



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

County of Stearns

ss.

IN PROBATE COURT

1947

Petition for Allowance and
Probate of Will

In the Matter of the Estate of

Joseph Kowalkowski

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 St. Cloud in the County of Stearns State of Minnesota, and is an adult and is interested in the estate of decedent in this, to-wit: surviving spouse and executrix named in will

SECOND—That said decedent was born in the Country of United States of America, and died at Minneapolis County of Hennepin, State of Minnesota, on the 19th day of October, 1962, aged 73 years and at the time of his death was a native of United States of America and a citizen of the Country of United States of America and a resident of St. Cloud 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, | \$ 1,000.00 | 2. Wearing apparel, | \$ no commercial value |
| 3. Stock, | \$25,000.00 | 4. Notes, bonds, etc., | \$ None |
| 5. Miscellaneous, | \$ None | | |

That said estate also included real estate of the estimated worth and probable value of \$25,000.00 situated in said County of Stearns State of Minnesota, to-wit:

1. Homestead in Stearns County, Minnesota, as follows:

A. City Property less than one-half acre

\$25,000.00

(Give Area)

(or)

B. Rural Property

\$ none

(Give Area)

2. Real Estate other than Homestead:

- | | | | |
|-------------------|------|------------------------|---------|
| A. City Property | none | Lots without Buildings | \$ none |
| 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 \$2,000.00, consisting of funeral expenses

SIXTH—That the names, ages, relationship and addresses of the heirs, legatees and devisees of said decedent, so far as known to your petitioner are as follows:

NAME	AGE	RELATIONSHIP	POST OFFICE ADDRESS
Irene Kowalkowski	64	wife	924 - 7th Ave. N. St. Cloud, Minn.
Norbert Kowalkowski, Sr.	46	son	1325 N. 8th Ave., St. Cloud, Minn.
Norbert Kowalkowski, Jr.	25	grandson	2604 N. 8th St., St. Cloud, Minn.
Joseph Kowalkowski	11	grandson	158 Paseo Delicias, Redondo Beach, Calif.
Deborah Kowalkowski	13	granddaughter	158 Paseo Delicias, Redondo Beach, Calif.
David Kowalkowski	6	grandson	1325 N. 8th Ave., St. Cloud, Minn.
Kenneth Kowalkowski	4	grandson	1325 N. 8th Ave., St. Cloud, Minn.

SEVENTH—That Irene Kowalkowski whose Post Office address is 924 - 7th Ave. N. St. Cloud, Minnesota is named in said Will as executor thereof and is a suitable and competent person to be executor of said Will.

WHEREFORE, Your petitioner prays that said last Will and Testament be allowed and admitted to probate; and that said Irene Kowalkowski be appointed executor thereof; and that, upon due qualification as provided by law, letters testamentary be issued to the said Irene Kowalkowski

Dated November 5, 19 62

Irene Kowalkowski
Petitioner.

State of Minnesota,

County of Stearns

} ss.

Irene Kowalkowski

being duly sworn, on oath says that she is the petitioner named in the foregoing petition; that the said petition is true of her own knowledge except as to the matters therein stated on information and belief, and as to those matters she believe it to be true.

Irene Kowalkowski

Subscribed and sworn to before me this 5th

day of November, 19 62.

Notary Public *Willenbring* Stearns County, Minnesota.

My Commission expires September 29, 19 64.

State of Minnesota,

County of Stearns

IN PROBATE COURT

Petition for Allowance and Probate of Will

In the Matter of the Estate of

Joseph Kowalkowski

Decedent.

Selection of Newspaper

To the Judge of said Court:

Please cause the notices in said estate to be published in the

Cold Spring Record

(Please insert full name of newspaper)

Russell & Willenbring

(Sign your name here)

Cold Spring, Minnesota

Filed this 16th day of

November, 19 62

Josephine Kowalkowski
Probate Judge - Clerk.

No. 33807

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

Order for Hearing Petition To Admit Will and Notice

To Creditors, Re Estate of Joseph Kowalkowski,

Decedent

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

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 Probate Notice

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 22 day of NOV., 1962, and thereafter on Thursday of each week to and including the

6 day of Dec., 19 62; 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

Paul A. Honer

Subscribed and sworn to before me this 6th day of

December, 19 62.

Julia Stein

Notary Public, Stearns County, Minn.

My Commission expires October 29, 19 64

0012 1130

19,471

STATE OF MINNESOTA
County of Stearns

PROBATE COURT
In the Matter of the Estate of
Joseph Howalkowski
Decedent ~~Ward~~

Hill

FILED THIS 9th DAY
OF December A.D. 1962
Roselyn Duphouse
CLERK OF PROBATE

001201131

State of Minnesota,

} ss.

County of Stearns

IN PROBATE COURT

In the Matter of the Estate of Joseph Kowalkowski Deceased.

THE LAST WILL AND TESTAMENT of said deceased having been this day admitted to probate by this Court,
and Irene Kowalkowski named as executrix of said Will,
having applied for Letters Testamentary thereon:

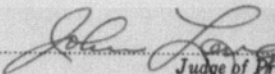
IT IS ORDERED, That the said Irene Kowalkowski give
bonds to the Judge of this Court in the sum of Twelve Thousand and no/100 - - - - -
- - - - - (\$12,000.00) - - - - - Dollars,
conditioned that he will faithfully execute the duties of her trust according to law, with sufficient sureties, to be approved by said Judge, and that thereupon Letters Testamentary to be issued.

Dated at St. Cloud Minnesota, the 14th day of December
A. D. 1962.

By the Court,

Russell & Willenbring,

Attorney S. for Petitioner.


Judge of Probate.

00121132

No. 19,471

IN PROBATE COURT

County of Stearns

In the Matter of the Estate of

Joseph Kowalkowski,

Deceased.

ORDER FOR EXECUTOR'S BOND

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

Roselyn R. Lyman
Clerk—~~1444~~ of Probate.

No. 3540*

001281133

State of Minnesota, }
County of Stearns } ss.

IN PROBATE COURT.

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

Proof of Will

Joseph Kowalkowski, Decedent.

State of Minnesota, }
County of Stearns } ss.

J.J. Willenbring, being
duly sworn on behalf of the proponent of the Will, doth depose and say: that he is one of the subscribing
witnesses to the instrument now shown, bearing date the 1st day of
March, A. D. 1961, and purporting to be the Last Will and Testament of
Joseph Kowalkowski, of the County
of Stearns and State of Minnesota, now here presented
for probate; that he, J.J. Willenbring knew
and was well acquainted with the said Decedent, in his lifetime and at the time of his death, that on the day
and date of said instrument, to-wit, the 1st day of March,
A. D. 1961, the said instrument was signed, sealed, executed and then and there acknowledged, published and declared
by the said decedent, to be his Last Will and Testament in the presence of deponent and of

Dorothy Eichers

the other subscribing witness thereto, and that deponent and the said
Dorothy Eichers
he other subscribing witness did then and there, in the presence of the said decedent, and at his 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 he 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

J.J. WILLENBRING

No. 19,471

State of Minnesota, }
County of Stearns } ss.

IN PROBATE COURT

IN THE MATTER OF THE LAST WILL AND
TESTAMENT OF

Joseph Kowalkowski,
Decedent.

TESTIMONY OF

J. J. Willenbring
Subscribing Witness to Will.

Taken, sworn, subscribed and filed this

14th day of

December 1962

Joseph Kowalkowski
Clerk of Probate.

No. 3545*

581100001200

Last Will and Testament

IN THE NAME OF GOD, AMEN.

I, Joseph Kowalkowski, of the City of St. Cloud, County of Stearns and State of Minnesota, being of sound mind and memory, and considering the uncertainty of this frail and transitory life, do therefore make, ordain, publish and declare this to be my Last Will and Testament.

FIRST, I order and direct that my executrix, hereinafter named, pay all of my just debts and funeral expense as soon after my decease as conveniently may be.

SECOND, After payment of such funeral expense and debts, I give and bequeath to my son, Norbert Kowalkowski, Three Hundred (300) shares of A.T. & T. Stock.

THIRD, I give and bequeath to each of my grandchildren, hereinafter named, the sum of One Thousand and no/100 Dollars (\$1,000.00), namely to:

Norbert Kowalkowski, Joseph Kowalkowski, Deborah Kowalkowski, David Kowalkowski and Kenneth Kowalkowski

FOURTH, All the rest, residue and remainder of my estate, both real and personal, I give, devise and bequeath to my beloved wife, Irene Kowalkowski, to be her absolute property.

LASTLY, I make, constitute and appoint my wife, Irene Kowalkowski, to be executrix of this my last will and testament. In the event she is unable to act, for any reason, then I nominate and appoint J. J. Willenbring to be executor.

IN WITNESS WHEREOF, I have hereunto set my hand this 1st day of March, 1961.

Joseph Kowalkowski

THIS INSTRUMENT was on the date thereof signed, published and declared by the said testator to be his last will and testament, in our presence, who, at his request, have subscribed our names thereto as witnesses, in his presence and in the presence of each other.

Dorothy Jensen

Residing at Cold Spring, Minnesota.

J. J. Willenbring

Residing at Cold Spring, Minnesota.

Will

of

Joseph Kowalkowski

RUSSELL & WILLENBRING

ATTORNEYS

COLD SPRING, MINN.

001284137

State of Minnesota,

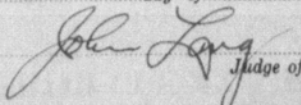
County of Stearns

IN PROBATE COURT
CERTIFICATE OF PROBATE

In the Matter of the Estate of Joseph Kowalkowski Decedent

Be it Remembered, That on the day of the date hereof at a Special Term
of said Probate Court, pursuant to the notice duly given, the last will and testament of
Joseph Kowalkowski Decedent, late of said County of Stearns
bearing date the 1st day of March 19 61, and being the annexed
written instrument, was duly proved before the Probate Court, in and for the County of Stearns
aforesaid; and was duly allowed and admitted to probate by said Court according to law; as and for the last Will and Testa-
ment of said Joseph Kowalkowski
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 19 62


Judge of Probate.

001281138

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

Joseph Kowalkowski

Decedent.

Certificate of Probate of Will

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

together with the will attached in Book

M of Records of Wills, Page 535

Roselyn Guichard
Clerk Judge of Probate.

No. 3654*

001281439

State of Minnesota,

County of Stearns

IN PROBATE COURT

In the Matter of the Estate of

Joseph Kowalkowski,

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 Irene Kowalkowski

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 19th day of October 1962, and at the time of his death was a resident of St. Cloud in the County of Stearns and State of Minnesota and left estate in the County of Stearns State of Minnesota.

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

J. J. Willenbring and Dorothy Eichers

and J. J. Willenbring duly sworn and examined, and his testimony reduced to writing, subscribed by him 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

Joseph Kowalkowski,
Decedent.

Order Admitting Will to Probate

Filed this 14th day of
December 1962, and recorded
in Book " " of Orders, Page
Joseph H. Hynhouse
Clerk of Probate.

State of Minnesota,

County of Stearns

ss.

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Joseph Kowalkowski,

Decedent.

LETTERS TESTAMENTARY

Decedent died on October 19th, 1962

To Irene Kowalkowski

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 his 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 his 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 his 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 9th day of

January, 1963

John Long
Probate Judge.


 COURT
SEAL

State of Minnesota.

County of

IN PROBATE COURT

ss.

I, _____, Judge of the Probate Court, in and for said County, and State aforesaid, 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 _____

day of _____

, A. D. 19 _____

this

Probate Judge.

State of Minnesota.

County of Stearns

PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Joseph Kowalkowski,
Decedent.

LETTERS TESTAMENTARY (LONG FORM)

Filed this 9th day of
January, 19 63, and Recorded

in Book " 0 " of Letters, Page 344.

Joseph K. Kowalkowski
Clerk-Judge of Probate Court.

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 Joseph H. Kowalkowski

☐ Minor(s) ☐ Incompetent ☒ Deceased

KNOW ALL MEN BY THESE PRESENTS:

BOND No. 5044072

That we, Irene Kowalkowski, 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 John Long,
as Judge of Probate of the County of Stearns, Minnesota, in the sum of
Twelve Thousand and no/100 (\$ 12,000.00) DOLLARS,

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 Joseph H. Kowalkowski,
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 L. N. McKenzie, Vice President
and its corporate seal to be hereto attached by authority of its Board of Directors, this
31st day of December, 19 62

Signed, Sealed and Delivered in Presence of
Witness to Principal

Irene Kowalkowski
Principal

Rose A. Coleman
Barbara Jacobson
Witness to Surety

Principal

WESTERN SURETY COMPANY

By L. N. McKenzie
Countersigned L. N. McKenzie, Vice President

By Norbert Kowalkowski
Minnesota Resident Agent

ACKNOWLEDGMENT OF PRINCIPAL
STATE OF MINNESOTA }
County of Stearns } ss
On this 9th day of January, 1963, before me personally
appeared Irene Kowalkowski, 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 December 8, 1965
Norbert Kowalkowski
Notary Public, Stearns County, Minnesota

ACKNOWLEDGMENT OF SURETY
(Corporate Officer)
STATE OF SOUTH DAKOTA }
County of Minnehaha } ss
On this 31st day of December, 19 62, before me
appeared L. N. McKenzie, Vice President
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 2-24, 1968
J. In
Notary Public, Minnehaha County, South Dakota

APPROVAL

I hereby approve the within Bond and the Surety thereon, this 9th day of

January, 19 63

John Long
Probate Judge

OATH OF REPRESENTATIVE

STATE OF MINNESOTA

County of _____

ss

I, Irene Kowalkowski

do swear that I will faithfully and justly

perform all the duties of the office and trust which I now assume as Executrix

of the Estate of the above named Joseph H. Kowalkowski

to the best of my ability and according to law, so help me God.

Irene Kowalkowski

Subscribed and sworn to before me this 9th day of January, 19 63

My Commission Expires

Louise Macken

Deputy Clerk of District Court, Stearns County
ST. CLOUD, MINN.

WESTERN SURETY COMPANY

One of America's Oldest Bonding Companies

STATE OF MINNESOTA

County of Stearns

PROBATE COURT

BOND AND OATH OF
ADMINISTRATOR,
EXECUTOR AND
GUARDIAN,

Including Sale of Real Estate

In the Matter of the Estate of

JOSEPH H. KOWALKOWSKI

☐ Minor(s) ☐ Incompetent
☒ Deceased

Filed the 9th day of

January, 19 63, and said

bond recorded in Book _____ of _____

Bonds, page _____ of Probate
Records.

Clerk

Joseph H. Kowalkowski
☒ Clerk ☐ Judge of Probate

State of Minnesota, }
County of Stearns } ss.

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Joseph Kowalkowski,

Decedent.

Order Appointing Appraisers

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

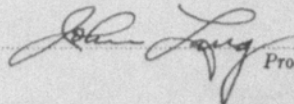
It is ordered that George J. Mainz and

Fred Stein

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.

001281446

No. 19,471

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Joseph Kowalkowski,

Decedent.

Order Appointing Appraisers

Filed December 14th, 19.62

Joseph R. Kowalkowski
Probate Judge - Clerk.

No. 357815*

001281147

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,

County of Stearns

ss.

I, George Mainz, and

F. E. Stein

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

decendent 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

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

00128148

	Specify Encumbrances and Respective Amounts	Net Value Over Encumbrances
Brought Forward	\$	\$
Total Net Value of Real Estate		\$ None
CLASS II—Furniture and Household Goods:		
Television	\$	\$
Stove and refrigerator		
Living room furniture		
2 Bedroom sets		
Kitchen furniture		
Miscellaneous household furniture & furnishings		
Total Value of Furniture and Household Goods		\$ 1,000.00
CLASS III—Wearing Apparel		
No commercial value	\$	\$
Total Value of Wearing Apparel		\$ None
CLASS IV—Corporation Stock		
American Telephone & Telegraph, Certificate No. AM 40065, dated 5/12/58, 11 shares	\$	\$
American Telephone & Telegraph, Certificate No. A 236674, dated 4/24/59, 222 shares		
Total 233 shares		
Total		\$24,960.11
Total Value of Stock		\$ 24,960.11

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	\$	\$	\$
<i>Total Value of Mortgages, Bonds, Notes, etc.</i>			\$ 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	\$	\$
<i>Total Value of All Other Personal Property</i>		\$ 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,

Dee K. Kulkarni
 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
Walter
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

Russell & Willenbring
Probate Clerk

Russell & Willenbring
Attorney's

State of Minnesota,

County of Stearns

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 spouse, your petitioner

(1)

(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:

004281152

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

~~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,

} ss.

County of Stearns

Irene Kowalkowski

being duly sworn, on oath say s., that she is..... the person who made and signed the foregoing petition,
that she has read the same and know s. 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 s he
believe s. 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

Josephine Kowalkowski
Clerk-Judge of Probate.

No. 19471

State of Minnesota, } ss.
County of Stearns }

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 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.

Josephine Bushouse
Clerk of Probate.

55112100

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

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.

15. That affiant and her husband filed joint federal income tax returns and affiant, during most of the years of their marriage, filed separate Minnesota income tax returns. Affiant hereby authorizes the Inheritance Tax Division of the Department of Taxation of the State of Minnesota to examine all returns on file with the Income Tax Division of the State of Minnesota, as well as with the Internal Revenue Department of the U. S. Government.

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.

Rose Kavalchanski

Subscribed and sworn to before me this
24th day of May, 1963.

John W. Wilkenburg

Notary Public

Stearns County Minnesota

My Commission Expires September 29, 1964

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

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.

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 / administrator / 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.

(Signature) Irene Kowlkowski

Notary Public, County of Stearns

(Address) 924 - Seventh Avenue North

My commission expires September 29, 1964

St. Cloud, Minnesota

J. J. Willenbring

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

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 KowalkowskiDate 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.)

NAME	RELATIONSHIP	DATE OF BIRTH

- (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

- 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.
- 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.
 - 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.
 - 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.
 - 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.
- 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.
- 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.
- 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.
- If space in any schedule is insufficient, additional schedules in like form may be attached.
- 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

001281163

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. 75 1/2	\$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		
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	500.00
U.S. Savings Bonds - Series E		Irene Kowalkowski, wife	
No	Date Amount		
M82755879E	Aug, 1960 1,000.00		796.00
Q1837827211E	July, 1960 25.00		19.90
D83251669E	May, 1961 500.00		383.80
R32733141E	Dec, 1960 200.00		156.08
R33126164E	May, 1961 200.00		153.52
R25430477E	Jan, 1958 200.00		173.60
R33385034E	Nov, 1961 200.00		151.28
R33385029E	Oct, 1961 200.00		153.52
R33097631E	Feb, 1961 200.00		156.08
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?
If the decedent exercised 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 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.
J. J. Willenbring
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

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 Lien, 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. 75 1/2	\$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 4-25-49, did Decedent or 4-26-49 have right to:	
				1. Change Beneficiary?	2. Cash Surrender Value?

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.

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 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,

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, 19 63.
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 Hulse
Clerk of Probate Court

Attorney s. Russell & Willenbring
Address Cold Spring, Minnesota

ORIGINAL

Countersigned at St. Paul, Minnesota

19 63

this 3rd day of July

Roland T. Hatfield

Commissioner of Taxation

By

STATE OF MINNESOTA — DEPARTMENT OF TAXATION
INHERITANCE TAX RECEIPT

No. 2015

7/25

1963

Estate of Joseph Kowalkowski

Received of Joseph Kowalkowski

the sum of Three hundred and forty one and 15/100

in payment of Inheritance Tax as provided by Minnesota Statutes, Chapter 291:

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 STEARNS

Leo N. Meisinger

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.

ORIGINAL

Countersigned at St. Paul, Minnesota

19 63

this 27 day of August

Roland T. Hatfield

Commissioner of Taxation

By

STATE OF MINNESOTA — DEPARTMENT OF TAXATION
INHERITANCE TAX RECEIPT

No. 2023

8/16

1963

Estate of Joseph Kowalkowski

Received of Joseph Kowalkowski

the sum of Two hundred thirty four and 30/100

in payment of Inheritance Tax as provided by Minnesota Statutes, Chapter 291:

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 STEARNS

Leo N. Meisinger

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.

0012 1172

STATE OF MISSISSIPPI
Department of Education
JUL 26 1963

INHERITANCE TAX RETURN
DIVISION OF REVENUE - DEPARTMENT OF REVENUE

STATE OF MISSISSIPPI
Department of Education
AUG 19 1963

INHERITANCE TAX RETURN
DIVISION OF REVENUE - DEPARTMENT OF REVENUE

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

19.471

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**

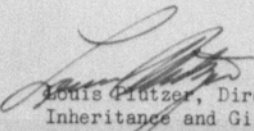
Other estate inheritance tax... \$ **None**

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

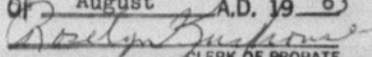
Minnesota Estate Tax..... \$ **NONE**

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

001281174

STATE OF MINNESOTA
DEPARTMENT OF TAXATION
INHERITANCE AND GIFT TAX DIVISION

ESTATE TAX RETURN
(File in duplicate)

STATE OF MINNESOTA)
County of Stearns) ss

IN THE MATTER OF THE ESTATE OF

Joseph Kowalkowski
Deceased

Irene Kowalkowski, being first duly sworn deposes and says: That ~~he~~ she 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~~ -- 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>

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	\$ 595.45
Net Estate Tax Due of Minnesota		\$ 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. J. Kavalchanski
 (Address) 924 Seventh Avenue North, St. Cloud,
Minnesota.

Subscribed and sworn to before me this 13th day of August, 19 63

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 and 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
J. J. Willenbring
 CLERK OF PROBATE

00121176

State of Minnesota,

COUNTY OF Stearns

PROBATE COURT

FILE NO. 19,471

OFFICE OF MINNESOTA
Department of Taxation

JUN 27 1963

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 Value	Omitted Property, Increased Value	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 - - - -	\$24,057.41

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

0012 1177

Name of Legatee, Devisee, or Heir at Law	Relationship to Decedent	Value of Legacy, Devise, or Distributive Share	Exemption	Inheritance TAX
	TOTALS	\$24,051.41	X X X X	\$361.15

Now, Therefore, it is determined and ordered that an inheritance tax in the sum of \$ 361.15 is due the State of Minnesota,
payable to the Treasurer of said county, plus interest at 6% per annum from the 19th
day of April, 19 64
Dated June 26th, 19 63

John Long
Probate Judge

PROBATE
COURT
SEAL

Due service of the order determining inheritance tax above described, by the delivery of a copy thereof to me, is hereby admitted.

this _____ day of _____, 19____

Treasurer

...County, Minnesota

this day of 19

this _____ day of _____ 19 _____

Attorney for representative of estate

Attorney for representative
Rolland F. Hatfield

Commissioner of Taxation

By

Commissioner of Taxation

By Lawrence R. Connelley

FILE NO 19,471

State of Minnesota,

COUNTY OF
Stearns

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Joseph Kowalkowski, Decedent

Inheritance Tax Record and Order Determining Inheritance Tax

Date paid

Amount \$ 361.15

Filed 17th day of July, 1963

Recorded in Book:

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of Orders, Page Prody. Buf. House
Probate Judge, Clerk

Probate Judge-Clerk

SECURITY PRINTING COMPANY, NY. CLON. 21000

001288138

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 _____, a resident of _____ 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	96,640.44	
Less homestead	25,000.00	
Less consideration	26,623.76	
Less funeral expense	1,301.80	
	24,725.56	
	61,714.68	
Less exemption	30,000.00	
	31,714.68	
		Tax \$234.30

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, 1963

_____ until paid; that the said tax be paid to the Treasurer of _____
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 _____

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

00121179

19,471
XXXXXXXXXX

STATE OF MINNESOTA
DEPARTMENT OF TAXATION
INHERITANCE AND GIFT TAX
DIVISION

In the Matter of the Estate of

Joseph Kowalkowski
~~XXXXXXXXXXXXXXXXXXXXXXXXXXXX~~
Deceased.

ORDER AND NOTICE OF
ORDER DETERMINING
INHERITANCE TAX

Amount of Tax -- \$ 234.30

Filed July 31st, 19 63

Roland F. Hatfield
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 Kowalkowski
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.

001201180

STATE OF MINNESOTA NOTICE TO COUNTY TREASURER OF INTENDED TRANSFER
DEPARTMENT OF TAXATION OF SECURITIES, ASSETS OR FUNDS ON DEPOSIT
Inheritance and Gift Tax Division
156 EAST 6TH STREET
ST. PAUL 1, MINNESOTA

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, 1962it 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

Leo H. 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.

001231181

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 trustees' 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. DGT 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, and one copy forwarded by the Treasurer to the Probate Court and the other copy to the Department of Taxation, Inheritance and Gift Tax Division, 189 East 8th 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.

4. 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 H. Goralowski Deceased

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

State of Minnesota, } ss.
County of Stearns }

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	Dividends on A.T. & T. stock	\$ 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 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

B. Edgar M. M. M.
Clerk-Judge of Probate.

No. 15528

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 and 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



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.

By Deputy.

Transfer entered this
day of , 19

County Auditor.

By Deputy.

Filed this 3rd day of September,

19 63, and recorded in Book 125

of Decrees, page 8

Robert B. [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

Stearns

Judge of Probate.

County Minn.

001281189

State of Minnesota.

County of

ss.

IN PROBATE COURT

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 thereof and of the whole of such
 original records.

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

of Probate Court.

IN PROBATE COURT,

County of Stearns

In the Matter of the Estate of

Joseph Kowalkowski,
 Deceased.

Order Discharging Executor
 or Administrator and
 Sureties

Filed this 9th day of
 September 1963

Recorded in Book _____ of Orders

Page _____

Joseph Burhouse
 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

Russell & Willenbring,
Attorney.

196
John F. [Signature]
Probate Judge.

STATE OF MINNESOTA,
COUNTY OF STEARNS

RE ESTATE OF

Joseph Kowalkowski,

Decedent.

PROBATE COURT
FILE NO. 19,471

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

Russell & Willenbring,

Attorney.s.

John F. [Signature]
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

Roselyn Burckhouse
CLERK OF PROBATE

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

Roselyn Burckhouse
CLERK OF PROBATE

State of Minnesota,

} ss.

IN PROBATE COURT

County of Stearns

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

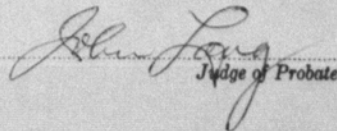
of said County, it is ordered that the said Irene Kowalkowski

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

001281193

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 B. House
Clerk—Judge of Probate

State of Minnesota,

IN THE MATTER OF THE ESTATE OF

County of Stearns

} ss.

IN PROBATE COURT

Joseph Kowalkowski

Decedent.

State of Minnesota,

County of Stearns

} ss.

Julia Stein

secretary of

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

copy of the printed notice

on the 3rd day of July 1963 she mailed a true

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

001281195

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.
COUN.

PR.

File No. 1963-100

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

PRINTER'S AFFIDAVIT OF PUBLICATION

Printer's Affidavit of Publication. (Mason's Minn. Statutes, 1927, Chaps. 10925, 10936, as amended by Chap. 273, 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

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

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

July, 1963.

Notary Public, Stearns County, Minn.

My Commission expires, 19

F. E. STEIN

Notary Public - Stearns Co., Minn.
My Commission Expires Dec. 12, 1969.

0012 1197

19,471

IN THE DISTRICT COURT
County of Stearns

PROBATE COURT
in the matter of the estate of

Joseph Kowalkowski

Decedent. ///

AFFIDAVIT OF PUBLICATION

FILED THIS 12th DAY
OF July A.D. 19 63

Ascelyn Kuyhnan
CLERK OF PROBATE

861182198

State of Minnesota, }
County of Stearns } ss.

File No. 19,471

IN PROBATE COURT

IN THE MATTER OF THE ESTATE OF

Joseph Kowalkowski

Decedent

Affidavit of Mailing of Order for Hearing

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, }
 of Stearns } 88

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)

and to 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. 2604 N. 8th St.	St. Cloud St. Cloud, Minn.	Minn.
Norbert Kowalkowski, Jr.	xxxxxxDelicias	RedondexBeach	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
Notary Public, Stearns County, Minn.

My commission expires September 29, 1964

Julia Stein

00128799

002182100

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 provision 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

being first duly sworn on oath deposes and says that on the 19 day of

in said County and State,

he mailed a copy of Sections 525.15 and 525.212 of Minnesota Statutes as heretofore 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 County, Minn.
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 December 4th, 1963

Roselyn Hushouse
Probate Judge - Clerk

No. 3654

FINAL ACCOUNT AND PETITION FOR SETTLEMENT

State of Minnesota, } ss.
 County of Stearns }

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 Dividends on A. T. & T. stock - - - - -	\$ 419.40	\$
Cash from other sources - - - - -	\$	\$
Advanced by Norbert Kowalkowski, Sr., Son of decedent, to pay administration costs - - - - -	\$ 483.50	\$
	\$	\$
	\$	\$
Total receipts from all sources - - - - -	\$ 26,862.81	\$

DISBURSEMENTS	Voucher Number
I. FAMILY	
Personal property selected by and turned over to surviving spouse - - - - -	1 \$ 1,000.00 R
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 R
Cash paid for publication of orders - - - - -	4 \$ 18.00 R
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 R
Certified copies (Probate Court) - - - - -	7 \$ 4.50 R
Register of Deeds, recording - - - - -	\$
Probate Court filing fee - - - - -	7 \$ 1.00 R
	\$
	\$
	\$
	\$
	\$
Total expense of administration - - - - -	\$ 902.70

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
 living spouse. No claim made against probate estate

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

V. TAXES

[illegible]

VI. CLAIMS OF CREDITORS

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

[illegible]

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 235 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:				
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,

County of Stearns

ss.

Irene Kowalkowski

being duly sworn on oath says that she is the person who made the foregoing petition; that she 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 she 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.

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

Roselyn Hughes
 Clerk of Probate

No. 354*