clerk—Judge of Probate

State of Minnesota, } ss.
County of Stearns.

IN PROBATE COURT

19.472

Petition for Allowance and
Probate of Will

In the Matter of the Estate of

Laura L. Pearson, Decedent.

To the Probate Court in and for said County:

Your petitioner represents and alleges to the Court:

FIRST—That your petitioner is a resident of Hawick in the County of Kandiyohi, State of Minnesota, and is an adult and is interested in the estate of decedent in this, to-wit: as a niece and a legatee named in decedent's testament.

SECOND—That said decedent was born in the Country of United States of America, and died at Glenwood, County of Pope, State of Minnesota, on the 27th day of August, 1962, aged 89 years and at the time of ^{her} death was a native of Minnesota and a citizen of the Country of U. S. of America and a resident of Brooten in the County of Stearns and State of Minnesota and left estate in the County of Stearns, State of Minnesota.

THIRD—That said decedent died leaving a last Will and Testament which Will is herewith presented and filed for Probate.

FOURTH—That the estate of decedent at the time of his death consisted of personal property of the estimated value of \$26,000.00, divided as follows:

- | | | | |
|---------------------|----|------------------------|--------------|
| 1. Household goods, | \$ | 2. Wearing apparel, | \$ |
| 3. Stock, | \$ | 4. Notes, bonds, etc., | \$ 26,000.00 |
| 5. Miscellaneous, | \$ | | |

That said estate also included ^{no} real estate of the estimated worth and probable value of \$ none. situated in said County of State of Minnesota, to-wit:

1. Homestead in County, Minnesota, as follows:

A. City Property

(Give Area)

(or)

B. Rural Property

(Give Area)

2. Real Estate other than Homestead:

A. City Property Lots without Buildings \$

City Property Lots with Buildings \$

B. Rural Property Acres improved land \$

Rural Property Acres unimproved land \$

FIFTH—That the probable amount of debts of decedent is \$1,400.00, consisting of unpaid funeral & last illness expenses.

National Society for Crippled
Children and Adults, Inc.
Salvation Army of U. S. A.

The Methodist Church

The Methodist Church of
Hawick, Minnesota.

The Methodist Church of
Pomeroy, Iowa.

Braille and Sight Saving School,
Vinton, Iowa.

11 South La Salle St.,
Chicago, Ill.
120 West 14th St.,
New York, N. Y.
150 Fifth Avenue,
New York, N. Y.

Hawick, Minnesota.

Pomeroy, Iowa.

Vinton, Iowa.

| | | | |
|--------------------|----|--|---|
| Sarah M. Caldwell | 96 | sister | Hawick, Minnesota. |
| Calvin C. Lory | 90 | brother | Lewistown, Montana. |
| Letta M. Shepherd | 83 | sister | 446 Water St., Platteville, Wisc. |
| Grace F. Adams | 72 | niece | Box 208, Hawick, Minnesota. |
| Cora B. Gamble | 68 | niece | Amboy, Indiana. |
| Virgil L. Caldwell | 62 | nephew | Hawick, Minnesota. |
| Milton M. Lory | 66 | " | 3809 Third Ave., Sioux City, Iowa. |
| Hillis F. Lory | 62 | " | Old Ox Road, Fairfax Station, Va. |
| Ellsworth E. Lory | 62 | X " | 2818 Arnold Road, Des Moines 10, Iowa Iowa. |
| Eldred L. Lory | 60 | " | 716 Court St., Rockwell City, Iowa. |
| George L. Lory | 58 | " | 1510 S Osage, Bartlesville, Okla. |
| W. Jay Lory | 53 | " | Court St., Rockwell City, Iowa. |
| Oma L. Balkema | 72 | niece of my dec'd. husband. | 8204 - 36th. N.E., Seattle, Wash. |
| Harry C. Foster | 70 | nephew of my dec'd. husband. | R.1, Box 105, Madison, Mo. |
| Roe M. Powell | 62 | nephew of my dec'd. husband. | 708 Fourth St., Rockwell City, Iowa. |
| Stanley M. Pearson | 69 | nephew of my dec'd. husband. | Box 906, Spencer, Iowa. |
| Fred Simpson | 70 | husband of niece of my dec'd. husband. | Pelican Rapids, Minn. (Died Sept. 9, 1962) |
| Marcia B. Kaler | 65 | niece of my dec'd. husband. | 3590-B, Edison St., San Mateo, Calif. |

AFFIDAVIT OF PUBLICATION

STATE OF MINNESOTA,
COUNTY OF STEARNS

PROBATE COURT

File No. 19,472

Re Estate Of

Laura L. Pearson, Decedent.

IT IS ORDERED that the petition filed herein to admit to probate the last will of decedent be heard on Friday, December 14th, 1962, at 9 o'clock A. M. by this court in the Court House in St. Cloud, Minn.

IT IS ORDERED that creditors of decedent file their claims in this court within four months from the date hereof and that said claims be heard on Friday, March 22nd, 1963, at 9 o'clock A. M. by this court in the Court House in St. Cloud, Minn.

(SEAL)

Dated this 16th day of November, 1962

John Lang,
Probate Judge.

Edward P. Flynn,
Attorney.

(N22-D6)

State of Minnesota }
County of Stearns } SS.

R.E. LeMasurier

being duly sworn, on oath says: that he is, and during all the times herein stated has been the publisher or printer in charge of the newspaper known as The Paynesville Press, and has full knowledge of the facts hereinafter stated; that for more than one year prior to the publication therein of the Paynesville Press hereinafter described, said newspaper was printed and published in the village of Paynesville, in the County of Stearns, State of Minnesota, on Thursday of each week; that during all said time said newspaper has been printed in the English language from its known office of publication within the Village of Paynesville from which it purports to be issued as above stated and in the newspaper format and in column and sheet form equivalent in space to at least 450 running inches of single column, two inches wide; has been issued once each week from a known office established in said place of publication and employing skilled workmen and the necessary material for preparing and printing the same; that the press work on that part of the newspaper devoted to local news of interest to the community it purports to serve has been done in its known office of publication; that during all said time in its makeup not less than twenty-five per cent of its news columns have been devoted to local news of interest to the community it purports to serve; that during all said time it has not wholly duplicated any other publication, and has not been entirely made up of patents, plate matter and advertisements; has circulated in and near said place of publication to the extent of a least two hundred and forty (240) copies regularly delivered to paying subscribers and has entry as second class matter in its local post-office; and that there has been on file in the office of the County Auditor of Stearns County, Minnesota, the affidavit of a person having knowledge of the facts, showing the name and location of said newspaper and the existence of the conditions constituting its qualifications as a legal newspaper.

Petition to Admit Last Will

That the

hereto attached was cut from the columns of said newspaper, and was printed and published therein in the English language, once each week, for three successive weeks; that it was first so published on Thursday, the 22nd day of November 1962, and thereafter, on Thursday of each week to and including the 6th day of December 1962;

and that the following is a printed copy of the lower case alphabet from A to Z, both inclusive, and is hereby acknowledged as being the size and kind of type used in the composition and publication of said notice, to-wit: abcdefghijklmnopqrstuvwxyz - 8 pt.

Subscribed and sworn to before me this

6th day of DECEMBER 1962

WILLARD E. SCHULTZ

Notary Public, Stearns County, Minn.

My Commission Expires Dec. 21, 1967

Notary Public, Stearns County, Minnesota.

My Commission expires 19

0037 2183

19,472

STATE OF MINNESOTA }
County of Stearns }

PROBATE COURT
In the Matter of the Estate of
Laura L. Pearson

Decedent - ~~Ward~~/

AFFIDAVIT OF PUBLICATION

FILED THIS 7th DAY

OF December A.D. 19 62

Roselyn Kephau
CLERK OF PROBATE

00372184

State of Minnesota,

County of Stearns

} ss.

IN PROBATE COURT

In the Matter of the Estate of Laura L. Pearson Deceased.

THE LAST WILL AND TESTAMENT of said deceased having been this day admitted to probate by this Court,
and Virgil L. Caldwell named as executor of said Will,
having applied for Letters Testamentary thereon:

IT IS ORDERED, That the said Virgil L. Caldwell give
bonds to the Judge of this Court in the sum of Twenty Five Thousand and no/100 - - - -
- - - - - (\$25,000.00) - - - - - Dollars,
conditioned that he will faithfully execute the duties of his trust according to law, with sufficient sureties, to be approved by said Judge, and that thereupon Letters Testamentary to be him issued.

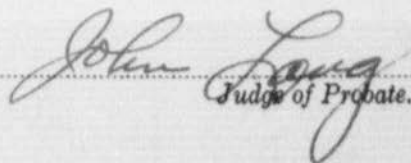
Dated at St. Cloud Minnesota, the 14th day of December

A. D. 1962.

By the Court,

Edward P. Flynn,

Attorney for Petitioner.


Judge of Probate.

0037 2185

No. 19,472

IN PROBATE COURT

County of Stearns

In the Matter of the Estate of

Laura L. Pearson,

Deceased.

ORDER FOR EXECUTOR'S BOND

Filed this 14th day of
December A. D. 1962, and
recorded in Book of Orders, on
page

Joseph H. Huphouse
Clerk—Judge of Probate.

No. 3549*

0037 2186

State of Minnesota, }
County of Stearns. } ss.

IN PROBATE COURT.

In the Matter of Proving the Last Will and Testament of the Estate of

Laura L. Pearson,

Proof of Will

Decedent.

State of Minnesota, }
County of Stearns. } ss.

Kathryn A. Paulson, being

duly sworn on behalf of the proponent of the Will, doth depose and say: that she is one of the subscribing witnesses to the instrument now shown her, bearing date the 30th. day of

December, A. D. 19 57, and purporting to be the Last Will and Testament of Laura L.

Pearson, late of the County

of Stearns and State of Minnesota, now here presented

for probate; that deponent knew

and was well acquainted with the said Decedent, in her lifetime and at the time of her death, that on the day

and date of said instrument, to-wit, the 30th. day of December,

A. D. 19 57, the said instrument was signed, sealed, executed and then and there acknowledged, published and declared

by the said decedent, to be her Last Will and Testament in the presence of deponent and of Harold W.

Paulson and John A. Everson,

the other subscribing witnesses thereto, and that deponent and the said

Harold W. Paulson and John A. Everson,

the other subscribing witnesses, did then and there, in the presence of the said decedent, and at her request,

severally subscribe said instrument as witnesses thereto.

Deponent further says that at the time of the execution of said instrument as aforesaid, the said Decedent was of sound and disposing mind, memory and understanding, of lawful age and under no restraint to the best of deponent's knowledge, and as she verily believes.

And further deponent saith not.

Subscribed and sworn to before me this

14th. day of December, A. D. 19 62.

John Long
Judge of Probate.

Kathryn A. Paulson

No. 19,472.

State of Minnesota.

County of Stearns.

ss.

IN PROBATE COURT

IN THE MATTER OF THE LAST WILL AND
TESTAMENT OF

Laura L. Pearson,
Decedent.

TESTIMONY OF

Kathryn A. Paulson,
Subscribing Witness to Will.

Taken, sworn, subscribed and filed this

14th day of

December 1962

Roselyn Buckland
Clerk Judge of Probate.

State of Minnesota, } ss.
County of Stearns.

IN PROBATE COURT.

In the Matter of Proving the Last Will and Testament of the Estate of

Laura L. Pearson,

Proof of ~~Will~~
Codicil to Will.

Decedent.

State of Minnesota, } ss.
County of Stearns.

Kathryn A. Paulson

, being

duly sworn on behalf of the proponent of the Will, doth depose and say: that she is one of the subscribing witnesses to the instrument now shown her, bearing date the 1st. day of

June, A. D. 1959, and purporting to be a Codicil to the Last Will and Testament of Laura

L. Pearson, late of the County of Stearns and State of Minnesota, now here presented

for probate; that deponent knew

and was well acquainted with the said Decedent, in her lifetime and at the time of her death, that on the day and date of said instrument, to-wit, the 1st. day of June,

A. D. 1959, the said instrument was signed, sealed, executed and then and there acknowledged, published and declared by the said decedent, to be a Codicil to her Last Will and Testament in the presence of deponent and of Harold W. Paulson and John A. Everson,

the other subscribing witnesses thereto, and that deponent and the said Harold W. Paulson and John A. Everson,

the other subscribing witnesses, did then and there, in the presence of the said decedent, and at her request, severally subscribe said instrument as witnesses thereto.

Deponent further says that at the time of the execution of said instrument as aforesaid, the said Decedent was of sound and disposing mind, memory and understanding, of lawful age and under no restraint to the best of deponent's knowledge, and as she verily believes.

And further deponent saith not.

Subscribed and sworn to before me this
14th. day of December, A. D. 1962.

John Long
Judge of Probate.

Kathryn A. Paulson

No. 19,472.

State of Minnesota,

County of Stearns.

} ss.

IN PROBATE COURT

IN THE MATTER OF THE LAST WILL AND
TESTAMENT OF

Laura L. Pearson,
Decedent.

TESTIMONY OF

Kathryn A. Paulson,
Subscribing Witness to ~~the~~
Codicil to Will.

Taken, sworn, subscribed and filed this

14th day of

December 1962

Joselyn Johnson
Clerk Judge of Probate.

LAST WILL AND TESTAMENT
-of-
LAURA L. PEARSON

I, LAURA L. PEARSON, nee Lory, a childless widow, surviving spouse of my beloved husband, Oscar E. Pearson deceased without issue, who am presently residing at Hawick, Minnesota, being of sound mind and disposing memory, do hereby publish and declare this to be my Last Will and Testament, hereby revoking all wills and testamentary papers at any time heretofore made by me.

I.

I direct that all of my just and lawful debts and the expenses of my last illness and funeral be first paid.

II.

I direct that after the funeral services held for me, the remains shall be interred, with a simple graveside service beside that of my beloved husband in the family plot in the Union Cemetery at Pomeroy, Iowa. The executor of this my will shall be fully re-imbursed for all expenses in connection with said trip and interment, including the cost of engraving upon the marker already erected upon said plot whatever is necessary to indicate said interment.

III.

I bequeath to the National Society for Crippled Children and Adults, Inc., an Ohio corporation whose headquarters are presently at 11 South La Salle Street, Chicago, Illinois, the sum of One Thousand Dollars (\$1,000.00) to be devoted to its charitable work.

Laura L. Pearson

IV.

I bequeath to the Salvation Army of the United States of America, a New York corporation, whose headquarters are presently at 120 West Fourteenth Street, New York, N.Y. the sum of One Thousand Dollars (\$1,000.00) to be devoted to its religious, Charitable and missionary work.

V.

I bequeath to The Methodist Church (national organization) whose headquarters are presently at 150 Fifth Avenue, New York, N.Y., for use and disposition by the Women's Division of Christian Service of said church organization, to supply Bibles to native converts in foreign fields, the sum of Five Hundred Dollars (\$500.00)

VI.

I bequeath to the Methodist Church of Hawick Minnesota, for use and disposition by the Women's Society of Christian Service of said church, the sum of Five Hundred Dollars.

VII.

I bequeath to the Methodist Church of Pomeroy, Iowa the sum of Five Hundred Dollars (\$500.00) to be used as part of the Church Improvement Fund in establishing a Memorial to the Francis Lory family.

VIII.

I also bequeath to the Methodist Church of Pomeroy, Iowa the sum of Five Hundred Dollars (\$500.00) for investment by it in a standard interest bearing security to be held and owned by it, provided: that so long as the Union Cemetery at Pomeroy, Iowa shall exist, the income thereof shall be applied in supplying flowers for the Francis Lory and Martin Pearson plots in said cemetery on each Memorial Day.

Anna L. Pearson

Pearson

IX.

I bequeath to Dennis Nelson and Robin Nelson, son and daughter, respectively, of Dudley Nelson and Doris Nelson, presently residing at 550 South Street, Glendale, 2, California, the sum of One Hundred Dollars, each. Should either of said children be minors when my estate is settled, the bequests to such child or children shall be paid to their parents for them.

All the rest and residue of my estate, of whatever kind or nature and wherever situated, I do hereby devise and bequeath as follows:

1. To my sister Sarah M. Caldwell, nee Lory, and her heirs, 15%
2. To my brother Calvin C. Lory and his heirs, 15%
3. To my sister Letta M. Shepherd, nee Lory, and her heirs, 15%
4. To my niece Grace F. Adams, nee Caldwell, and her heirs, 4%
5. To my niece Cora B. Gamble, nee Caldwell, and her heirs, 4%
6. To my nephew Virgil L. Caldwell, and his heirs, 4%
7. To my nephew Milton. M. Lory, and his heirs 4%
8. To my nephew Hillis F. Lory, and his heirs, 4%
9. To my nephew Ellsworth E. Lory, and his heirs 4%
10. To my nephew Eldred L. Lory, and his heirs, 4%
11. To my nephew George L. Lory, and his heirs, 4%
12. To my nephew W. Jay Lory, and his heirs, 4%
13. To Oma L. Balkema, nee Foster (niece of my deceased husband, Oscar E. Pearson) and her heirs, 4%
14. To Harry C. Foster (nephew of my deceased husband, Oscar E. Pearson) and his heirs, 4%
15. To Roe M. Powell (nephew of my deceased husband, Oscar E. Pearson) and his heirs, 4%
16. To Stanley M. Pearson (nephew of my deceased husband, Oscar E. Pearson) and his heirs, 4%

L
Aug 21 1933
Oscar E. Pearson
-3-

17. To Fred Simpson (surviving spouse of Mable Pearson, who was a niece of my deceased husband, Oscar E. Pearson) and his heirs

21%

18. To Marcia B. Kaler nee Powell (niece of my deceased husband, Oscar E. Pearson) and her heirs

3%

XI.

I do hereby nominate and appoint my nephew, Virgil L. Caldwell, to be the executor of this my Last Will and Testament.

IN TESTIMONY WHEREOF, I, LAURA L. PEARSON, have subscribed this my Last Will and Testament, consisting of four sheets of which this is the fourth, this 30th day of December 1957.

L. L. Pearson

L. L. Pearson

Subscribed, sealed, published, and declared by Laura L. Pearson as and for her Last Will and Testament in our presence, who at the same time, in her presence, and in the presence of each other have hereunto subscribed our names as witnesses.

NAME

ADDRESS

Harold G. Paulson

Hawick, Minn.

Kathryn A. Paulson

Hawick, Minn.

John A. Everson

Hawick Minn

CODICIL TO WILL
-of-
LAURA L. PEARSON

I, LAURA L. PEARSON, presently residing at Hawick Minnesota, do hereby make, publish, and , declare this to be the codicil to my last will and testament dated December 30, 1957, towit:

I

Whereas in paragraph V of my will I bequeathed \$500.00 to the Methodist Church (national organization) whose headquarters are presently at 150 Fifth Avenue, New York, N.Y., for use and disposition by the Women's Division of Christian Service of said church organization, to supply Bibles to native converts in foreign fields, I do hereby revoke and annul said bequest and in lieu thereof, I bequeath to the same organization for the same purpose the sum of Three Hundred Dollars. (\$300.00)

II

Whereas in paragraph VI of my will, I bequeathed \$500.00 to the Methodist Church of Hawick, Minnesota, for use and disposition by the Women's Society of Christian Service of said Church, I do hereby revoke and annul said bequest, and in lieu thereof, I bequeath to the same organization the sum of Three Hundred Dollars (\$300.00) to be used by its said Women's Society for advance specials in the missionary work of the church.

III

Whereas in paragraph VII of my will, I bequeathed \$500.00 to the Methodist Church of Pomeroy, Iowa to be used as part of the Church Improvement Fund in establishing a Memorial to the Francis Lory family, I revoke and annul said bequest and in lieu thereof, I bequeath to the same organization for the same purpose the sum of Three Hundred Dollars (\$300.00)

IV

Whereas in paragraph VIII of my will, I bequeathed \$500.00 to the Methodist Church of Pomeroy, Iowa, for investment by it in a standard, interest bearing security to be held and owned by it, provided that so long as the Union Cemetery at Pomeroy, Iowa ex-

Laura L. Pearson

ists, the income thereof shall be applied in supplying flowers for the Francis Lory and Martin Pearson plots in said cemetery on each Memorial Day, I do hereby revoke and annul said bequest and, in lieu thereof I bequeath to the Braille and Sight Saving School at Vinton, Iowa, for the benefit of the blind, the sum of Three Hundred Dollars.

V

Whereas in paragraph IX of my will, I bequeathed \$100.00 each to Dennis Nelson and Robin Nelson, son and daughter, respectively of Dudley Nelson and Doris Nelson, I do hereby revoke and annul said bequests in their entirety.

VI

In all other respects I hereby ratify and confirm my said will. IN TESTIMONY WHEREOF, I, LAURA L. PEARSON, have subscribed this codicil to my Last Will and Testament, this codicil consisting of two sheets, of which this is the second, this 1st day of June 1959.

Laura L. Pearson

Subscribed, sealed, published, and, declared by Laura L. Pearson as her codicil to her Last Will and Testament in our presence after the same had been orally read to her in our presence, and we, at the same time, at her request, in her presence, and in the presence of eachother have hereunto subscribed our names as witnesses.

NAME

ADDRESS

Harold E. Paulson Hawick, Minn.

Kathryn A. Paulson Hawick, Minn.

John E. Emerson Hawick Minn

State of Minnesota,

County of Stearns

IN PROBATE COURT
CERTIFICATE OF PROBATE

In the Matter of the Estate of Laura L. Pearson

Decedent

Be it Remembered, That on the day of the date hereof at a Special Term
and codicil
of said Probate Court, pursuant to the notice duly given, the last will and testament/of

Laura L. Pearson

Decedent, late of said County of Stearns
and 1st day of June, 1959

bearing date the 30th day of December 1957, and being the annexed

written instrument, ~~was~~ were
duly proved before the Probate Court, in and for the County of Stearns

and codicil
ment of said Laura L. Pearson
and codicil are

deceased, which said last Will and Testament ~~is~~ recorded and the examination taken thereon filed in this office.

In Testimony Whereof, The Judge of the Probate Court

of said County has hereunto set his hand and affixed the seal

of said Court at St. Cloud in said County,

this 14th day of December 1962

John L. Lutz
Judge of Probate.



0037 2197

State of Minnesota.

County of

ss.

IN PROBATE COURT

I, _____ of the Probate Court within and for said
 County of _____ do hereby certify that I have compared the foregoing copy of
 the record of last Will and Testament and Certificate of Probate thereon and the original records thereof now remaining in
 this office and have found the same to be correct transcripts therefrom and of the whole of such original records.

In Testimony Whereof, I have hereunto set my hand and affixed the seal

of said Court, at

this

day of

A. D. 19

of Probate Court.

State of Minnesota,

County of Stearns

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Laura L. Pearson,
 Decedent.

Certificate of Probate of Will

Filed this 14th day of
 December 1962, and recorded,

together with the will attached in Book

17 of Records of Wills, Page 557

Roselyn Rychouse
 Clerk/Judge of Probate.

State of Minnesota,
County of Stearns

IN PROBATE COURT

In the Matter of the Estate of

Laura L. Pearson,
Decedent

Order Admitting Will to Probate

The above entitled matter came on to be heard on the 14th day of December 1962

upon the petition of Grace F. Adams

for the allowance of an instrument filed therewith purporting to be the last will and testament of the above named decedent; and the court having duly heard the same and all the evidence produced in support thereof, and having duly considered the same, finds as follows:

FIRST—That the citation of this court, dated the 16th day of November 1962 has been duly served and published as directed therein and required by law.

SECOND—That said decedent died on the 27th day of August 1962, and at the time of his death was a resident of Brocton

in the County of Stearns and State of Minnesota

and left estate in the County of Stearns State of Minnesota.

THIRD—That the subscribing witness es to said purported last will and testament of said decedent, to-wit:

Harold W. Paulson, Kathryn A. Paulson and John A. Everson

and Kathryn A. Paulson duly sworn and examined, and her testimony reduced to writing, subscribed by her and filed herein.

FOURTH—That said instrument presented for probate as aforesaid was duly executed by said decedent as his last will and testament, according to law; and that said decedent, at the time he executed the said instrument, was of sound mind and free from undue influence, of lawful age, and under no restraint

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED, that the said instrument presented and proved as aforesaid be and the same hereby is, established and allowed as the last will and testament of the above named decedent, and is hereby admitted to probate.

Dated December 14th, 1962.

John Long
Judge of Probate.

State of Minnesota,

County of Stearns

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Laura L. Pearson,

Decedent.

Order Admitting Will to Probate

Filed this 14th day of
December 1962, and recorded
in Book " " of Orders, Page

Carolyn Jackson
Clerk of Probate.

State of Minnesota, } ss.
County of Stearns }

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

LETTERS TESTAMENTARY

Laura L. Pearson,
Decedent,

Decedent died on August 27th, 1962

To Virgil L. Caldwell

GREETING:

Whereas, You have been appointed executor of the last will and testament of the above named decedent, by the order of this court, and have duly qualified as such:

Now Therefore, Reposing full faith and trust in your competency, ability and integrity, these letters testamentary are issued to you by the court, authorizing you to execute and carry into effect the said will of said decedent, according to the true intent thereof, and granting unto you all the powers, duties and responsibilities incident to said trust, in substance as follows, to-wit:

FIRST—To take possession of all the estate of said decedent, both real and personal, excepting that which may be set aside by the court for the surviving spouse or children of said decedent; to collect and receive all the rents, issues, increase and profits of said estate; to demand, receive, collect, sue for and recover all the debts, claims, rights, and choses in action, which to said decedent at the time of her death did belong; and, in within one month from the date hereof, to make and file in this court a true, verified, inventory of all the estate of said decedent, and cause the same to be appraised according to law.

SECOND—To manage, care for, and administer the said estate, to the end that the same may be preserved, kept, and increased, in the most economical and efficient manner; and to keep in good condition of repair all the buildings and improvements on the real estate of decedent.

THIRD—To cause to be paid, according to the provisions of said will as far as possible, and where not possible, then according to law, out of the personal estate of decedent if the same be sufficient therefor, and if not sufficient, then out of the real estate of decedent to be sold under the order of this court, the following charges, demands, and debts, in the order following, to-wit: the expenses of the administration of said estate; the expenses of the funeral of said decedent; the expenses of the last sickness of said decedent; all the debts of decedent having preference under the laws of the United States; all taxes that shall be legally levied upon the estate of decedent; all other debts of decedent due to her creditors that shall be duly proved and allowed by the court, if said estate be sufficient therefor, otherwise to pay the same pro rata; all legacies given and provided by said will of decedent, if her said estate be sufficient therefor.

FOURTH—To make and file in this court, whenever requested by the court so to do, and at the completion of said trust, full and true accounts, with itemized statements, under oath, of all said estate and the increase thereof, that shall come into your hands, and of all disbursements made by you and of all the residue that remains in your hands, together with the value and condition thereof; and, at the completion of said trust, to turn over all the residue of said estate in your hands to those declared thereunto entitled by the court.

Witness, The Judge of this Court, and the seal thereof, this 21st day of
December, 1962


Probate Judge.



State of Minnesota.

County of Stearns

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Laura L. Pearson,
Decedent.

LETTERS TESTAMENTARY
(LONG FORM)

Filed this 21st day of

December, 1962, and Recorded
in Book " 0 " of Letters, Page 337

Joseph H. Tucker
Clerk-Judge of Probate Court.

1

No. 3640*

State of Minnesota,

County of } ss.

IN PROBATE COURT

I, Judge of the Probate Court, in and for said County, and State afore-
said, do hereby certify that I have compared the within and foregoing paper writing with the original Letters Testamentary
in the matter therein entitled, now remaining of record in my office, and that the same is a true and correct copy of said
original, and the whole thereof.

WITNESS, my hand and seal of said Court, at this

day of , A. D. 19

Probate Judge.

Minnesota

WESTERN SURETY COMPANY

One of America's Oldest Bonding Companies

KANSAS CITY · CHICAGO · SIOUX FALLS
DALLAS · PALO ALTO

BOND AND OATH OF ADMINISTRATOR, EXECUTOR AND GUARDIAN, INCLUDING SALE OF REAL ESTATE

STATE OF MINNESOTA,

County of Stearns.

SS

IN PROBATE COURT

In the Matter of the Estate of Laura L. Pearson, decedent.

☐ Minor(s) ☐ Incompetent ☒ Deceased

KNOW ALL MEN BY THESE PRESENTS:

BOND No. 22-FID- 22650

That we, Virgil L. Caldwell, as Principal,
and the WESTERN SURETY COMPANY, a corporation organized under the laws of the State of South
Dakota and holding the certificate of the Insurance Commissioner of the State of Minnesota showing
that it is authorized to contract as Surety upon bonds in said State of Minnesota, as Surety, are held
and firmly bound unto Hon. John Lang
as Judge of Probate of the County of Stearns, Minnesota, in the sum of

Twenty-five Thousand and no/100 (\$ 25,000.00) DOLLARS,
(NOT VALID IF FILLED IN FOR MORE THAN \$500,000.00)

lawful money of the United States, to be paid to said Judge of Probate, or his successor in office;
for which payment well and truly to be made, we bind ourselves and each of our heirs, executors,
administrators, successors, and assigns, firmly by these presents.

THE CONDITION OF THIS OBLIGATION IS SUCH, That if the above bounden Principal, who
has been appointed representative of the estate of the above named decedent,
shall well and faithfully discharge all the duties of his trust as representative of said estate according
to law, then this obligation shall be void, otherwise it shall remain in full force and virtue.

IN WITNESS WHEREOF, Said Principal has hereunto affixed his hand and seal; and the said
Surety has caused these presents to be signed by its
and its corporate seal to be hereto attached by authority of its Board of Directors, this
20th. day of December, 19 62

Signed, Sealed and Delivered in Presence of
Witness to Principal

Virgil L. Caldwell

Principal

June B. Bier

Edw. P. Flynn

Witness to Surety

WESTERN SURETY COMPANY

By Edw. P. Flynn
Countersigned

By Edw. P. Flynn
Minnesota Resident Agent

STATE OF MINNESOTA,

County of Stearns.

SS

On this 20th. day of December, 1962, before me personally
appeared Virgil L. Caldwell, to me well known
to be the person who executed the foregoing bond as Principal, and acknowledged that he executed the
same for the uses and purposes herein expressed as his free act and deed.

My Commission Expires

August 19

, 19 69.

Edw. P. Flynn

Notary Public,

Stearns County, Minnesota

STATE OF SOUTH DAKOTA,

ACKNOWLEDGMENT OF SURETY
(Corporate Officer)

County of Minnehaha.

On this 20th. day of December, 19 62, before me
appeared

to me personally known, who being by me duly sworn, did say that he is the aforesaid officer of the
WESTERN SURETY COMPANY, a corporation; that the seal affixed to the foregoing instrument is
the corporate seal of said corporation, and that said instrument was executed in behalf of said corporation
by the aforesaid officer, by authority of its Board of Directors; and the aforesaid officer acknowledged
said instrument to be the free act and deed of said corporation.

My Commission Expires

M. HJERMSTAD, NOTARY PUBLIC
My Commission expires 12-11-69

X

M. Hjermstad
Notary Public, Minnehaha County, South Dakota

State of Minnesota, }
County of Stearns } ss.

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Laura L. Pearson

Decedent.

Order Appointing Appraisers

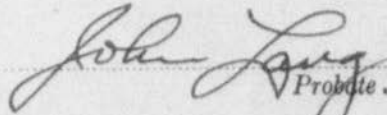
On all the files, records, and proceedings in said estate

It is ordered that Oren Quill and
H. J. Sauer

be and they are hereby appointed appraisers, to appraise upon oath the estate of the said decedent according to law.

Dated this 14th day of December, 1962.

(PROBATE COURT SEAL)


Probate Judge.

00372205

No. 19,472

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Laura L. Pearson,
Decedent.

Order Appointing Appraisers

Filed December 14th, 19 62

Roselyn K. Kufhouse
Probate Judge-Clerk.

No. 3579½*

003782206

State of Minnesota,
County of Stearns.

IN PROBATE COURTFile No. 19,472.

IN THE MATTER OF THE ESTATE OF

INVENTORY AND APPRAISALLaura L. Pearson,

Decedent.

Date of Death August 27, 1962.**OATH OF APPRAISERS****State of Minnesota,**County of Stearns.H. J. Sauer

I, Oren Quill, and
do solemnly swear that I will honestly, faithfully and
impartially perform all the duties of the office and trust which I now assume as appraiser of the estate of Laura
L. Pearson, decedent to the best of my ability, So Help Me God.

Subscribed and sworn to before me this

6th. day of March, 1963.

Edward P. Flynn
Notary Public, Stearns County, Minn.
My commission expires August 19, 1969.

(SEAL)

INVENTORY AND APPRAISAL

The undersigned representative of the estate of the above named decedent, represent S
and show S to the court—

That the following is a true and correct inventory of all the property of the above named estate, both real and
personal, which has come into his possession and of which he has knowledge
after diligent search and inquiry concerning the same, classified as follows, to-wit:

CLASS I—Real Estate:

(a) The homestead of decedent, being in the County of
Stearns, State of Minnesota, consisting
of acres in area described as follows, to-wit:
(give acreage)

NONE.

Specify Encumbrances
and Respective AmountsNet Value Over
Encumbrances

\$

\$

(b) All other real estate of decedent being in the County
of , State of Minnesota,
described as follows, to-wit:

NONE.

\$

FORWARDED

0037 2207

CLASS V—Mortgages, Bonds, Notes and other Written Evidences of Debt: (Show Encumbrances, if any)

| (Here list any written obligations of any kind due and owing decedent, with interest rate and maturity, also book and page of record of Mortgages) | Interest to Date of Death | Principal | Appraised Value of Principal & Interest |
|--|---------------------------|-------------|---|
| Savings Account No.08-001512-6 with Home Savings & Loan Assn.of Los Angeles, Glendale 4, Calif., for \$1,718.89 with 4.75% int.from 7-1-62 to death. | \$12.92. | \$1,718.89. | \$ 1,731.81 |
| Savings Account No.B 2419 with Mutual Savings & Loan Assn., Glendale 3, Calif., for \$7,720.11 with 4.75% int.from 7/1. | \$58.10. | \$7,720.11. | \$ 7,778.21 |
| Savings Account No.19359 with Glendale Federal Savings & Loan Assn., Glendale 3, Calif., for \$7,761.69 with 4.75% interest from 7/1/62 to death. | \$58.40. | \$7,761.69. | \$ 7,820.09 |
| Savings Account No. 12157 with Fidelity Federal Savings & Loan Assn.of Glendale 5, Calif., for \$7,411.43 with 4.75% interest from 7/1/62 to death. | \$55.71. | \$7,411.43. | \$ 7,467.14 |
| U.S. savings bond M 628 398H, series H, issued as of 1/1/55, for \$1,000.00. | \$ 7.41. | \$1,000.00. | \$ 1,007.41 |
| <i>Total Value of Mortgages, Bonds, Notes, etc.</i> | | | \$ 25,804.66. |

CLASS VI—All other Personal Property:

| (Here list Cash, Book Accounts, Annuities, Farm Crops, Machinery, etc.) | Specify Encumbrances and Respective Amounts | Net Value Over Encumbrances |
|---|---|-----------------------------|
| Checking Account balance with The First State Bank in Paynesville, Paynesville, Minnesota, bearing no interest, for \$360.34. | | \$ 360.34. |
| <i>Total Value of All Other Personal Property</i> | | \$ 360.34. |

SUMMARY

The total value of all the real estate of decedent, as valued by the appraisers herein, is - - \$ none.
The total value of all the personal property of decedent, as valued by the appraisers herein, is - \$ 26,165.00.
The total value of the entire estate of decedent, as valued by the appraisers herein, is - - \$ 26,165.00.

Respectfully submitted,

Virgil L. Caldwell

Virgil L. Caldwell.

Representative.

NOTE: If estate is over \$10,000.00 or subject to Inheritance Tax, make this in triplicate and file in Probate Court.

VERIFICATION

State of Minnesota, }
County of Stearns. } ss. Virgil L. Caldwell,

being duly sworn, on oath says: that he is the representative of the estate above specified; that he has read the foregoing inventory subscribed by him and knows the contents thereof and that the same is a true and correct inventory of all of the estate of the decedent that has come to his possession or knowledge.

Subscribed and sworn to before me this
5th. day of March, A. D. 1963.
Edward P. Flynn
Notary Public, Stearns County, Minn.
My commission expires August 19, 1969.
Virgil L. Caldwell
Representative.

CERTIFICATE OF APPRAISERS

State of Minnesota, }
County of Stearns. } We, the undersigned appraisers, duly appointed by the Probate Court of Stearns County, Minnesota, to appraise the estate of Laura L. Pearson, Decedent, having first duly taken and subscribed the oath prescribed by law and hereto annexed, hereby certify and return, that we have carefully examined and considered the inventory of said estate delivered to us by the representative of said estate and the property therein described, and have faithfully and impartially and to the best of our knowledge and ability, appraised the said property, and set down opposite each item thereof in figures the value thereof in money, and have footed up by itself the amount and value of each class of said property, and of the whole of said estate.

Dated this 6th. day of March, A. D. 1963.

Orin Quill
H. J. James
Appraisers

File No. 19,472.

State of Minnesota,

County of Stearns.

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Laura L. Pearson,

Decedent.

Inventory and Appraisal

Total Personal - \$26,165.00

Total Real Estate - \$ none.

Total Appraisal - \$26,165.00.

Due service of the within inventory and appraisal is hereby admitted this day of 19

Deputy-Treasurer of
County, Minnesota

Filed this 8th day of March, A. D. 1963

Edward P. Flynn
Probate Judge-Clerk
EDWARD P. FLYNN
ATTORNEY-AT-LAW
PAYNESVILLE, MINNESOTA

No. 3337

00372210

STATE OF MINNESOTA
DEPARTMENT OF TAXATION
INHERITANCE AND GIFT TAX DIVISION
St. Paul 1, Minnesota

INHERITANCE TAX RETURN

State of Minnesota, }
County of Stearns.

Decedent Laura L. Pearson.Date of Death August 27, 1962.

The undersigned hereby returns information concerning the decedent and concerning all transfers of property by the decedent or by reason of his death which may be subject to inheritance tax as defined by Minnesota Statutes Chapter 291.

GENERAL INFORMATION

- (1) Decedent's residence at date of death Brooklyn Minnesota
Street City State
- (2) Place of death Glenwood, Minn. Birthdate 8/3/1873 Place of birth Wisconsin
- (3) Business or occupation Retired widow
- (4) Married, single, separated, widowed or divorced at date of death Widowed
- (5) The name, relationship to decedent and birthdate of spouse, children, or issue of deceased children of decedent, is as follows: (Do not answer if information appears on petition for probate.)

| NAME | RELATIONSHIP | DATE OF BIRTH |
|---------------------|--|---------------|
| No spouse or issue. | See Petition for Probate on file herein. | |

- (6) Did decedent have access to a safe deposit box or other place of safekeeping at the time of his death? no
- A. Name and address of bank or other depository _____
- (7) Did the undersigned person or persons filing return make diligent and careful search for property of every kind left by decedent and for information as to any transfer of a material portion of decedent's property during his lifetime without an adequate and full consideration in money or money's worth? Yes
- (8) Will there be Minnesota probate proceedings? Yes, testament being probated.
- (9) Do any of the surviving joint tenants on Schedule I claim that they furnished adequate and full consideration or any portion thereof in money or money's worth toward purchase or acquisition of the joint property? None
- Was any of the property held by decedent and others as joint tenants acquired by them by gift or inheritance from a third person? None
- Give details of such claims on Schedule I or by separate affidavit.

INSTRUCTIONS

1. STATUTES: The inheritance tax law appears in Minnesota Statutes, Chapter 291. Taxable transfers are defined in Minnesota Statutes 291.01. Filing an inheritance tax return is required by Minnesota Statutes 291.12.
2. USE AND PROCEDURE: This return will be used in all estates to report all transfers from deceased persons to heirs or beneficiaries which are not included in the inventory in a Minnesota probate proceeding.
 - A. If there is a Minnesota probate proceeding (general administration, special administration, summary distribution, or petition for decree of descent), the return will be filed with probate court. If a tax may be due, or if a waiver of inheritance tax lien from the commissioner is needed, prepare the return in duplicate.
 - B. If there is no Minnesota probate proceeding, only an original return must be filed directly with the Department of Taxation, Inheritance and Gift Tax Division, St. Paul 1, Minn. DO NOT FILE IN DUPLICATE.
 - C. If it is claimed that decedent was not a resident of Minnesota, an Affidavit of Non-Residence (Form D. of T. EG 1019), furnished by the Commissioner of Taxation, must be filed with this return. In such case, this return will disclose the detail of transfers of property having situs in Minnesota, and the total value of transfers in each class of property having situs elsewhere.
3. DETERMINATION OF TAX: The court will determine the tax upon property included in the probate proceeding. The department will determine the tax upon the transfers disclosed in the return.
4. The representative of the estate or other person executing the return is obliged to report all transfers which may be subject to tax. Each schedule of the return is to be construed as a question which must be answered by describing the transfers or by stating that there were none of this class, if such is the case.
5. Satisfaction or waiver of inheritance tax lien upon the transfer of joint tenancy property can be obtained from the Department of Taxation by use of the Affidavit of Survivorship, Joint Tenancy or Remainderman, D. of T. EG 1018, which may be purchased from a legal stationer. FILE IN DUPLICATE.
6. If space in any schedule is insufficient, additional schedules in like form may be attached.
7. The value of all properties transferred and reported herein is the full and fair market value on date of death.

COMMISSIONER OF TAXATION
Director, Inheritance and Gift Tax Division

00372211

SCHEDULE 1—PROPERTY HELD IN JOINT TENANCY

All property of whatever kind, whether real estate, personal property, bank accounts, U. S. Savings Bonds, etc., in which the decedent held an interest at the time of his death as a joint tenant or as co-owner with right of survivorship, must be disclosed in this schedule.

Claims of consideration furnished by the survivor, or claims of creation of the joint tenancy by gift or inheritance must be stated in an affidavit giving verifiable details showing the source, nature, amount and

proportion of the survivor's contribution. Exhibits submitted to prove claim will be returned upon request. The homestead of decedent, if included in any of the schedules, must be identified before the exemption in favor of spouse or minor or dependent children can be allowed. Excess homestead area, if any, must be separately described and valued.

Please group all properties transferred to each surviving joint tenant.

| Date of Transfer to Joint Tenancy | Description of Property (Legal description of Land; Street Address of City Realty; Acreage of Rural Land). Specify Liens, if any. Homestead must be designated. | Surviving Joint Tenant (Give Name and Relationship to Decedent) | Assessor's Full and True Value of Realty Or Unit Value of Securities On Date of Death | Gross Market Value of Whole Property |
|-----------------------------------|---|---|---|--------------------------------------|
| SAMPLE: 6-21-50 | Lot 1, blk. 1, Lief's Add. to St. Paul, Ramsey Co., Minn., 6000 Montclair Rd., St. Paul. Homestead. Mortgage, \$1,000.00 | Mary Doe, wife | \$3,800.00 | \$12,500.00 |
| 7-5-57 | 100 shares General Motors Co., common \$100 par Certificate No. 1392816 | John Doe, son | N. Y. S. E. 75½ | \$7,550.00 |
| | NONE. | | | |

| | | | | | | | | |
|----------------------|---|---|---|---|---|---|---|---|
| Total (Col. 5.) | - | - | - | - | - | - | - | - |
| Less liens (Col. 2.) | - | - | - | - | - | - | - | - |
| Net | - | - | - | - | - | - | - | - |

SCHEDULE II — INSURANCE

Report all life and accident insurance proceeds payable on the death of the decedent to named beneficiaries. Do not include insurance payable to estate.

This schedule should not include contracts reportable on Schedule III.

| Date Taken Out | Description of Policy (Name of Company, No. of Policy) | Amount Paid or Payable at Death (Show Post Mortem Dividends Separately) | Beneficiary and Relationship to Decedent | If Contract Issued Prior to 4-26-49, did Decedent on 4-26-49 have right to: | |
|----------------------|---|--|--|---|--------------------------------|
| | | | | 1. Change Beneficiary? | 2. Cash Surrender Value? |
| | NONE. | | | | |
| | | | | | |

SCHEDULE III — ANNUITIES, DEPOSITS, ETC.

Report all other types of contracts with insurance companies, or others, transferred or payable on decedent's death, including the following: annuities, pensions and retirement funds; supplemental contracts or deposits (which may be proceeds of insurance policies or annuities received from a prior decedent or matured endowment policies, etc.); and cash value of insurance policies on life of another

which may have been assigned to this decedent. Where pension plans meet Sec. 401 (a) IRC 1954 requirements, so state. Show employee and employer contributions, cost, amount and method of payments to be made. Submit copies of Plans which do not meet said requirements.

| Date of Contract | Description of Contract (Name of Company, No. and Type) | Amount Paid or Payable at Death or Value of Balance of Annuity | Beneficiary or Transferee Name, Address, and Relationship to Decedent |
|------------------|--|--|--|
| | NONE. | | |
| | | | |

SCHEDULE IV — TRANSFERS BY THE DECEDENT

(If any transfer is considered not taxable, so designate. Otherwise designate whether transfer is taxable under A., B., or C.)

A. Transfers in contemplation of death:

Report transfers or gifts by decedent before his death, which are in the nature of a final disposition in anticipation of death. It is presumed that a transfer of a material portion of decedent's property within three years prior to death is made in contemplation of death.

Report gifts made by decedent during his lifetime which total more than \$3,000 to one donee in any calendar year.

B. Transfers intended to take effect in possession or enjoyment at or after death:

Report transfers of property by deed, trust or agreement in which the decedent had retained a life estate, or all or part of the income for life, or a power of revocation.

Report transfers in which the beneficiary's possession or enjoyment takes effect at or after decedent's death or in which the deed or instrument of title is delivered or recorded at or after decedent's death.

NOTE: Under both A. and B. copies of trust instruments must be attached to the return as exhibits. If it is claimed that any transfer is non-taxable, detailed verified statements of the claim must be submitted.

C. Powers of Appointment:

Report the property in respect to which the decedent held a power of appointment at any time. Attach a copy of the instrument granting the power of appointment to the decedent and a schedule of the assets subject to the power at date of death, together with the values of such assets.

Did the decedent exercise the power?

Attach a copy of the instrument exercising the power unless it is a will previously filed for probate. If the power had been relinquished by decedent, attach a copy of the instrument.

(LIST TRANSFERS ON NEXT PAGE)

0037 2213

SCHEDULE IV — TRANSFERS BY THE DECEDENT (Continued)

(If any transfer is considered not taxable, so designate. Otherwise designate whether transfer is taxable under A., B. or C.)

| Date of Transfer | Description of Property Transferred (Legal Description of land; Street Address of City Realty; Acreage of Rural Land). Specify Liens, if any. | Transferee and Relationship to Decedent | Assessor's Full and True Value of Realty Or Unit Value of Securities on Date of Death | Gross Fair Market Value |
|--------------------------------|---|---|---|-------------------------|
| | XXXXXX NONE. | | | |
| Total (Col. 5.) - - - - - | | | | |
| Less Liens (Col. 2.) - - - - - | | | | |
| Net - - - - - | | | | |

SCHEDULE V — MISCELLANEOUS

Report the transfer of any property belonging to the decedent which has not been included in a Minnesota probate proceeding and has not been otherwise reported in Schedules I to IV of this return. (In the

event of no probate, this schedule may include automobiles, household goods, personal effects, U. S. Postal Savings, U. S. Savings Bonds and other tangible or intangible personal property, if any.)

| Description of Property (Specify Liens, if any) | Transferee, Heir or Beneficiary Relationship to Decedent | Full and Fair Market Value on Date of Death | Net Value After Liens |
|---|--|---|-----------------------|
| NONE. | | | |

I, Virgil L. Caldwell,

the execut. or ~~XXXXXX~~ /transferee, custodian or trustee of the estate of the above named decedent do hereby swear that I have carefully examined the foregoing return, including the separate sheets attached, if any, and that, to the best of my knowledge,

Subscribed and sworn to before me this 5th.

day of March, 1963.

Edward P. Flynn Edward P. Flynn.

Notary Public, County of Stearns, Minnesota.

My commission expires August 19, 1969.

information and belief, herein is listed all of the property required by law to be included in said return; that all questions have been truly answered; that I have no knowledge of any transfers required to be included in this return except as stated; and that to the best of my knowledge, information and belief the values shown on the foregoing schedules are full and fair market values as of the date of the decedent's death.

(Signature) Virgil L. Caldwell

(Address) Hawick, Minnesota.

File No. 19,472.

State of Minnesota,

County of Stearns.

Re: Estate of

Laura L. Pearson, Decedent.

INHERITANCE TAX RETURN
DEPARTMENT OF TAXATION

Filed March 8th, 1963

Josephine H. Hulse
Clerk of Probate Court

Attorney
EDWARD P. FLYNN
ATTORNEY-AT-LAW
Address: **PAYNESVILLE, MINNESOTA**

State of Minnesota,

COUNTY OF _____

PROBATE COURT

FILE NO. 19472

IN THE MATTER OF THE ESTATE OF

Laura L Pearson
DecedentInheritance Tax Record and
Order Determining TaxFrom the files, records and proceedings herein the court finds that decedent died Aug 27 testate,19 62, a resident of Brooklyn, Stearns county, Minnesota, leaving an estate of the following value:

| Estimated in Petition | Appraised Value | Omitted Property, Increased Value | Final Inheritance Tax Value |
|----------------------------------|--------------------|--------------------------------------|--------------------------------|
| Real Estate | — | — | — |
| Personal Estate <u>26,000.00</u> | <u>26,165.00</u> | | <u>26,165.00</u> |
| TOTAL <u>26,000.00</u> | <u>26,165.00</u> | | <u>26,165.00</u> |

That the deductible expenses of administration, funeral and last illness, maintenance and allowances, taxes and claims paid are as follows:

| | |
|----------------------------------|----------------|
| Maintenance of family | \$ |
| Statutory allowances | — |
| Appraiser's fees | <u>38.50</u> |
| Publication of orders | <u>28.00</u> |
| Compensation of representative | <u>750.00</u> |
| Expenses of representative | — |
| Attorney's fees | <u>1212.81</u> |
| Expenses of attorney | — |
| Certified copies | <u>12.00</u> |
| Recording fees | — |
| Bond premiums | <u>46.00</u> |
| Misc. expenses of administration | <u>16.00</u> |
| Funeral expenses | <u>196.71</u> |
| Expenses of last illness | <u>522.00</u> |

Taxes, if lien at death:

| | |
|--------------------------------|----|
| Personal property | \$ |
| Minnesota Real Estate | — |
| Income taxes accrued to death: | |
| Federal | — |
| State | — |
| Federal estate tax | — |
| Claims allowed and paid | — |
| Homestead to spouse or issue | — |

TOTAL DEDUCTIONS
ALLOWED FOR
INHERITANCE TAX
NET ESTATE FOR
INHERITANCE TAX
COMPUTATION3441.52
\$22,723.48

That the transfers to legatees, devisees, or heirs of the decedent hereinafter specified, will be subject to inheritance tax in the following amounts:

| Name of Legatee, Devisee, or Heir at Law | Relationship to Decedent | Value of Legacy, Devise, or Distributive Share | Exemption | Inheritance TAX |
|---|-----------------------------|---|-----------|--------------------|
| <u>Next of Kin for Crippled Child.</u> | | <u>1000.00</u> | | |
| <u>Adults, Inc Chicago</u> | | <u>1000.00</u> | | |
| <u>Salv. Army Inc New York City</u> | | | | |
| <u>Woman's Club of Christ.</u> | | <u>300.00</u> | | |
| <u>Serv. of Bd of Mission</u> | | <u>300.00</u> | | |
| <u>Methodist Church</u> | | <u>300.00</u> | | |
| <u>Method Church</u> | | <u>300.00</u> | | |
| <u>Pomona Ia</u> | | <u>300.00</u> | | |
| <u>Iowa Braille & Sight</u> | | <u>300.00</u> | | |
| <u>School</u> | | | | |
| <u>Viola Ia</u> | | | | |
| <u>Less 3200.00</u> | | | | |
| TOTALS | | | XXXXX | |

Less 3200.00

ORIGINAL

Countersigned at St. Paul, Minnesota

this 21st day of July 1913

1913

Commissioner of Taxation

By

STATE OF MINNESOTA — DEPARTMENT OF TAXATION
INHERITANCE TAX RECEIPT

No.

2011

Estate of Laura L. Pearson 7/17 1913

Received of Frederick L. Caldwell

the sum of Three Hundred Forty Seven and 5/100 Dollars

in payment of Inheritance Tax as provided by Minnesota Statutes, Chapter 201

Tax \$ 347.05

Accrued Interest: from _____ to _____ \$ _____

Total amount of this receipt as above \$ 347.05

per order of the Probate Court or Commissioner of Taxation dated 6/10/13

County of STEARNS Frederick L. Caldwell
County Treasurer

MAIL ORIGINAL OF THIS RECEIPT TO COMMISSIONER OF TAXATION TO BE COUNTERSIGNED.
THIS RECEIPT, WHEN COUNTERSIGNED, SHALL BE USED AS VOUCHER IN SETTLEMENT OF ACCOUNTS.

STATE OF MINNESOTA
Department of Taxation

JUL 15