

[REDACTED]

November 6, 2015

Thomas Hayes

[REDACTED]

Re: enclosed checks

Dear Mr. Hayes,

I received yours check's numbered 102, 103 and 104. You must have forgotten to sign the checks. Please sign the enclosed checks and return to myself.

Thank you and have a wonderful day!

Very truly yours,

Donna Filip

ENC:



EXHIBIT A

1111
nison Avenue
New York 13901

29-1310/213

102

Estate of Roger L Funk
Thomas M Hayes Exec

Date 10-31-15

Pay to the
order of

Richard H Miller, Jr

\$11,184.60

Eleven thousand one hundred and eighty four and 60/100 dollars

Citizens Bank

For

[Redacted]

29-1310/213

10

Estate of Roger L Funk
Thomas M Hayes Exec

Date 10-31-15

Pay to the
order of

DONNA FILIP

\$2,275.00

Two thousand two hundred and seventy five and 00/100 dollars

Citizens Bank

For

[Redacted]

29-1310/213

Estate of Roger L Funk
Thomas M Hayes Exec

Date 10-31-15

Pay to the
order of

Thomas M Hayes

\$184.25

One hundred and eighty four and 25/100 dollars

Citizens Bank

signature

[Redacted]

ESTATE OF ROGER L FUNK
THOMAS M HAYES EXEC

0993
29-1310/0213
083

DATE 12-1-15

PAY TO THE ORDER OF RICHARD H. MILLER, II, ESQ

\$ 5,384.00

five thousand three hundred eighty four and ^{no}/₁₀₀ DOLLARS

 Citizens Bank

FOR ATTORNEY UNPAID LEGAL FEE & DISBURSEMENTS

THOMAS M HAYES
per

ESTATE OF ROGER L. FUNK
THOMAS M HAYES EXEC

0992
29-1310/0213
083

DATE 12-1-15

PAY TO THE ORDER OF RICHARD H. MILLER, II, ESQ

\$ 5,800.60

five thousand eight hundred and ⁶⁰/₁₀₀ DOLLARS

 Citizens Bank

FOR LEGAL ATTORNEY FEE - ESTATE

THOMAS M HAYES
per



EXHIBIT D

FILED

OCT 13 2015

Filing Fee Paid \$ 30.00
Receipt No.:

STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF Broome

BROOME COUNTY
SURROGATE'S COURT

Petition for a Compulsory Accounting and Related Relief
in the Estate of _____

PETITION FOR A
COMPULSORY ACCOUNTING
AND RELATED RELIEF
SCPA 2205

File No. 2011-69118

Jerry Behal JR. Deceased.
To the Surrogate's Court of the County of Broome:

It is respectfully alleged:

1. The name, citizenship, and domicile (or, in the case of a corporation, its principal office) of the petitioner(s) are as follows:

Name: Donna Ougheltree

Domicile or Principal Office: _____
(Street and Number)

(City, Village or Town)

(State)

(Zip Code)

Citizen of: USA

Name: _____

Domicile or Principal Office: _____
(Street and Number)

(City, Village or Town)

(State)

(Zip Code)

Citizen of: _____

2. That the decedent died on Oct. 11, 2011

3. That letters [☒] testamentary [] of administration [] of trusteeship [] other (specify) _____

were granted by the Surrogate's Court of the County of Broome on

Nov. 2, 2011 to David J. Behal residing at

4. That the fiduciary has not filed an account of his/her proceedings as fiduciary.

5. The petitioner(s) is/are [] distributee [X] legatee [] creditor [] other (specify) _____
and the reason why petitioner(s) wish(es) the fiduciary to account is:

We have to contact DAVID to find answers.
He said not to bother him again on the
inheritance till he finalized it.



6. The persons entitled to notice on an application to suspend, modify or revoke a fiduciary's letters, to appoint a successor fiduciary or to settle a fiduciary's account (See SCPA Section 2206(2)) are:

Name	Address	Nature of Interest
Donna L. Ougheltree	[REDACTED]	[REDACTED]
David J. Behal	[REDACTED]	Executor

WHEREFORE your petitioner(s) pray(s) that process issue requiring

David Behal

(Name of Fiduciary)

to show cause why he/she should not file his/her account and cause some to be judicially settled and upon failure to file his/her account with petition for judicial settlement on the return date of citation, that the court issue an order requiring him/her to file an account.


[For additional relief pursuant to SCPA §2205 and §2206, check the appropriate box]:

☐ upon failure to appear on the return date of process without satisfactory excuse therefore, or upon failure to file an account in the time and manner directed by the court, show cause why his/her letters should not be suspended and why the court should not appoint _____, an eligible person(s), as temporary fiduciary and to fix a trial date for a hearing on the removal of _____ whose letters have been suspended and for the appointment of _____ as Successor Fiduciary(ies).

☐ If the fiduciary's letters are suspended or the fiduciary fails to account in the time and manner directed by the court, why the court should not fix a date for a hearing to take and state the fiduciary's account, in accordance with the proposed accounting attached to the petition, the summary statement of such account has been served herewith.

[State any further relief requested]

Dated: 10/10/15

1. 
(Signature of Petitioner)
Donna Ougheltree
(Print Name)

2. _____
(Signature of Petitioner)

(Print Name)

3. _____
(Name of Corporate Petitioner)

(Signature of Officer)

(Print Name and Title of Officer)

STATE OF NEW YORK
COUNTY OF Broome) ss.:

Donna L. Dugheltree, being duly sworn deposes and says that I am/we are the petitioner(s) above named. I/we have read the foregoing petition and the same is true of my/our own knowledge except as to matters therein stated to be alleged upon information and belief and as to those matters I/we believe them to be true.

(Signature of Petitioner)

(Signature of Petitioner)

(Print Name)

(Print Name)

On OCTOBER 10, 2015

, before me personally came

Donna L. Dugheltree

to me known to be the person(s) described in and who executed the foregoing instrument. Such person(s) duly swore to such instrument before me and duly acknowledged that he/she/they executed the same.

Notary Public

Commission Expires:

(Affix Notary Stamp or Seal)

LINDA J. RAYMOND

Notary Public, State of New York

No. 01RA6198016

Residing in Broome County

My Commission Expires 12/8/16

STATE OF NEW YORK
COUNTY OF Broome) ss.:

The undersigned, a _____ of _____
(Title) (Name of Bank or Trust Company)
a corporation duly qualified to act in a fiduciary capacity without further security, being duly sworn, say:

1. VERIFICATION: I have read the foregoing petition subscribed by me and know the contents thereof, and the same is true of my own knowledge, except as to the matters therein stated to be alleged upon information and belief, and as to those matters I believe it to be true.

(Name of Corporate Petitioner)

(Signature of Officer)

(Print Name and Title Of Officer)

On _____, before me personally came _____

to me known, who duly swore to the foregoing instrument and which did say that he/she resides at _____ and that he/she is a _____ of _____ the corporation described in and which executed such instrument, and that he/she signed his/her name thereto by the order of the Board of Directors of the corporation.

Notary Public

Commission Expires:

(Affix Notary Stamp or Seal)

Signature of Attorney: _____

Print Name: _____

Firm Name: _____

Tel. No. _____

Address of Attorney: _____



UNIFIED COURT SYSTEM
SIXTH JUDICIAL DISTRICT
THE KILMER BUILDING
31 LEWIS STREET, FIFTH FLOOR
BINGHAMTON, NEW YORK 13901
Phone: (607) 240-5350
Fax: (212) 295-4927

LAWRENCE K. MARKS
Chief Administrative Judge

MICHAEL V. COCCOMA
Deputy Chief Administrative Judge
Courts Outside New York City

MOLLY REYNOLDS FITZGERALD
District Administrative Judge

GREGORY A. GATES
District Executive

AMANDA WHALEN-GARNAR
Sr. Management Analyst

ORDER OF RE-ASSIGNMENT

STATE OF NEW YORK SURROGATE COURT COUNTY OF BROOME

Pursuant to the authority vested in me, I hereby order that the Hon. Gerald A. Keene, Tioga County Court Judge, be and he is temporarily assigned as Acting Surrogate Court Judge for the County of Broome to hear and determine the following matter:

**In the Matter of the Account Proceeding for
Jerry J. Behal, Jr.
File No.: 2011-69/C**

This assignment is in addition to his other duties and assignments.

Dated: January 25, 2018
Binghamton, New York

Molly Reynolds Fitzgerald

Hon. Molly Reynolds Fitzgerald
Administrative Judge
Sixth Judicial District

cc: Hon Michael V. Coccooma
Hon. Gerald A. Keene
Hon. Julie A. Campbell
Rebecca M. Malmquist, Chief Clerk
Broome Surrogate Court
Gregory A. Gates



COMPULSORY ACCOUNTING CITATION

File No. 2011-691/B

SURROGATE'S COURT : Broome COUNTY
CITATION

THE PEOPLE OF THE STATE OF NEW YORK,
By the Grace of God Free and Independent

TO David J. Behal

A petition having been filed by Donna L Ougheltree
who is domiciled or in the case of a corporation, its principal office, at [REDACTED]

YOU ARE HEREBY CITED TO SHOW CAUSE before the Surrogate's Court, Broome
County at Binghamton, New York, on November 23, 2015
at 10:00 o'clock in the forenoon of that day

why David J. Behal should not file an account of his/her proceedings and cause same to be judicially
settled and upon failure to file his/her account with petition for judicial settlement on the return date of citation, that the court issue an
order requiring him/her to file an account in the estate of Jerry Behal, Jr

[For additional relief pursuant to SCPA §2205 and §2206, check the appropriate box]:

[] upon failure to appear on the return date of process without satisfactory excuse therefore, or upon failure to file an account in the
time and manner directed by the court, show cause why his/her letters should not be suspended and why the court should not appoint
the removal of _____, an eligible person(s), as temporary fiduciary and to fix a trial date for a hearing on
whose letters have been suspended and for the appointment of
_____, as Successor Fiduciary.

[] If the fiduciary's letters are suspended or the fiduciary fails to account in the time and manner directed by the court, why the court
should not fix a date for a hearing to take and state the fiduciary's account, in accordance with the proposed accounting attached to the
petition, the summary statement of which account has been served herewith.

Dated, Attested and Sealed,

October 14, 2015
(Seal)

HON.

David H Gay
Surrogate
Tracy A. Geller
Deputy Chief Clerk

Name of Attorney: N/A Telephone No.: _____

Address of Attorney: _____

[Note: This citation is served upon you as required by law. You are not required to appear. If you fail to appear it will be assumed you do not
object to the relief requested. You have a right to have an attorney appear for you, and you or your attorney may request a copy of the full
account from the petitioner or petitioner's attorney.]



STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF BROOME

**Accounting by David J. Behal as the Executor
Of the Estate of**

Jerry J. Behal, Jr.,

FILED
JAN 26 2018
BROOME COUNTY
SURROGATE'S COURT

AFFIRMATION OF
ARTAN SERJANEJ IN REPLY
TO OBJECTIONS
File No. 2011-691/B

ARTAN SERJANEJ, the attorney for the Executor of the Estate of Jerry Behal,, hereby responds to Objections under the penalty of perjury, as follows:

There is no substance to these objections. There is one single objector, [REDACTED], who is represented by Attorney Robert Wedlake. None of the other beneficiaries objected. There is no showing of prejudice and no allegations of fraud or negligence against the Executor. Executor maintained excellent records and shared copious notes with the beneficiaries and Attorney Wedlake.

Objection 1. Upon information and belief, the time it took the Executor to administer the estate (in excess of six years) is unconscionable and, upon information and belief, interest should be paid on the undersigned's distributive share because of the long, unexcused delay and the undersigned should be entitled to other monetary relief.

Reply to Objection 1:

Starting with the death of Jerry J. Behal. Jr., in less than twenty (20) months timeframe, the Executor lost his remaining siblings, his sister Teresa Behal who died on 5/31/2012, and the objecting party's father, Ronald Behal who died on 6/5/2013. The Executor is the only surviving sibling.

The will directs the Executor in his absolute and unrestricted judgment and discretion, and the powers given to him by law to sell household furniture, furnishings, personal effects,



automobiles and equipment and become part of the residuary estate. At the time of death, the estate items included a mobile home, truck, tractor, motorcycle, boat, camper, shed, canopies, guns, musical instruments, amplifiers, stereos, along with household furnishings. As the Executor, he sold every item with no help from the immediate family; he made numerous trips from Virginia to New York to sell the bigger items and kept detailed excel spreadsheet records that were provided to the opposing party.

The real estate was the last item that sold on or about January 25, 2017. Attorney Fred Xlander's office represented the estate on the sale of the land. Initially, there was a contract to sale this asset on or about 2015. Executor provided the Abstract to Attorney Xlander's office on or about June 2015. However, the transaction fell through. Subsequently, another buyer was located. Land sale closing occurred on January 25, 2017. Upon sending final settlement from Attorney Xlander to the Executor, UPS lost the check somewhere in Syracuse, NY. Federal Law requires the banks to wait three (3) months prior to reissuing a new check. After the check was reissued and received in late April 2017, the undersigned prepared the accounting based on the Executor's detailed records. The delays in selling the assets was justified:

"The co-executors' delay in liquidating the estate's real estate assets was justified in light of the numerous complications involved in its sale, including the presence of several SRO tenants upon the premises, and in light of the circumstance that advanced distributions were made to objectants in excess of the amounts to which they were entitled under the subject will, (See *In re Rosenberg*, 262 A.D.2d 145 (1999))

In an effort to work things out with the beneficiaries, an accounting was submitted in July 2017 with waivers, receipt and releases. Two (2) out of the six (6) distributes signed the waivers, Donna Oughletree and [REDACTED] [REDACTED]. The other four beneficiaries did not sign the waivers. The objector and his siblings did not sign and were slow in responding in any inquires raised by attorney Wedlake.

Honorable David Guy, Surrogate Judge assigned to this case recused himself. The matter was not assigned to another Surrogate Court until September 18, 2017.

To date the entire estate has received in excess of 8.5K of interest and that interest is being distributed equally. On many occasions the executor elected to travel to New York from Virginia to handle estate business without seeking travel reimbursements from the estate.

Due to his efforts, the estate collected \$370,383.05 and kept estate expenses at a minimum.

Objection 2: Upon information and belief, the Executor made distributions to other beneficiaries, other than the undersigned, and upon information and belief, said action (unequal distributions) entitles the undersigned to monetary relief insofar as (upon information and belief) unequal distributions are not allowed by Law.

Reply to Objection 2:

Executor made the following advanced distributions based on hardship grounds:

1. On 1/25/2012, \$1,000.00 to Joseph Behal on the prompting of Ronald J. Behal, Joseph's father, to assist Joseph with motor vehicle fines, surcharges and court fees.
2. On 1/14/2013, the Executor distribute another \$649.00 to Joseph Behal to pay his NYS taxes to avoid penalties.
3. On 12/3/2014, Executor made another advanced payment of \$3,000.00 to Joseph Behal to assist in a custodial battle; he did not want to see Joseph lose his child.
4. On 5/18/2015, Executor paid \$1,000.00 to Joseph Behal to clear his NYS driver's license.
5. On July 3, 2014, Executor distributed to Donna Oughletrec, who was retired at that time, \$10,000.00 for medical expenses and to purchase a vehicle.

Upon information and belief, none of the distributes objected to the hardship advances.

Objection 3: Upon information and belief, the Executor improperly and/or incorrectly filed a personal income tax return for the undersigned (without the undersigned's consent) and, upon information and belief, the Executor also filed for other estate beneficiaries personal income tax returns (upon information and belief) without the other beneficiaries' consent and upon information and belief, said action by the Executor was

improper and illegal and should entitle the undersigned to monetary relief.

Reply to Objection 3:

The Executor worked with a certified CPA who completed the objector's sibling taxes and guaranteed proper and correct filing. The CPA advised the estate to not pay taxes on the 1041 Estate form, but instead issued K-1s for the income associated with the beneficiaries. The reason the income was passed through the estate to the beneficiaries was due to how trusts are taxed. Each beneficiary's tax bracket was less than that of the estate therefore the passing through of the income to the beneficiaries saved the estate of in excess of 19K. The Executor had discussed with his brother Ronald, the tax consequences regarding his children and how to maximize the benefits of the assets for all the beneficiaries. His brother Ronald, directed the Executor to file the taxes for his 3 minor children, which included the objector.

In an effort to save the estate additional tax preparation fees and pursuant to his brother Ronald's directives, the Executor submitted the necessary forms on 6/13/2013, eight (8) days after his brother Ronald had died. In addition the Executor worked with the 2 non-minor beneficiaries to amend their taxes since they had already filed. They sent copies of their Federal and State returns to the Executor who amended them and sent them back for them to sign and file.

The breakdown of the savings for the taxable \$94,733.81 is as follows. According to a signed statement by the certified CPA the Estate had two options: (1) To take a straight 39.6% Estate tax on the proceeds for taxes of \$37,514.59, or (2) the Estate could prepare individual returns for each of the beneficiaries, this total include preparation, payments and penalties cost \$18,510.75. The Executor doing his due diligence, save the Beneficiaries \$19,003.83, or at a savings of \$3,167.31 per beneficiary.

Objection 4: The accounting submitted by the Executor has numerous errors and omissions and, upon information and belief, does not constitute a proper accounting of the actions by the Executor. The errors and omissions include, without limitation the following:

- a) The **Summary** on the top of page two of the accounting does not appear to

be correct since, the **Summary** shows that Schedule "C" has a total amount of

\$1,162.72 while the actual Schedule "C" shows an amount of \$30,150.39. Furthermore, the **Summary** shows that Schedule "B" has a zero balance while the actual Schedule "B" shows a balance of \$3,320.00. Further, the **Summary** shows distributions for Schedule "E" of \$15,649.00 while the actual Schedule "E" does not show any distributions.

- b) The "balance on hand" shown by Schedule "G" contained on the **Summary** page shows the sum of \$321,201.23. However, the actual Schedule "G" references Schedule "A-1" to show the amount of money remaining "on hand" in the estate and Schedule "A-1" appears to list the on hand figure of \$369,201.23. This discrepancy does not appear to be correct.
- c) Furthermore, the **Summary** page appears to contain a contradiction showing in one place the balance on hand as \$321,201.23 but then indicating (in the next paragraph) that the "foregoing balance" of \$369,201.23 is available for distribution, and upon information and belief these two figures should be the same and should not be different amounts.
- d) Upon information and belief Schedule "A" does not include all of the items of personal property; upon information and belief, the attachment to Schedule "A-1" (the reciprocating shop vacuum, etc.) appears to contain items of personal property that should be listed on Schedule "A." Furthermore,
Schedule "D" shows tractor payments for a Kabota tractor but a Kabota tractor does not appear anywhere on Schedule "A" or Schedule "A-1".
- e) Furthermore, upon information and belief, the decedent has a 2002 Chevy Silverado, a battery charger, a tax check, and a Suburban Propane refund that does not appear anywhere in the accounting.
- f) Upon information and belief, Schedule "A-1" is not properly completed; Schedule "A-1" should show gains of sales of assets and Schedule "A-1" does not appear to reflect this.
- g) Upon information and belief, Schedule "B" is also improperly completed insofar as said schedule is supposed to show losses upon sale of assets and said schedule does not do that.
- h) Schedule "C" shows a list of income tax payments for beneficiaries; upon information and belief, said payments were not proper and possibly illegal.
- i) Upon information and belief Schedule "G" is improperly completed and, upon information and belief, Schedule "J" is improperly completed.

Reply to Objection 4:

The version of the accounting that this objection was written against was not a submitted court version. The data output program generated by the initial Accounting that was not submitted to the court and was inconsistent with the amount on the bank account and Executor's detailed records. Consequently, we have updated the accounting to reflect the correct numbers, (See attached.). Complainant's objections are addressed in the updated Accounting (enclosed).

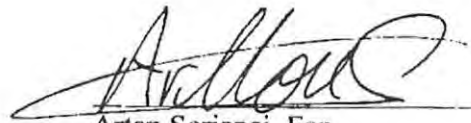
Objection 5: Upon information and belief, Executor's failure to properly account, Executor's failure to administer the estate in a timely fashion and the Executor's poor administration of the estate should result in a judicial determination denying the Executor commissions and denying the attorney for the Executor any legal fees.

Reply to Objection 5:

The executor has properly accounted for the assets within the estate. The executor has administered the estate in a timely fashion. The Executor's proper administration of the estate, has increased its value and through his efforts and due diligence and through the assistance of his attorney, has earned the commission as well as the attorney's fees.

It is respectfully requested that the objections be dismissed.

SO AFFIRMED THIS 15th DAY OF JANUARY, 2018 IN ENDWELL, NEW YORK.


Artan Serjanej, Esq.
Attorney for David Behal

TO: Robert Wedlake, Esq. (via email)
Attorney for [REDACTED]
Donna Oughletree, Beneficiary
[REDACTED], Beneficiary
Joseph Behal, Beneficiary
[REDACTED], Beneficiary
[REDACTED] Beneficiary

ESTATE OF JERRY J. BEHAL, JR.

**Schedule --A
Statement of Principal Received**

Cash and Cash Equivalents	Inventory Value 10/11/2011
10/11/2011 Cash on deceased at the time of accident	\$90.00
11/01/2011 All State Insurance Detectable Nationwide	\$250.00
11/15/ 2011 Visions Federal Credit Union, savings and checking	\$16,814.26
11/16/ 2011 All State Insurance Collision totaled motorcycle payment	\$1,981.95
11/16/ 2011 Battery Charger cash back	\$31.00
11/25/ 2011 2002 Chevy Silverado sold	\$12,500.00
11/26/ 2011 Refund from Timberline chains	\$344.50
11/26/2011 Drill, 20 Volt ½ inch, reciprocating saw and Shop Vac	\$80.00
11/29/2011 Refund from canceling motorcycle All State insurance	\$105.34
12/05/2011 Met Life Accidental Death Life Insurance	\$5,018.98
12/05/2011 401 K retirement from NYS	\$7,146.52
12/25/2011 Gas Generator	\$395.00
12/25/2011 3 ton hydraulic floor jack	\$60.00
12/16/2011 Tractor Canopy Tent	\$200.00
12/15/ 2011 CUNA Life Savings Insurance	\$905.97
12/25/2011 4x36 belt & 6" disk sander	\$80.00
12/25/2011 chainsaw 20"	\$200.00
12/24/2011 2 Peavey Speakers	\$125.00
12/31/2011 Visions Interest for 2011	\$31.00
1/08/2012 Nikon Laser 440 Range Finder	\$100.00

1/20/2012	Ordinary Death NYS	\$94,733.81
1/20/2012	Group Term Life Payment NYS	\$50,000.00
2/03/2012	Jerry's Vacation Hours paid by Binghamton University	\$3,867.09
2/03/2012	Jerry's Vacation Hours Paid by Binghamton University	\$60.55
2/10/2012	Wood Burner	\$550.00
2/24/2012	Marshall Amp	\$1100.00
4/02/2012	Ryobi Router	\$40.00
4/10/2012	Medical Payment All State Insurance	\$1000.00
4/ 20/2012	Black Guitar	\$75.00
5/8/2012	Boat	\$4,400.00
5/20/2012	Tax check personal income tax refund for 2011	\$1,283.00
5/20/2012	May Tractor Payment Refund	\$242.00
8/18/2012	Motorcycle Tiers	\$100.00
9/28/2012	DEMON Receiver	\$70.00
12/31/2012	Visions Interest for 2012	\$1,152.44
7/18/ 2013	Insurance Solar Panels	\$15,000.00
7/20/2013	Federal Tax Rebate Check	\$289.94
7/18/2013	Camper	\$1,500.00
12/31/2013	Visions	\$1,474.64
7/16/2014	Mobile Home (Interstate Homes)	\$13,000.00
8/8/2014	Washer and Kitchen Table	\$405.00
8/5/2014	Suburban Propane	\$1069.22
12/29/2014	Remington (\$375) and Stoege (\$175)	\$550.00
12/31/2014	Visions Interest for 2014	\$1,328.23
4/13/2015	Wrongful Death Insurance Nationwide Payment	\$100,000.00
5/8/2015	Sale of storage shed	\$1000.00

Schedule A Principal Received

12/31/2015	Visions Interest for 2015	\$1,556.18
12/31/2016	Visions Interest for 2016	\$1,776.41
4/27/2017	79 Tony Myers Rd, Maine, NY - Land Sale	\$24,345.86
11/6/2017	Cancelled Check fee and postage from UPS	\$75.56
12/31/2017	Visions Interest for 2017	\$1,878.60
1/22/2018	Visions Interest for 2018 as of 1/22/2018	\$2.00

Schedule A	Principal Received	Total	\$ 370,383.05
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ESTATE OF JERRY J. BEHAL, JR.

Schedule A -1

Statement of Increases on Sales, Liquidation or Distribution

Capital Gain Distributions	Proceeds or Distirbution Value	Inventory Value	Increase
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ESTATE OF JERRY J. BEHAL, JR.

**Schedule A -2
Statement of All Income Collected**

ESTATE OF JERRY J. BEHAL, JR.

Schedule B

Statement of Decreases on Sales, Liquidation, Collection, Distribution, or Uncollectibility

No Transactions For This Schedule

ESTATE OF JERRY J. BEHAL, JR.

Schedule C

Statement of Funeral and Administration Expenses and Taxes Actually Paid

Date Paid	Funeral Expenses	
10/17/2011	Calvary Cemetary Open Nitch	\$550.00
10/17/2011	Paid for Priest	\$40.00
10/25/2011	Funeral Home difference and Obituary	\$563.72
11/16/2011	Medical Records and Postage	\$10.50
TOTAL Funeral Expenses		\$1164.22
11/07/2011	Tractor Payment (7 months at \$340.00 11/2011 to 5/2012)	\$2,380.00
TOTAL Tractor Payments		\$2,380.00
7/13/2012	Dryden payment home insurance	\$334.00
9/13/2012	Dryden payment home insurance	\$52.00
11/25/2012	Dryden payment home insurance	\$142.00
8/12/2013	Dryden payment home insurance	\$131.25
9/23/2013	Dryden payment home insurance	\$122.25
12/26/2013	Dryden payment home insurance	\$60.50
4/2/2014	Dryden payment home insurance	\$98.00
TOTAL Home Insurance Payments		\$940.00

Personal/School/County Taxes

Personal/School/County Taxes - Total	8744.76		
2011 School and 2012 County & School	2040.39	1352.27	688.12
2011 Jerry's NYS Personal tax owed	505		
2013 County and School	1450.57	609.39	841.18
2014 County and School	2180.49	639.63	1540.86
2015 County and School	1433.28	659.24	774.04
2016 County and School	1135.03	342.97	792.06

TOTAL Personal/School/County Taxes \$8,744.76

FURTHER BREAKDOWN BELOW

2/2/2012	School 2011 and Town/County of Maine taxes for 2012	\$ 1,352.27
05/04/2012	Decedent's 2011 NYS personal income tax owed	\$505.00
9/21/2012	2012 School Taxes Maine- Endwell	\$ 688.12
01/18/2013	2013County Taxes	\$609.39
09/09/2013	2013 ME School Taxes	\$841.18
01/14/2014	2014County Taxes	\$639.63
09/22/2014	2014 ME School Taxes	\$1,540.86
12/07/2014	2015 County Taxes	\$659.2
09/26/2015	2015 ME School Taxes	\$774.04
02/01/2016	2016County Taxes	\$342.97
09/29/2016	2016 ME School Taxes	\$792.06

Taxes on Ordinary Death Payout for Beneficiaries

Taxes on Ordinary Death Payout - Total	18510.75
Tax preparation and mailing	544.26
Actual taxes and penalties	17966.49

06/12/2013	Paid State & Fed taxes for [REDACTED], [REDACTED], [REDACTED] & [REDACTED]	\$11,568.00
07/09/2013	Additional tax: [REDACTED] VA \$7.47 Fed \$12.87	\$20.34
09/17/2013	NYS Tax penalties [REDACTED] \$64.73, [REDACTED] \$110.84, [REDACTED] \$110.92	\$286.49
04/09/2014	Joe/Donna Taxes Mom wrote checks (\$756 DNY, \$963JNY, DFED \$1873, JFED\$2277) tax,	\$5,869.00
06/15/2014	Fed penalties Joe & Donna (\$69.57 & \$57.09) for 2012 Tax	\$126.66
05/18/2015	Transferred \$96.00 to Joe's Visions to pay NYS 2012 tax penalty	\$96.00

Tax Preparation and Mailing \$544.26

TOTAL Taxes on Ordinary Death Payout for Beneficiaries \$18,510.75

FURTHER BREAKDOWN BELOW

6/10/2013	██████████	Federal Tax	\$2,363.00
6/10/2013	██████████	State Tax- Virginia	\$ 637.00
6/10/2013	██████████	Federal Tax	\$2,292.00
6/10/2013	██████████	State Tax –New York	\$564.00
6/10/2013	██████████	Federal Tax	\$2,292.00
6/10/2013	██████████	State Tax- New York	\$564.00
6/10/2013	██████████	Federal Tax	\$2,292.00
6/10/2013	██████████	State Tax- New York	\$564.00
7/9/2013	██████████	State Tax – Virginia	\$7.47
7/9/2013	██████████	Federal Tax	\$12. 87
9/17/2013	██████████	State Tax- New York	\$64.73
9/17/2013	██████████	State Tax- New York	\$110.84
9/17/2013	██████████	State Tax- New York	\$110.92
4/9/2014	Joseph Behal	State Tax- New York	\$963.00
4/9/2014	Joseph Behal	Federal Tax	\$2,277.00
4/9/2014	Donna Ougheltree	State Tax- New York	\$756.00
4/9/2014	Donna Ougheltree	Federal Tax	\$1,873.00
6/15/2014	Joseph Behal	Federal Tax	\$69.57
6/15/2014	Donna Ougheltree	Federal Tax	\$57.09
5/18/2015	Joseph Behal	State Tax- New York	\$96.00

Hardship Payments to Beneficiaries:

	Joseph Behal	
01/25/2012	Joe hardship payment	\$1,000.00
04/14/2014	Joe's 2013 NY taxes, will take out inheritance	\$649.00
12/03/2014	Joe partial hardship payment	\$3,000.00
05/18/2015	Joe partial hardship payment for NYS driver's license Court	

Proceedings and Costs

\$1,000.00

Donna Oughletree

07/03/2014 Donna partial payment (10K) for medical expenses and car \$10,000.00

TOTAL Hardship Payments \$15,649.00

Miscellaneous Expenses

Miscellaneous	469.47
Wood burner cover	8
Moving truck and Gas	88.5
Christmas cash for kids	120
Tractor transport fee	98
Boat Repairs	81.97
Bank Fees (Notary, minimum balance, records)	28
Tax examination fee to Sal Peretore for Wetlake	45

Further explanation:

02/29/2012	Bank fees: \$8.00 on 2/29/12, 5/31/12, 6/30/12 and \$2.00 on 7/31/12	\$28.00
	and \$2.00 on 1/16/2018	
04/20/2012	Wood Burner cover	8.00
06/09/2012	Boat Repair	\$81.97
07/03/2014	Gas for truck to move property	\$38.50
03/19/2015	Cost to tow car after getting stuck at Jerry's	\$50.00
10/2/2017	Sal Peretore Tax Examination Fee	\$45.00
12/25/2011	Cash for kids	\$120.00
12/10/2012	Tractor transport fee for pick up	\$98.00

TOTAL Miscellaneous \$469.47

TOTAL FUNERAL AND ADMINISTRATION EXPENSES AND TAXES: \$47,858.20

ESTATE OF JERRY J. BEHAL, JR.
Schedule C-1
Statement of Unpaid Administration Expenses

Unpaid Fees and Commission

David J. Behal	\$14,381.11
Executor's Commission	

Administration Expenses

Artan Serjanej, Esq.	(Legal Fees, Artan Serjanej)	\$12,920.74
Legal fee,		
Filing Fees and disbursements		\$ 2,300.00

TOTAL Legal and Filing Fees	\$15,220.74
-----------------------------	-------------

Total Fees and Commission	\$29,601.85
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Schedule C-1 Total	\$29,601.85
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Unpaid Administration Expenses

ESTATE OF JERRY J. BEHAL, JR.

**Schedule D
Statement of All Creditor's Claims**

**Claims presented, allowed, paid, credited and appearing in
the Summery Statement**

May 2013 Kabota Tractor did not accrue in value. Original loan was \$20,000.00.
Administrator made seven (7) payments at \$340.00 per month. Administrator
made reasonable attempts to sell the tractor without success. Timberline Lawn &
RV took the item back for the balanced owed on the loan.

ESTATE OF JERRY J. BEHAL, JR.

**Schedule E
Statement of Distributions Made**

Donna Ougheltree [REDACTED]	Friend	\$10,000.00
Joseph Behal [REDACTED]	Nephew	<u>\$5,649.00</u>
	Total	\$15,649.00

Hardship Distributions Total \$15,649.00

ESTATE OF JERRY J. BEHAL, JR.

Schedule F

Statement of New Investments, Exchanges and Stock Distributions

No Transactions for this schedule

Schedule F

No Transactions for this schedule

Page 1

ESTATE OF JERRY J. BEHAL, JR.

**Schedule G
Statement of Principal Remaining On Hand**

Visions Federal Credit Union Account Number [REDACTED]
24 Mckinely Avenue
Endicott, NY 13760

Total as of January 22, 2018

\$ 322,524.85

ESTATE OF JERRY J. BEHAL, JR.

**Schedule H
Statement of Interested Parties**

Name and Post Office Address	Relationship	Nature of Interest
Donna Ougheltree [REDACTED]	Friend	1/6 % Beneficiary
Joseph Behal [REDACTED]	Nephew	1/6 % Beneficiary
[REDACTED]	Nephew	1/6 % Beneficiary
[REDACTED]	Nephew	1/6 % Beneficiary
[REDACTED]	Niece	1/6 % Beneficiary
[REDACTED]	Nephew	1/6 % Beneficiary

ESTATE OF JERRY J. BEHAL, JR.

**Schedule I
Statement of Computation of Commissions**

Executor Fee:

$\$100,000.00 \times 5\% = \$5,000.00$

$\$200,000.00 \times 4\% = \$8,000.00$

$\$46,037.19 \times 3\% = \underline{\$1,381.11}$

Total: \$14,381.11

Executor's Fee \$14,381.11

Attorney Fee:

$\$100,000.00 \times 5\% = \$5,000.00$

$\$100,000.00 \times 4\% = \$4,000.00$

$\$100,000.00 \times 3\% = \$3,000.00$

$\$46,037.19 \times 2\% = \underline{\$920.74}$

Total \$12,920.74

Artan Serjanej attorney's fee for services rendered
Disbursement and Filing Fees

\$12,920.74

\$ 2,300.00

Total \$ 15,220.74

TOTAL for Executor Commission and Legal Fees

\$29,601.85

ESTATE OF JERRY J. BEHAL, JR.
Schedule J
Statement of Other Pertinent Facts, Cash Reconciliation
and Proposed Distribution

Principal		CASH	
		DEBITS	CREDITS
Schedule A	Principal Received	\$	\$ 370,383.05
A-1	Proceeds on Sales, Etc.		
B	Proceeds on Sales, Etc.		
C	Admin/Funeral Expenses	\$61,811.05	
D	Creditor's Claims		
F	Purchases, Etc		
G	Principal on Hand	\$ 294,385.17	
	Total	\$ 370,383.05	\$370,383.05
		CASH	
		DEBITS	CREDITS
Income			
A-2	Income Collected		
E-1	Distributions	\$15,649.00	
F-1	Purchases, Etc		
G-1	Income on Hand		\$
	Total		

ESTATE OF JERRY J. BEHAL, JR.

**Schedule K
Statement of Estate Taxes Paid and Allocation Thereof**

The Will directs that taxes should be paid from residue

Estate Disbursements

Estate total gross - \$ 370,383.05 with real estate sale

Estate total gross minus real estate sale \$ 24,345.86 = \$ 346,037.19

Total Expenses - \$32,209.20

Executor's Fee \$14,381.11

Attorney's Fee and disbursements - \$15,220.74

Total Funeral and Administration Expenses - \$61,811.05

Total Hardship Disbursements \$15,649.00

Donna Ougheltree = \$10,000.00

Joseph Behal = \$5,649.00

$\$308,572.00 \div 6 = \$51,428.66$ dividing by 6 beneficiaries

Donna Ougheltree - \$51,428.66 minus \$10,000.00 received = \$41,428.66

Joseph Behal - \$51,428.66 minus \$5,649.00 received = \$45,779.66

██████████ - \$51,428.67

██████████ - \$51,428.67

██████████ - \$51,428.67

██████████ - \$51,428.67

For Office Use Only
Filing Fee Paid \$ 280.00
4 Certs: \$ 24.00
Certs: \$
Bond, Fee: \$
Receipt No: 651736 No:

SURROGATE'S COURT OF THE STATE OF NEW YORK
COUNTY OF BROOME

-----X
PROBATE PROCEEDING,
Will of

JERRY J. BEHAL, JR.,

PETITION FOR PROBATE

- [X] Letters Testamentary
[] Letters of Trusteeship
[] Letters of Administration cta

Deceased.

File No. 2011-691

-----X
TO THE SURROGATE'S COURT, COUNTY OF BROOME

It is respectfully alleged:

1. (a) The name, citizenship, domicile (or, in the case of a bank or trust company, its principal office) and interest in this proceeding of the petitioner are as follows:

Name: David J. Behal

Domicile or Principal Office: (Street and Number)

(City, Village or Town) (State) (Zip Code)

Mailing Address: (If different from domicile)

Citizen of: USA

Name: Domicile or Principal Office: (Street and Number)

(City, Village or Town) (State) (Zip Code)

Mailing Address: (If different from domicile)

Citizen of:

Interest(s) of Petitioner(s): [X] Executor named in decedent's Will
[Check one] [] Other (Specify)

1. (b) The proposed Executor [] is [X] is not an attorney.
[NOTE: A sole Executor-Attorney must comply with 22 NYCRR 207.16(e)]

1. (c) The proposed Executor [] is [X] is not the attorney-draftsperson, a then-affiliated attorney or employee thereof.

[NOTE: An attorney-draftsperson, a then-affiliated attorney or employee thereof must comply with SCPA 2307-a]

2. The name, domicile, date and place of death, and national citizenship of the above named decedent are as follows:

- (a) Name: Jerry J. Behal, Jr.,
(b) Date of Death: October 11, 2011
(c) Place of Death: Wilson Hospital, Johnson City, NY 13790
(d) Domicile Street: City, Town, Village: County: Broome State: New York
(e) Citizen of: USA



3. The Last Will, herewith presented, relates to both real and personal property and consists of an instrument or instruments dated as shown below and signed at the end thereof by the decedent and the following attesting witnesses:
December 22, 2005 David H. Guy, Erin L. Passetti and Cindy A. Bales

(Date of Will)

N/A

(Date of Codicil)

(Names of All Witnesses to Will)

N/A

(Names of All Witnesses to Codicil)

4. No other will or codicil of the decedent is on file in this Surrogate's Court, and upon information and belief, after a diligent search and inquiry, including a search of any safe deposit box, there exists no will, codicil or other testamentary instrument of the decedent later in date to any of the instruments mentioned in Paragraph 3 except as follows:
[Enter "NONE" or specify]

NONE

5. The decedent was survived by distributees classified as follows:
[Information is required only as to those classes of surviving relatives who would take the property of decedent pursuant to EPTL 4-1.1 and 4-1.2. State the number of survivors in each class. Insert "NO" in all prior classes. Insert "X" in all subsequent classes].

- a. [NO] Spouse (husband/wife)
- b. [NO] Child or children and/or issue of predeceased child or children.
[Must include marital, nonmarital, adopted, or adopted-out child under DRL Section 117]
- c. [1] Mother/Father.
- d. [X] Sisters and/or brothers, either of the whole or half blood, and issue of predeceased sisters and/or brothers
(nieces/nephews, etc.)
- e. [X] Grandparents. [Include maternal and paternal]
- f. [X] Aunts and/or uncles, and children of predeceased aunts and/or uncles (first cousins). [Include maternal and paternal]
- g. [X] First cousins once removed (children of predeceased first cousins). [Include maternal and paternal]

6. The names, relationships, domicile and addresses of all distributees (under EPTL 4-1.1 and 4-1.2) of each person designated in the Will herewith presented as primary executor, of all persons adversely affected by the purported exercise by such Will of any power of appointment, of all persons adversely affected by any codicil and of all persons having an interest under any other Will of the decedent on file in the Surrogate's Court, are hereinafter set forth in subdivisions (a) and (b).

[If the propounded will purports to revoke or modify an inter vivos trust or any other testamentary substitute, list the names, relationships, domicile and addresses of the trustee and beneficiaries affected by the will in subparagraphs (a) and (b) below. Submit trust agreement]

(a) All persons and parties so interested who are of full age and sound mind or which are corporations or associations are as follows:

<u>Name and Relationship</u>	<u>Domicile Address and Mailing Address</u>	<u>Description of Legacy, Devise or Other Interest, or Nature of Fiduciary Status</u>
David J. Behal Brother	[REDACTED]	Petitioner, Executor,
Sylvia Behal Mother	[REDACTED]	Distributee,

(b) All persons so interested who are persons under disability, are as follows:
[Furnish all information specified in NOTE following 7b]

Name and
Relationship

Domicile Address and
Mailing Address

Description of Legacy, Devise
or Other Interest, or Nature
of Fiduciary Status

NONE

7. (a) The names and domiciliary addresses of all substitute or successor executors and of all trustees, guardians, legatees, devisees, and other beneficiaries named in the Will and/or trustees and beneficiaries of any inter vivos trust designated in the propounded Will other than those named in Paragraph 6 herewith are as follows:

<u>Name and Relationship</u>	<u>Domicile Address and Mailing Address</u>	<u>Description of Legacy, Devise or Other Interest, or Nature of Fiduciary Status</u>
Joseph J. Behal Nephew		Beneficiary
Donna Ougheltree Friend		Beneficiary
Teresa Behal Sister		Alternate Executrix

(b) All such legatees, devisees and other beneficiaries who are infants and/or persons under disability are as follows: [Furnish all information specified in NOTE below]

<u>Name</u>	<u>Domicile Address</u>	<u>Description of Legacy, Devise Or Other</u>
Niece	d/c/b-	parents: Ronald & Jennifer Behal address the same both parents living
Nephew	d/o/b-	parents: Ronald & Jennifer Behal address the same both parents living
Nephew	d/o/b-	parents: Ronald & Jennifer Behal address the same both parents living
Nephew	d/o/b-	parents: David & Karen Behal address the same both parents living

There are no known Court appointed Guardians for any of the individuals named above. [NOTE: In the case of each infant, state (a) name, birth date, relationship to decedent, domicile and residence address, and the person with whom he/she resides; (b) whether or not he/she has a court-appointed guardian (if not, so state); and whether or not his/her father and/or mother is living; and (c) the name and residence address of any court-appointed guardian and the information regarding such appointment. In the case of each other person under a disability, state (a) name, relationship to decedent, and residence address; (b) facts regarding his disability including whether or not a committee, conservator, guardian, or any other fiduciary has been appointed and whether or not he/she has been committed to any institution; and (c) the names and addresses of any committee, person or institution having care and custody of him/her, conservator, guardian and any relative or friend having an interest in his/her welfare. In the case of a person confined as a prisoner, state place of incarceration and list any person having an interest in his/her welfare. In the case of unknowns, describe such person in the same language as will be used in the process.]

8. (a) No beneficiary under the propounded Will, listed in Paragraph 6 or 7 above, had a confidential relationship to the decedent, such as attorney, accountant, doctor, or clergy person, except: [Enter "NONE" or indicate the nature of the confidential relationship].

NONE

(b) No persons, corporations or associations are interested in this proceeding other than those mentioned above.

NONE

9. (a) To the best of the knowledge of the undersigned, the approximate total value of all property constituting the decedent's gross testamentary estate is greater than \$ 50,000.00 but less than \$ 100,000.00

Personal Property: \$ 0.00

Improved Real Property in New York State:

Unimproved Real Property in New York State: \$ 0.00

Estimated gross rents for a period of 18 months: \$ 0.00

(b) No other testamentary assets exist in New York State, nor does any cause of action exist on behalf of the estate, except as follows: [Enter "NONE" or specify]

NONE SEE ATTACHED

10. Upon information and belief, no other petition for the probate of any will of the decedent or for letters of administration of the decedent's estate has heretofore been filed in any court.

WHEREFORE, your petitioner(s) pray(s): (a) that process be issued to all necessary parties to show cause why the Will and the Codicil(s) set forth in Paragraph 3 and presented herewith should not be admitted to probate; (b) that an order be granted directing the service of process, pursuant to the provisions of Article 3 of the S.C.P.A., upon the persons named in Paragraph (6) hereof whose names or whereabouts are unknown and cannot be ascertained, or who may be persons on whom service by personal delivery cannot be made; and (c) that such Will and Codicil(s) be admitted to probate as a Will of real and personal property and that letters issue thereon as follows: [Check and complete all relief requested.]

[XX] Letters Testamentary to: DAVID J. BEHAL

[] Letters of Trusteeship to: _____

f/b/o

[] Letters of Administration c.t.a. to: _____
and that petitioner(s) have such other relief as may be proper.

Dated: 10/14/11

1.

David Behal
(Signature of Petitioner)

DAVID J. BEHAL
(Print Name)

2.

(Signature of Petitioner)

(Print Name)

3.

(Name of Corporate Petitioner)

(Signature of Officer)

(Print Name and Title of Officer)

(b) No other testamentary assets exist in New York State, nor does any cause of action exist on behalf of the estate, except as follows: [Enter "NONE" or specify]

A cause of action for personal injury and/or wrongful death may exist against yet to be determined defendants.

10. Upon information and belief, no other petition for the probate of any will of the decedent or for letters of administration of the decedent's estate has heretofore been filed in any court.

WHEREFORE, your petitioner(s) pray(s): (a) that process be issued to all necessary parties to show cause why the Will and the Codicil(s) set forth in Paragraph 3 and presented herewith should not be admitted to probate; (b) that an order be granted directing the service of process, pursuant to the provisions of Article 3 of the S.C.P.A., upon the persons named in Paragraph (6) hereof whose names or whereabouts are unknown and cannot be ascertained, or who may be persons on whom service by personal delivery cannot be made; and (c) that such Will and Codicil(s) be admitted to probate as a Will of real and personal property and that letters issue thereon as follows: [Check and complete all relief requested.]

[XX] Letters Testamentary to: DAVID J. BEHAL

[] Letters of Trusteeship to: _____

_____ f/b/o _____

[] Letters of Administration c.t.a. to: _____
and that petitioner(s) have such other relief as may be proper.

Dated: _____

1. _____
(Signature of Petitioner)

DAVID J. BEHAL
(Print Name)

2. _____
(Signature of Petitioner)

(Print Name)

3. _____
(Name of Corporate Petitioner)

(Signature of Officer)

(Print Name and Title of Officer)

STATE OF NEW YORK)
COUNTY OF BROOME) SS.:

1. VERIFICATION: I have read the foregoing petition subscribed by me and know the contents thereof, and the same is true of my own knowledge, except as to the matters therein stated to be alleged upon information and belief, and as to those matters I believe it to be true.

3. DESIGNATION OF CLERK FOR SERVICE OF PROCESS: I hereby designate the Clerk of the Surrogate's Court of ~~the State~~ ^{the County} County, and his/her successor in office, as a person on whom service of any process, issuing from such Court may be made in like manner and with like effect as if it were served personally upon me, whenever I cannot be found and served within the State of New York after due diligence used.

D. J. Balch
(Signature of Petitioner)

On this 14th day of October, in the year 2011, before me, the undersigned, a Notary Public in and for said State, personally appeared **DAVID J. BEHAL** personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual or the person upon behalf of which the individual acted, executed the instrument.

RICHARD H. MILLER II
Notary Public, State of New York
NO. 02M15038440
Qualified in BROOME COUNTY
My Commission Expires JAN 23, 2015

P-1 (12/98)

STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF BROOME

In the Matter of the Estate of

JERRY J. BEHAL, JR.

FILED
NOV 23 2015
BROOME COUNTY
SURROGATE'S COURT

NOTICE OF APPEARANCE

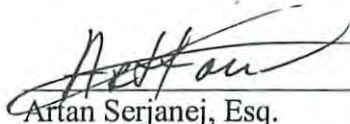
Deceased

File No.: 2011-6911B

TO THE CLERK OF THE SURROGATE'S COURT, BROOME COUNTY:

PLEASE TAKE A NOTICE, that ARTAN SERJANEJ, hereby appears in the above entitled action by the undersigned who has been retained as the attorney for David J. Behal, Executor and all papers in this action should be served upon the undersigned at the office or post office address stated below.

DATED: November 16, 2015
Endwell, New York


Artan Serjanej, Esq.
Attorney for David J. Behal, Executor
2304 North Street
Endwell, New York 13760
Phone: (607) 785-7160
Fax: (607) 785-7168



STATE OF NEW YORK: SS:
SURROGATE'S COURT: COUNTY OF BROOME

PRESENT: **HONORABLE GERALD KEENE**
Acting Surrogate

.....
In the Matter of the Account Proceeding
in the estate of

ORDER

JERRY J. BEHAL Jr.

Deceased.

File #2011-691/C

.....
David J. Behal having filed a Verified Petition on May 26, 2017 requesting judicial settlement of account as the executor of the estate of Jerry J. Behal Jr., and

Process having been properly issued on October 16, 2017; and Artan Serjanej, Esq., as attorney for the estate, and Robert H. Wedlake, Esq., attorney for [REDACTED] [REDACTED] having appeared at the citation return date on November 20, 2017; and proof of service having been filed for all parties except [REDACTED] and [REDACTED]; and Donna Ougheltree, Joseph Behal, and [REDACTED] [REDACTED] having defaulted in appearance; and

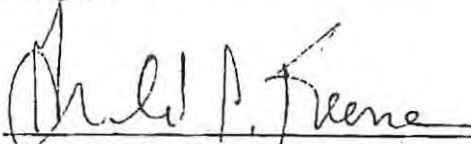
A supplemental citation having issued to [REDACTED] and [REDACTED]; and Artan Serjanej, Esq. and Robert H. Wedlake, Esq. and Donna Ougheltree having appeared at the citation return date on January 26, 2018; and [REDACTED] and [REDACTED] having defaulted in appearance; and

Objections to the account having been filed by [REDACTED] [REDACTED] on December 4, 2017; and reply to the objections having been filed by Artan Serjanej, Esq. on January 26, 2018; and the attorneys of record having requested a conference; it is now

ORDERED: that an attorney conference will be held on March 16, 2018 at 3:00 pm; and it is further

ORDERED: That no adjournments of any time directive above shall be had without the permission of the Court to which this case is assigned.

Dated: February 9, 2018
Binghamton, New York


Honorable Gerald Keene, Acting Surrogate

TO: Artan Serjanej, Esq.
Robert H. Wedlake, Esq.

FILED
FEB - 9 2018
BROOME COUNTY
SURROGATE COURT



STATE OF NEW YORK
SURROGATE'S COURT : COUNTY OF BROOME
PRESENT: HON. DAVID H. GUY
SURROGATE

FILED
JAN 14 2016
BROOME COUNTY
SURROGATE'S COURT

**In the Matter of the Petition to Compel an Account
in the Estate of**

**Jerry J. Behal Jr.
Deceased.**

**ORDER
File No. 2011-691/b**

A Petition having been filed by Donna Ougheltree on October 13, 2105 requesting a Compulsory Account; and process having been properly issued; and having heard from Artan Serjanej, Esq., attorney for the respondent; it is now hereby

ORDERED that David J. Behal file a Petition to Account and Account, accompanied by appropriate filing fees, with the Chief Clerk of the Court no later than February 19, 2016, at 5:00 pm; and it is further

ORDERED, that there shall be no modification of any of the deadlines set forth herein without the consent of and written Order of this Court.

Dated: January 14, 2015

TO: Donna Ougheltree, pro se
Artan Serjanej, Esq.



Surrogate



STATE OF NEW YORK: SS:
SURROGATE'S COURT: COUNTY OF BROOME

PRESENT: **HONORABLE GERALD KEENE**
Acting Surrogate

.....
In the Matter of the Account Proceeding
in the estate of

JERRY J. BEHAL Jr.

Deceased.
.....

AMENDED ORDER
File #2011-691/C

David J. Behal having filed a Verified Petition on May 26, 2017 requesting judicial settlement of account as the executor of the estate of Jerry J. Behal Jr., and

Process having been properly issued on October 16, 2017; and Artan Serjanej, Esq., as attorney for the estate, and Robert H. Wedlake, Esq., attorney for [REDACTED] having appeared at the citation return date on November 20, 2017; and proof of service having been filed for all parties except [REDACTED] and [REDACTED]; and Donna Ougheltree, Joseph Behal, and [REDACTED] having defaulted in appearance; and

A supplemental citation having issued to [REDACTED] and [REDACTED]; and Artan Serjanej, Esq. and Robert H. Wedlake, Esq. and Donna Ougheltree having appeared at the citation return date on January 26, 2018; and [REDACTED] and [REDACTED] having defaulted in appearance; and

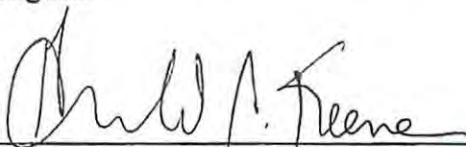
Objections to the account having been filed by [REDACTED] on December 4, 2017; and reply to the objections having been filed by Artan Serjanej, Esq. on January 26, 2018; and the attorneys of record having requested a conference; and

The Court having entered scheduling order dated February 9, 2018; and the Court having received letter dated March 8, 2018 from Artan Serjanej, Esq., attorney for the estate, requesting an adjournment of the attorney conference; it is now hereby

ORDERED: that the attorney conference originally scheduled for March 16, 2018 is adjourned; said attorney conference will now be held on April 6, 2018 at 3:00 pm; and it is further

ORDERED: That no adjournments of any time directive above shall be had without the permission of the Court to which this case is assigned.

Dated: March 9, 2018
Binghamton, New York


Honorable Gerald Keene, Acting Surrogate

TO: Artan Serjanej, Esq.
Robert H. Wedlake, Esq.



STATE OF NEW YORK
SURROGATE'S COURT : COUNTY OF BROOME
PRESENT: HON. DAVID H. GUY
SURROGATE

FILED
MAR - 1 2016
ENTERED WITH
SURROGATE'S COURT

**In the Matter of the Petition to Compel an Account
in the Estate of**

**Jerry J. Behal Jr.
Deceased.**

**AMENDED ORDER
File No. 2011-691/B**

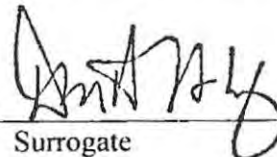
A petition having been filed by Donna Ougheltree on October 13, 2015 requesting a Compulsory Account; and process having been properly issued; and having heard from Artan Serjanej, Esq., attorney for respondent; it is now hereby

ORDERED that David J. Behal file a Petition to Account and Account, accompanied by appropriate filing fees, with the Chief Clerk of the Court no later than March 31, 2016, at 5:00 pm; and it is further

ORDERED, that there shall be no modification of any of the deadlines set forth herein without the consent of and written Order of this Court.

Dated: March 1, 2015

TO: Donna Ougheltree, pro se
Artan Serjanej, Esq.



Surrogate



At a term of the Surrogate Court of the State
of New York held in and for the County of
Broome on the date indicated below.

**PRESENT: HON. GERALD KEENE, ACTING SURROGATE
SURROGATE COURT OF THE STATE OF NEW YORK
COUNTY OF BROOME**

**In the Matter of the Petition for Judicial Settlement
filed in the Estate of**

**JERRY J. BEHAL Jr.,
Deceased.**


**ORDER
File No: 2011-691**

David J. Behal having filed a petition to account and account on May 26, 2017; and process having been properly issued; and objections to the account having been filed by [REDACTED] on December 4, 2017; and an amended account having been filed on April 6, 2018; and an attorney conference having been held on April 6, 2018; and having heard from Artan Serjanej, Esq., attorney for the estate, Robert H. Wedlake, Esq., attorney for [REDACTED] [REDACTED] and Donna Ougheltree, pro se; now it is hereby:

ORDERED, that the date certain for trial is scheduled to commence on May 7, 2018, at 9:00 a.m. at the Broome County Surrogate Court, Broome County Courthouse, 92 Court Street, Binghamton, New York. All parties are to be present with counsel and prepared to proceed. The trial will continue day to day until completed. The attorneys of record shall advise their clients of the trial date and time; and it is further

ORDERED, that no adjournments of any time directive above shall be had without further order of the Court to which the case is assigned.

Dated: April 6, 2018
Binghamton, New York
ENTER



HON. Gerald Keene, Acting Surrogate

TO: Artan Serjanej, Esq.
Robert H. Wedlake, Esq.
Donna Ougheltree, pro se



ARTAN SERJANEJ



Attorney and Counselor at Law

MAILING ADDRESS:
2304 NORTH STREET
ENDWELL, NEW YORK 13760

PHONE: 607-785-7160
FAX: 607-785-7168
EMAIL ADDRESS:
ARTANESQUIRE@GMAIL.COM

April 29, 2016

VIA E- MAIL & Regular Mail

Hon. David H. Guy
Broome County Surrogate's Court
92 Court Street
P.O. Box 1766
Binghamton, NY 13902
Attn: Tracy A. Allen, Deputy Chief

FILED

MAY 02 2016

**BROOME COUNTY
SURROGATE'S COURT**

Re: In the Matter of the Estate of Jerry J. Behal Jr.,

Dear Judge Guy:

I respectfully request an additional 30 days additional time to file the account for Estate of Jerry J. Behal. Jr., on behalf David Behal.

According to Law Office of Frederick Xlander they are still waiting for the State Tax Lien Release since February, 2016 in order to close the sale. There are no other assets of the estate. Mr. Behal is anxious to finalize and distribute and close the estate this is the last asset for the estate.

I would respectfully request that the Court do amend the Order and grant an additional time so that we can complete the accounting.

Thank you for the Court's courtesy and consideration with regard to this matter.

Very truly yours,

Artan Serjanej

AS/df

Cc: David Behal, Executor of the Estate.



At a term of the Surrogate Court of the State
of New York held in and for the County of
Broome on the date indicated below.

**PRESENT: HON. GERALD KEENE, ACTING SURROGATE
SURROGATE COURT OF THE STATE OF NEW YORK
COUNTY OF BROOME**

**In the Matter of the Petition for Judicial Settlement
filed in the Estate of**

**JERRY J. BEHAL, Jr.,
Deceased.**


**AMENDED
ORDER
File No: 2011-691**

David J. Behal having filed a petition to account and account on May 26, 2017; and process having been properly issued; and objections to the account having been filed by [REDACTED] on December 4, 2017; and an amended account having been filed on April 6, 2018; and an attorney conference having been held on April 6, 2018; and having heard from Artan Serjanej, Esq., attorney for the estate, Robert H. Wedlake, Esq., attorney for [REDACTED] [REDACTED] and Donna Ougheltree, pro se; and this Court having issued an order on April 6, 2018 scheduling a date certain for trial on May 7, 2018; and the Court having received letter dated April 18, 2018 from Artan Serjanej, Esq., requesting an adjourned date; now it is hereby:

ORDERED, that the date certain for trial is scheduled to commence on July 16, 2018, at 9:00 a.m. at the Broome County Surrogate Court, Broome County Courthouse, 92 Court Street, Binghamton, New York. All parties are to be present with counsel and prepared to proceed. The trial will continue day to day until completed. The attorneys of record shall advise their clients of the trial date and time; and it is further

ORDERED, that no adjournments of any time directive above shall be had without further order of the Court to which the case is assigned.

Dated: April 19, 2018
Binghamton, New York
ENTER



HON. Gerald Keene, Acting Surrogate

TO: Artan Serjanej, Esq.
Robert H. Wedlake, Esq.
Donna Ougheltree, pro se



STATE OF NEW YORK
SURROGATE'S COURT : COUNTY OF BROOME
PRESENT: HON. DAVID H. GUY, SURROGATE

In the matter of the Accounting in the Estate of

JERRY J. BEHAL, JR.,

Deceased.

FILED

MAY 02 2016

BROOME COUNTY
SURROGATE'S COURT
ORDER

File No. 2011-691/B

FILED

MAY 02 2016

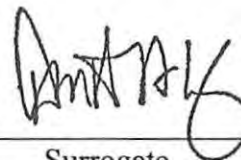
BROOME COUNTY
SURROGATE'S COURT

Upon reviewing the file in the estate of Jerry J. Behal, Jr., deceased, and based on the letter by Artan Serjanej, Esq., on behalf of David Behal, Executor of the estate of Jerry J. Behal, Jr., dated April 29, 2016; it is hereby

ORDERED that the deadline for David Behal to render and file an Account as executor of the estate of Jerry J. Behal, Jr., with the Clerk of the Court be and hereby is extended until **May 31, 2016 by 4:45 p.m.**

No adjournments of any time directive above shall be had without the permission of the Court to which this case is assigned.

Dated: May 2, 2016



Surrogate

cc: Artan Serjanej, Esq.
Donna Ougheltree, pro se



STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF BROOME

-----X
**Accounting by David J. Behal as the Executor
Of the Estate of**

Jerry J. Behal, Jr.,

Deceased.

-----X

STATE OF NEW YORK)
) SS:
COUNTY OF BROOME)

ROBERT H. WEDLAKE, ESQ, being duly sworn, deposes and states:

1. I am the attorney for [REDACTED], one of the residuary legatees in the above-referenced estate and I am personally familiar with the matters recited herein.
2. I am submitting this affidavit to the Court with respect to my client's request to receive his distribution from the decedent's estate as follows:
3. My client [REDACTED] is receiving Social Security Disability because of his autistic condition. He is also receiving SSI benefits from the federal government.
4. Given my client's situation, it is appropriate and necessary that a Supplemental Needs Trust be set up for his benefit. My client's grandmother, who is also his Power of Attorney agent and Social Security Representative payee, Sharon Rogers will act as Trustee of the Supplemental Needs Trust but the Trust has not yet been established.

FILED
AUG - 6 2018
BROOME COUNTY
SURROGATE'S COURT
AFFIDAVIT

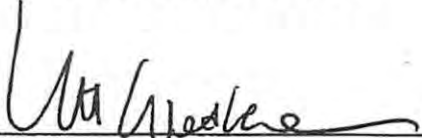
File No. 2011-691/B



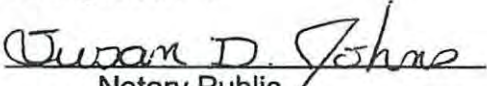
5. Because the Trust has not been established yet, my client needs to have his distribution payable to "Hinman, Howard & Kattell, LLP as attorneys for [REDACTED]." We will deposit my client's distribution in our firm's escrow account and hold the same until the Trust is established and we will then transfer the funds to the Supplemental Needs Trust. This procedure will ensure that my client will not lose his governmental benefits.
6. . I have thoroughly reviewed this matter with my client [REDACTED] and with his grandmother Sharon Rogers and my client and Sharon Rogers are in full agreement with this request.

WHEREFORE on behalf of [REDACTED] I respectfully request that the Judicial Decree in the accounting of the above-referenced decedent direct that the distribution to my client be payable to "Hinman, Howard & Kattell, LLP as attorneys for [REDACTED]."

RESPECTFULLY SUBMITTED


ROBERT H. WEDLAKE

Sworn to before me this 10th day
of August, 2018


Notary Public

SUSAN D. JOHNS
Notary Public, State Of New York
No. 01JO6089809
Residing In Broome County
My Commission Expires March 31, 2019

STATE OF NEW YORK
SURROGATE'S COURT : COUNTY OF BROOME

In the Matter of the Estate of

Jerry J. Behal, Jr.

Deceased.

NOTICE OF APPEARANCE

File No. 2011-691/B

FILED
SEP 21 2016
BROOME COUNTY
SURROGATE'S COURT

PLEASE TAKE NOTICE, that [REDACTED], hereby appears in the above entitled action by the undersigned who has been retained as the attorney for [REDACTED] and all papers in this action should be served upon the undersigned at the office or post office address stated below.

Dated: Binghamton, New York
September 20, 2016

Hinman, Howard & Kattell, LLP

By: [Signature]

Robert H. Wedlake, Esq.

Attorney for [REDACTED]

Office Address: 80 Exchange Street
P.O. Box 5250
Binghamton, NY 13902-5250

Telephone No.: (607) 231-6855

E-mail Address: rwedlake@hhk.com



SURROGATE'S COURT OF THE STATE OF NEW YORK
COUNTY OF BROOME

ACCOUNTING BY DAVID J. BEHAL

as the EXECUTOR

of the ESTATE OF JERRY BEHAL

Deceased.

FILED

AUG 15 2018

BROOME COUNTY
SURROGATE'S COURT
DECREE OF JUDICIAL SETTLEMENT
File No. 2011-691

A petition praying for a decree judicially settling the final account having been presented and filed in this court on May 26, 2017 and amended account having been presented and filed in this Court on April 6, 2018 and the time to present claims against the estate having expired, and a citation having been issued directed to all persons interested in this proceeding requiring them to show cause why a decree should not be granted judicially settling the account prayed for in the petition, and the citation having been returned with proof of due service thereof on the following:

Donna Ougheltree, Joseph Behal, [REDACTED], [REDACTED], [REDACTED], and [REDACTED]

and the following parties having appeared in answer to the citation:

Donna Ougheltree, pro se and [REDACTED] with his attorney Robert Wedlake, Esq.

and Artan Serjanej, Esq. attorney, having appeared for the petitioner, and there being no other appearances;

and Objections to the Account having been filed by [REDACTED] on December 4, 2017;

and the matter having come before the Court for trial on July 16, 2018; and the petitioner having appeared at trial with his attorney Artan Serjanej, Esq., and [REDACTED] having appeared at trial with his attorney Robert Wedlake, Esq., and Donna Ougheltree having appeared pro se;

and the parties having reached a settlement agreement, placed on the record in open Court, which among other things included a withdrawal of the objections by [REDACTED], and an agreement by petition not to file any amended tax returns on behalf of the estate;

and it appearing that all tax returns required by law have been filed and all New York State estate taxes have been fully paid, provision made therefore, or the estate is exempt from tax; and the Surrogate having examined the account and having found that each petitioner has fully accounted for all of the monies and property of the estate that have come into the petitioner's hands for the period of the account, as adjusted, it is

ORDERED, ADJUDGED AND DECREED, that the final account be and the same hereby is judicially settled and allowed as filed (and adjusted), and that the following is a summary thereof as settled:



SUMMARY
PRINCIPAL ACCOUNT

CHARGES:

Schedule "A"	- (Principal received)	\$ 371,862.13
Schedule "A - 1"	- (Realized increases in principal)	\$
Schedule "A - 2"	- (Income Collected)	\$
Total Charges		\$ 371,862.13

CREDITS:

Schedule "B"	- (Realized decreases in principal)	\$
Schedule "C"	- (Funeral and administration expenses)	\$ 32,226.77
Schedule "D"	- (Creditor's claims actually paid)	\$
Schedule "E"	- (Distributions of principal)	\$ 15,649.00
Total Charges		\$ 47,875.77
Balance on hand shown by Schedule G		\$ 323,986.36

and it is further

ORDERED, ADJUDGED AND DECREED, that petitioner(s) pay the remaining cash and transfer, assign and deliver the other remaining assets as shown in the account as follows:

To the petitioner: David Behal as and for commissions the sum of	\$ 14,425.48
---	--------------

To the attorney: Artan Serjanej for legal services rendered for the benefit of the estate the sum of	\$ 10,950.32
---	--------------

and for costs and disbursements (which sums are in addition to any payments made on account and allowed by the court)	\$ 2,300.00
---	-------------

To the attorney: Robert Wedlake, Esq., Hinman Howard & Kattell attorneys for [REDACTED]	\$ 2,000.00
--	-------------

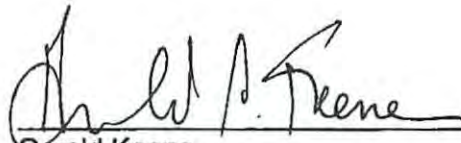
and it is further

ORDERED, ADJUDGED AND DECREED, that the balance remaining on hand in the amount of \$294,310.56 be paid as follows:

To: Donna Oughletree (\$51,659.93 - \$10,000)	\$ 41,659.92
To: Joseph Behal (\$51,659.93 - \$5,649)	\$ 46,010.92
To: [REDACTED]	\$ 51,659.93
To: Hinman, Howard & Kattell, attorneys for [REDACTED]	\$ 51,659.93
To: [REDACTED]	\$ 51,659.93
To: [REDACTED]	\$ 51,659.93

ORDERED, ADJUDGED AND DECREED, that upon complying with the directions of this decree and the filing of the receipts for the payments herein directed, the petitioner (s) hereby shall be discharged as to all matters and things contained in this accounting and decree.

Dated: Aug. 12, 2018


Gerald Keene
Judge of the Surrogate's Court

STATE OF NEW YORK
SURROGATE'S COURT : COUNTY OF BROOME
PRESENT: HON. DAVID H. GUY,
SURROGATE

In the matter of the Estate of

JERRY J. BEHAL, JR.,

Deceased.

FILED

SEP 21 2016

BROOME COUNTY
SURROGATE'S COURT

ORDER

File No. 2011-691/B

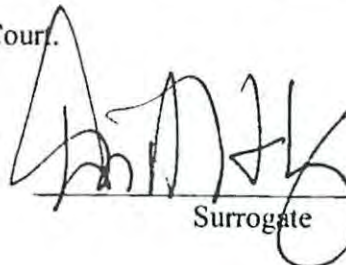
Donna Ougheltree having filed a petition on October 13, 2015 requesting a Compulsory Account; and process having been properly issued; and the Court having entered an Order on January 14, 2016 directing David J. Behal, executor of the estate, to file an account proceeding by February 19, 2016; and having issued amended orders dated March 1, 2016 and May 2, 2016 extending the time for David Behal to file said documents to May 31, 2016; and no account proceeding having been submitted to the Court to date; now on the Courts own motion it is hereby

ORDERED that David J. Behal, as executor of the estate of Jerry J. Behal, Jr, file a petition to account and account, along with required filing fees, with the Chief Clerk of the Court by *October 7, 2016* at 5:00 p.m.; and it is further







ORDERED: That if said documents are not received by said date and time, David J. Behal will be removed as executor of the estate without further notice and the Court will appoint the Broome County Chief Fiscal Officer as Administrator CTA in order to complete the estate; and it is further

ORDERED, that there shall be no modification of any of the deadlines set forth herein without the consent of and written Order of this Court.

Dated: September 21, 2016


Surrogate



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RE: Behal Estate Expenses

Behal, Dave [US] (MS) [US] (MS) to you + 1 more show details

Listing of Jerry's Property.xlsx (52 KB)

I made some updates to include interest over the years and Jerry's initial visions balance. The total Paid the Total Estate Assets changed to 368,797.54

So if you subtract the Total Payout Expenses from the Estate Assets there \$169.58 more in the Visions
 368,797.54 - 47,990.27 which equals 320,807.27. We will have 320,976.85 in the Visions account once tracked to Syracuse but that was it, the Buyer is cutting another check.

The Payout tab is setup for easy payout distribution calculations once the Lawyer Costs are entered in

From: Behal, Dave [US] (MS)
Sent: Wednesday, March 01, 2017 8:49 AM
To: Rick; 'Donna'
Subject: Behal Estate Expenses

Donna/Rick,

Attached is the spreadsheet containing the categorizing of expenses, below is the summary.

On the Cash Flow tab it looks like the Total Assets of 344197.79 - Estate Expenses of 47990.27 = 3206

That Total Assets of 344K includes the 24K of the land sale which is not yet in the account.



EXHIBIT B
5/10/2017

Date	Item	Amount	Person Paid	In Estate
11-Oct	Cash on Jerry	90		Christmas
	Jerry's account 970.13 Save, 11084.99			
11/15/2011	Pace, 4759.14 check	16814.26		11/15/2011
1-Nov	Collision totaled motorcycle	2181.95	Allstate	15-Nov
28-Oct	Deductible from Nationwide	250	Allstate	15-Nov
16-Nov	Battery charger - cash back	31	Andre & Son Power	Christmas
25-Nov	2002 Chevy Silverado	12500	Todd	11/25/2011
26-Nov	Refund from Timberline chains	344.5	Timberline	11/26/2011
26-Nov	Drill, 20 Volt 1/2 inch, reciprocating saw and Shop Vac	80	Dave	12/23/2012
29-Nov	Refund from canceling motorcycle insurance	105.34	Allstate	12/23/2012
5-Dec	Accidental Death Life Insurance	5018.98	MetLife sent to rick	12/23/2012
	401K retirement from NYS	7146.52	NYS (taxes taken out)	12/23/2012
25-Dec	Gas Generator	395	Todd	12/27/2012
25-Dec	3 ton hydraulic floor jack	60	Todd	12/27/2012
16-Dec	Tractor Canopy Tent	200	Todd	2/10/2012
15-Dec	Cuna Life Saving Insurance	905.97	Visions	12/15/2012
25-Dec	4x36 belt & 6" disk sander	80	Brent	12/27/2012
25-Dec	chainsaw 20"	200	Todd	12/27/2012
24-Dec	2 Peavey Speakers	125	Dave	12/27/2012
31-Dec	Visions interest for 2011	31		
8-Jan	Nikon Laser 440 Rangefinder	100	Dave	2/10/2012
20-Jan	Ordinary Death	94733.81	NYS	2/10/2012
20-Jan	Group Term Life Payment	50000	NYS	2/10/2012
3-Feb	SUNY Bing/VAC/Hours	3867.09	NYS	2/10/2012
3-Feb	SUNY Bing/VAC/Hours	60.55	NYS	2/10/2012
10-Feb	Wood Burner	550	Dave	2/11/2012
24-Feb	Marshall AMP	1100	Dave	4/20/2012
2-Apr	Ryobi router	40	Todd	6/9/2012
10-Apr	Medical Payment	1000	Allstate	4/20/2012
20-Apr	Black Guitar	75	Teresa	4/20/2012
8-May	Boat (4500 - 100 com - battery)	4400	Todd	6/9/2012
20-May	Tax check & May Tractor payment	2525	Timberline & USG	7/6/2012
8/18/2012	Motorcycle tires	100	Dave	11/24/2012
9/28/2012	Demon Receiver	70	Dave	11/24/2012
11/24/2012	GE Gas Dryer	100	Ron	11/24/2012
12/31/2012	Visions interest for 2012	1152.44		
7/18/2013	Insurance solar panels	15000	Dave	11/13/2013
7/18/2013	Camper	1500	Pete	7/18/2013
12/31/2013	Visions interest for 2013	1474.64		
7/16/2014	Brooks Home	13000	Interstate Homes	7/25/2014

Date	Item	Cost	Person Paid
17-Oct	Open Calvary nitich	550	Dave
17-Oct	Paid for Priest	40	Mom
10/25/2011	Funeral Home difference and Obituary	563.72	Dave
11/7/2011	Tractor Payment	340	Dave
12/23/2012	Transferred to Dave's account, gave Mom 40 in cash for a difference of 80 for the Drill	-1453.72	
1/25/2012	Mom wrote Joe a check, will be taken out of his inheritance. Mom was paid	-1000	Joe
2/2/2012	Town of Maine sent tax info to N. Baldwin on 1/3/2012, Jerry did not pay School taxes for 2011 Due 10/24. (ME 756.82 + 582.06 Maine + 13.39 penalty)	1352.27	Dave
2/10/2012	Transferred to Mom's account 1K and Dave 1252.27 (tax - 100 for rangefinder)	-2252.27	Mom/Dave
4/20/2012	Medical Records \$9 and Wood Burner cover 8. 1100 (AMP) - 17 = 1083	1083	Dave
5/10/2012	Signed off on transfer of tractor, got 240 for May payment - pickup cost.	242	Estate
7/13/2012	House Insurance Dryden Mutual-transferred out 5/24/13	-334	Dave
9/21/2012	School Taxes-transferred out 5/24/13	-689	Dave
11/25/2012	additional Insurance for fire-transferred out 5/24/13	-142	Dave
9/17/2013	additional Insurance Dryden Mutual-transferred out 5/24/13	-52	Dave
1/18/2013	County Taxes (transferred out on 3/29/13)	-609.39	Dave
6/12/2013	Paid state & Fed for [redacted] Mom wrote check and I transferred money into her account	-11,574	Dave
7/8/2013	Additional tax: [redacted] VA 7.47 Fed 12.87 (transf 12/26)	-20.34	Dave
6/18/2013	Tax Pre 531.00, postage 2.64 and 4.62 (transferred 7/18)	-538.26	Dave
8/12/2013	House Insurance Dryden Mutual 131.25 (transfer 12/26)	-131.25	Dave
9/9/2013	2013 ME School Taxes (transferred 12/26)	-841.18	Dave
9/17/2013	NYS Tax penalties [redacted] 64.73, [redacted] 110.84, [redacted] 110.92 (transferred 12/26)	-286.49	Dave
9/23/2013	House Insurance Dryden Mutual (transferred 12/26)	-122.25	Dave
12/28/2013	House Insurance Dryden Mutual (transferred 4/7)	-60.5	Dave
1/14/2014	County Taxes (transferred 4/7)	-639.63	Dave
4/2/2014	House Insurance Dryden Mutual (transferred 4/7)	-98	Dave
4/9/2014	Joe/Donna Taxes Mom wrote checks (756 DNY, 983 JNY, DFED 1873, JFED 2277) 2012 tax, transferred 4/10/14	-5869	Mom
4/14/2014	Paid Joe's 2013 NY taxes, will taken from inheritance (trans 9/22)	-649	Joe
6/15/2014	Fed check Joe & Donna (69,576.57.09) for 2012 Tax. Transferred 6/25/14	-126.66	Dave
7/3/2014	Gave Donna partial payment (10K)	-10000	Donna
7/3/2014	Gas for truck to move property (transferred 9/22)	-38.5	Dave
9/22/2014	2014 ME School Taxes (transferred 9/22)	-1540.88	Dave
12/3/2014	Gave Joe partial payment (3K) transferred to visions	-3000	Joe
12/7/2014	County Taxes (transferred 1/20/15)	-659.24	Dave
3/19/2015	Cost to tow car after getting stuck at Jerry's (transferred 5/4/15)	-50	Dave
5/18/2015	Transferred 98 to Joe's Visions to pay NYS 2012 tax penalty	-96	Dave
5/18/2015	Gave Joe partial payment (1K) for license transferred to visions.	-1000	Joe
9/26/2015	2015 ME School Taxes (transferred 10/13)	-774.04	Dave
2/1/2016	County Taxes (transferred 2/16/16)	-342.97	Dave
9/29/2016	2016 ME School Taxes (transferred 10/6)	-792.06	Dave

11,574

20.34

538.26

286.49

5869

127

18,415

8/8/2014 Washer (25) & Kitchen Table (180)	405	Urra	8/8/2014	1/25/2017 closing cost	-920.00
8/5/2014 Suburban Propane	1069.22	Dave	8/27/2014		

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RE: EXT :Re: Behal Estate Expenses

Behal, Dave [US] (MS) [US] (MS) to you + 1 more [show details](#)

I deposited the checks yesterday, the Total value of the estate before any deductions is ~\$369,008 whi that out. So if we subtract the \$72 in fees out it's ~\$368,936.

From: Donna [mailto:donnalaw2304@
Sent: Wednesday, March 01, 2017 3:12 PM
To: Behal, Dave [US] (MS)
Subject: EXT :Re: Behal Estate Expenses

Hi Dave,

So the total value of the estate before any deduction is
 From that we deduct all your expenses
 The total balance is
 There is expense to Rick he paid for filing

\$368,797.45
 -\$ 47,990.27
 \$ 320,807.18
 -\$ 869.00
 \$319,938.18
 -\$ 611.00
 \$319,327.18

lawyer cost (\$611.00) do you know who ?

Attorney fees (Rick was going to talk to you on that)
 Executor fees

\$
 \$

then the remaining balance gets divided by 6 people minus the amount some already receive

Donna

From: "Behal, Dave [US] (MS)" <[REDACTED]>
 Date: Tuesday, May 9, 2017 11:37 AM
 To: "Donna" <donna@law2304.com>
 Cc: "Rick" <rhin2law@[REDACTED]>
 Subject: RE: EXT :Re: Behal Estate Expenses

Donna,

With the April interest the total in the Vision Credit Union is \$321,203.20. So the new values from your listing are in red

So the total value of the estate before any deduction is	\$368,797.45	\$369,193.47
From that we deduct all your expenses	<u>-\$ 47,990.27</u>	<u>\$47,990.27</u>
The total balance is	\$ 320,807.18	\$321,203.20
There is expense to Rick he paid for filing	<u>-\$ 869.00</u>	<u>\$869.00</u>
	\$319,938.18	\$320,334.20

Attorney fees (Rick was going to talk to you on that) -\$

Executor fees -\$

From: Behal, Dave [US] (MS)
 Sent: Friday, April 28, 2017 8:30 AM
 To: 'Donna'
 Cc: Rick
 Subject: RE: EXT :Re: Behal Estate Expenses

I deposited the checks yesterday, the Total value of the estate before any deductions is ~\$369,008 which includes the \$72 of canceled check fee, I did not subtract that out. So if we subtract the \$72 in fees out it's ~\$368,936.

From: Donna [mailto:donna@law2304.com]
 Sent: Wednesday, March 01, 2017 3:12 PM
 To: Behal, Dave [US] (MS)
 Subject: EXT :Re: Behal Estate Expenses

Hi Dave,

So the total value of the estate before any deduction is	\$368,797.45
From that we deduct all your expenses	<u>-\$ 47,990.27</u>
The total balance is	\$ 320,807.18
There is expense to Rick he paid for filing	<u>-\$ 869.00</u>
	\$319,938.18
lawyer cost (\$611.00) do you know who ?	<u>- \$ 611.00</u>
	\$319,327.18

Attorney fees (Rick was going to talk to you on that)
 Executor fees

\$

\$

then the remaining balance gets divided by 6 people minus the amount some already received like Donna and Joe.

5/9/2017

have for land closing \$24,417.86 is that right?

See if our numbers match. I am getting calls from Donna so we need to get her done.

Thanks

From: Behal, Dave [US] (MS)
Sent: Wednesday, March 1, 2017 12:40 PM
To: Rick ; Donna
Subject: RE: Behal Estate Expenses

I made some updates to include interest over the years and Jerry's initial visions balance. The total Payout Expenses on the Cash Flow tab remained the same but the Total Estate Assets changed to 368,797.54

So if you subtract the Total Payout Expenses from the Estate Assets there \$169.58 more in the Visions account then what is accounted for.

368,797.54 - 47,990.27 which equals 320,807.27. We will have 320,976.85 in the Visions account once the land sale check is put in there. It was lost by UPS, was tracked to Syracuse but that was it, the Buyer is cutting another check.

The Payout tab is setup for easy payout distribution calculations once the Lawyer Costs are entered in columns K and L, call if you have questions. Dave

From: Behal, Dave [US] (MS)
Sent: Wednesday, March 01, 2017 8:49 AM
To: Rick; 'Donna'
Subject: Behal Estate Expenses

Donna/Rick,

Attached is the spreadsheet containing the categorizing of expenses, below is the summary.

On the Cash Flow tab it looks like the Total Assets of 344197.79 - Estate Expenses of 47990.27 = 320625.38.

That Total Assets of 344K includes the 24K of the land sale which is not yet in the account.

Dave

Death Expenses	1162.72
Open Calvary nitch	550
Paid for Priest	40
Funeral Home difference and Obituary	563.72
Medical Records \$9	9

Dryden Mutual Home Insurance (2012 - 2014)	940
--	-----

334 142 52 131.25 122.25 60.5 98

5/9/2017

Taxes on Ordinary Death Payout	18510.75							
Tax preparation and mailing	538.26							
Actual taxes and penalties	17972.49	11574.00	20.34	286.49	5869	126.66	96	
ME School and County Taxes	8240.64							
2011 school and 2012 County & School	2041.27	1352.27	689					
2013 County and School	1450.57	609.39	841.18					
2014 County and School	2180.49	639.63	1540.86					
2015 County and School	1433.28	659.24	774.04					
2016 County and School	1135.03	342.97	792.06					
2017 County and School	0	Paid 23.66 as part of closing for 25 days in 2017						
Tractor Payments	2380							
340 * 11/12 - 5/13	2380	340	340	340	340	340	340	340
Early Hardship Payout	15649.00							
Joe Behal	5649	1000	649	3000	1000			
Donna Ougheltree	10000.00							
Miscellaneous	1107.16							
Closing cost	920.66							
Wood burner cover	8							
Moving truck and Gas	88.5							
Christmas cash for kids	90							
Total Payout Expenses	47990.27							
Account Total - Estate Expenses	296207.52	320625.38						

Keep as New
Reply
Reply All
Forward
Delete
Spam
More



RE: EXT :Re: Behal Estate Expenses



Behal, Dave [US] (MS) [US] (MS) to you + 1 more [show details](#)



Donna,



With the April interest the total in the Vision Credit Union is \$321203.20. So the new values from your



So the total value of the estate before any deduction is	\$368,797.45	\$369,193.47
From that we deduct all your expenses	<u>-\$ 47,990.27</u>	<u>\$47,990.27</u>
The total balance is	\$ 320.807.18	\$321,203.20
There is expense to Rick he paid for filing	<u>-\$ 869.00</u>	<u>\$869.00</u>
	\$319,938.18	\$320,334.20



From: Behal, Dave [US] (MS)
Sent: Friday, April 28, 2017 8:30 AM
To: 'Donna'
Cc: Rick
Subject: RE: EXT :Re: Behal Estate Expenses

I deposited the checks yesterday, the Total value of the estate before any deductions is ~\$369,008 whi that out. So if we subtract the \$72 in fees out it's ~\$368,936.

ARTAN SERJANEJ



Attorney and Counselor at Law

MAILING ADDRESS:
2304 NORTH STREET
ENDWELL, NEW YORK 13760

PHONE: 607-785-7160
FAX: 607-785-7168
EMAIL ADDRESS:
ARTANESQUIRE@GMAIL.COM

October 7, 2016

VIA E-MAIL & Regular Mail

Hon. David H. Guy
Broome County Surrogate's Court
92 Court Street
P.O. Box 1766
Binghamton, NY 13902
Attn: Tracy A. Allen, Deputy Chief

2011-6911B

FILED
OCT 11 2016

Re: In the Matter of the Estate of Jerry J. Behal Jr.,

Dear Judge Guy:

The Law Office of Frederick Xlander just received approval on the ET 85 from the State Tax Lien Release to close on the sale of the Estate of Jerry J. Behal, Jr.,

There are no other assets of the estate left and Mr. Behal is very anxious to finalize, distribute and close the estate. This is the last remaining asset for the estate.

I would respectfully request on behalf of David Behal that the Court do Amend the Order and grant an additional time so that we can possibly close the estate or if needed to complete the accounting.

To remove Mr. Behal as executor of the estate at present time it would complicate things for the closing on the sale of the property and further prolong distribution of the estate assets.

Thank you for the Court's courtesy and consideration with regard to this matter.

Very truly yours,

Artan Serjanej

AS/df

Cc: David Behal, Executor of the Estate.



STATE OF NEW YORK
SURROGATE'S COURT : COUNTY OF BROOME
PRESENT: HON. DAVID H. GUY
SURROGATE

**In the Matter of the Petition to Compel an Account
in the Estate of**

**Jerry J. Behal, Jr.
Deceased.**

FILED
OCT 20 2016
BROOME COUNTY
SURROGATE'S COURT

ORDER
File No. 2011-691/B

Donna Ougheltree having filed a petition on October 13, 2015 requesting a Compulsory Account; and process having been properly issued; and having entered an Order on January 14, 2016 directing David J. Behal, executor of the estate, to file an account proceeding by February 19, 2016; and having issued amended orders date March 1, 2016, May 2, 2016, and September 21, 2016; and the Court having received correspondence dated October 7, 2016 from Artan Serjanej, Esq. requesting an extension of time to file the accounting; and it appearing a real estate transaction is pending; now it is hereby

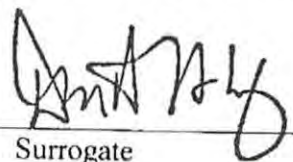
ORDERED that David J. Behal, as executor of the estate of Jerry J. Behal, Jr. file a Petition to Account and Account, accompanied by appropriate filing fees, with the Chief Clerk of the Court no later than November 21, 2016, at 5:00 pm; and it is further

ORDERED, that if said documents are not receive by said date and time, David J. Behal will be removed as executor of the estate without further notice and the Court will appoint the Broome County Chief Fiscal Office as Administrator CTA in order to complete the estate; and it is further

ORDERED, that there shall be no modification of any of the deadlines set forth herein without the consent of and written Order of this Court.

Dated: October 20, 2016

TO: Artan Serjanej, Esq.
Rob Wedlake, Esq.
Donna Ougheltree, pro se



Surrogate



STATE OF NEW YORK
SURROGATE'S COURT : COUNTY OF BROOME
PRESENT: HON. DAVID H. GUY
SURROGATE

**In the Matter of the Petition to Compel an Account
in the Estate of**

Jerry J. Behal, Jr.
Deceased.

FILED
DEC - 1 2016
BROOME COUNTY
SURROGATE'S COURT
SCHEDULING ORDER
File No. 2011-691/B

Donna Ougheltree having filed a petition on October 13, 2015 requesting a Compulsory Account; and process having been properly issued; and having entered an Order on January 14, 2016 directing David J. Behal, executor of the estate, to file an account proceeding by February 19, 2016; and having issued amended orders date March 1, 2016, May 2, 2016, September 21, 2016, and October 20, 2016; and to date no account being filed; and it appearing there is a real estate transaction pending causing delay to completion of the estate; now it is hereby

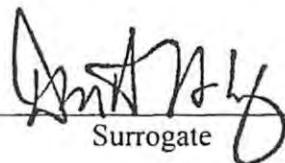
ORDERED: that an attorney conference will be held on December 19, 2016, at 11:30 am; and it is further

ORDERED, that the estate attorney and the attorneys representing the buyer and seller in the real estate transaction for the estate property at 79 Haskins Road, Binghamton, NY are required to appear; and it is further

ORDERED: no adjournments of any time directive above shall be had without the permission of the Court to which this case is assigned.

Dated: December 1, 2016

TO: Artan Serjanej, Esq.
Frederick R. Xlander, Esq.
Thomas F. Cannavino, Esq.
Robert H. Wedlake, Esq.
Donna Ougheltree, pro se


Surrogate



STATE OF NEW YORK
SURROGATE'S COURT : COUNTY OF BROOME
PRESENT: HON. DAVID H. GUY
SURROGATE

**In the Matter of the Petition to Compel an Account
in the Estate of**

Jerry J. Behal, Jr.
Deceased.

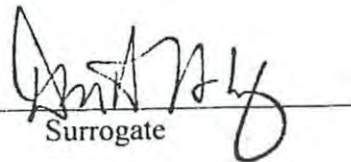
FILED
APR - 6 2017
BROOME COUNTY
SURROGATE'S COURT
SCHEDULING ORDER
File No. 2011-691/B

Donna Ougheltree having filed a petition on October 13, 2015 requesting a Compulsory Account; and process having been properly issued; and having entered an Order on January 14, 2016 directing David J. Behal, executor of the estate, to file an account proceeding by February 19, 2016; and having issued amended orders dated March 1, 2016, May 2, 2016, September 21, 2016, and October 20, 2016; and a conference having been held December 19, 2016; and it appearing the estate remains open; now on the Court's own motion, it is hereby

ORDERED: that an attorney conference will be held on May 2, 2017 at 9:30 am; and it is further

ORDERED: no adjournments of any time directive above shall be had without the permission of the Court to which this case is assigned.

Dated: April 6, 2017


Surrogate

TO: Artan Serjanej, Esq.
Frederick R. Xlander, Esq.
Thomas F. Cannavino, Esq.
Robert H. Wedlake, Esq.
Donna Ougheltree, pro se



STATE OF NEW YORK
SURROGATE'S COURT : COUNTY OF BROOME
PRESENT: HON. DAVID H. GUY,

SURROGATE

In the matter of the Estate of

JERRY J. BEHAL, JR.,

Deceased.

FILED
MAY - 8 2017
BROOME COUNTY
SURROGATE'S COURT
AMENDED ORDER
File No. 2011-691/B

Donna Ougheltree having filed a petition on October 13, 2015 requesting a Compulsory Account; and process having been properly issued; and the Court having entered an Order on January 14, 2016 directing David J. Behal, executor of the estate, to file an account proceeding by February 19, 2016; and having issued amended orders dated March 1, 2016, and May 2, 2016 extending the time for David Behal to file said documents to May 31, 2016; and no account proceeding having been submitted to the Court to date; and attorney conferences having been held on December 19, 2016 and May 2, 2017; now on the Courts own motion it is hereby

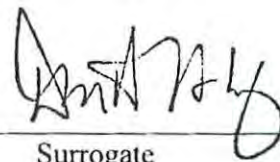
ORDERED that David J. Behal, as executor of the estate of Jerry J. Behal, Jr, file a petition to account and account, along with required filing fees, with the Chief Clerk of the Court by **May 19, 2017** at 5:00 p.m.; and it is further

ORDERED: That if said documents are not received by said date and time, David J. Behal will be removed as executor of the estate without further notice and the Court will appoint the Broome County Chief Fiscal Officer as Administrator CTA in order to complete the estate; and it is further

ORDERED, that there shall be no modification of any of the deadlines set forth herein without the consent of and written Order of this Court.

Dated: May 8, 2017

TO: Artan Serjanej, Esq.
Robert H. Wedlake, Esq.
Donna Ougheltree, pro se



Surrogate



For Office Use Only
Filing Fee Paid \$ 625.00
Receipt No: 605731

DO NOT LEAVE ANY ITEMS BLANK

SURROGATE'S COURT OF THE STATE OF NEW YORK
COUNTY OF BROOME

PETITION FOR JUDICIAL
SETTLEMENT OF ACCOUNT OF

ACCOUNTING BY David J. Behal ☒ X

☒ Executor

☐ Administrator

☐ Trustee

☐ Other [specify] _____

as the Executor

of the ESTATE OF Jerry J. Behal, Jr.

File No. 2011-691/C

a/k/a _____

Deceased.

FILED

MAY 26 2017

BROOME COUNTY
SURROGATE'S COURT

TO THE SURROGATE'S COURT, COUNTY OF BROOME

It is respectfully alleged:

1. The name(s), and address(es) of the petitioner(s), the type and date of letters issued, and the amount and surety of petitioner's (s') bond, if any, are as follows:

Name: David J. Behal

Address: _____

(Street Address)

(City/Town/Village)

(County)

(State)

(Zip)

(Telephone Number)

Mailing address: _____

(if different from above)

Type of letters issued: Letters Testamentary

Date letters issued: 11/2/2011

Amount of bond: \$ _____

Name of surety: _____

Name: _____

Address: _____

(Street Address)

(City/Town/Village)

(County)

(State)

(Zip)

(Telephone Number)

Mailing address: _____

(if different from above)

Type of letters issued: _____

Date letters issued: _____



2. The decedent's name, date of death and domicile are as follows:

Name: Jerry J. Behal, Jr.

Date of death: 10/11/2011

Domicile: [REDACTED] (Street Address) [REDACTED] (City/Town/Village)

[REDACTED] (State) [REDACTED] (Zip Code)

Township of: Maine

County of: BROOME

3. The petitioner(s) present (s) and render (s) herewith, a verified account of petitioner's (s') proceedings in this estate or trust, for the period from 10/11/2011 to 5/18/2017, showing the gross value of assets, including principal and income, to be the sum of \$ 370,024.03.

4. ☐ (a) An order was entered in this Court on _____.
- ☐ Exempting the estate from tax
- ☐ Fixing and assessing the tax due

[Attach a copy of the tax order and receipt]

- ☐ (b) The following return (s) (was) (were) filed:
- ☐ ET-90 [For decedent's dying on or after May 25, 1990].
A copy was filed with the Surrogate's Court ☐ Yes ☐ No
- ☐ TT-385 [For decedent's dying before May 25, 1990]
- ☐ 706 or 706NA

The estate taxes with respect to this estate were paid in full.

[Attach a copy of letter of discharge.]

- ☐ (c.) No tax proceeding or return was required for this estate.

5. The rendering of such account at this time is proper because
check appropriate reason]

- ☐ seven months have elapsed since letters were issued to petitioner(s);
- ☐ letters issued to the petitioner(s) have been revoked,
- ☐ more than one year has elapsed since the preceding account of the petitioner(s) was settled;
- ☒ other reason [specify]: Court ordered

6. The names and post-office addresses of all persons and parties interested in this proceeding who are required to be cited under the provisions of Surrogate's Court Procedure Act §2210, or otherwise, or concerning whom or which the Court is required to have information, are set forth in subdivision (a) or (b):

- (a) All persons and parties so interested herein who are of full age and sound mind, or which are corporations or associations, are as follows:

Name
Donna Ougheltree ✓

Nature of Interest

P.O. Address

Joseph Behal ✓

██████████ ✓

██████████ ✓

p David Behal
(b)

All persons so interested herein who are infants or incompetents or persons believed to be mentally incapable to adequately protect their rights, or persons whose existence, identity, or whereabouts are unknown (including persons who are virtually represented under SCPA §315) are as follows:

[Furnish all information specified in NOTE at bottom of page]

Name ✓ 17y.o.
17y.o.
██████████

Nature of Interest

P.O. Address 1/6
████████████████████
████████████████████
████████████████████

[NOTE: In the case of each infant, state (a) name, birth date, age, nature of interest, domicile, residence address, and the person with whom he/she resides; (b) whether or not he/she has a guardian or testamentary guardian, and whether or not his/her father, or if he/she be dead, his/her mother is living; and (c) the name and post office address of any guardian and any living parent. In the case of each incompetent or person incapable of adequately protecting his/her rights, state (a) name, nature of interest, and post office address; (b) facts regarding his/her incompetency, including whether or not a committee has been appointed and whether or not he/she has been committed at any institution; (c) the names and post office addresses of any committee, conservator, guardian, and person or institution having care and custody of him/her, and any relative or friend having an interest in his/her welfare. In the case of unknowns, describe in identical language to be used in citation for publication. In the case of a person confined as a prisoner, state place of incarceration. With respect to virtual representation see Uniform Court Rule, §207.18.]

7. There are no persons interested in this proceeding other than those herein about mentioned.
8. No prior application has been made to this or any other court for the relief requested in this petition.

WHEREFORE the petitioner(s) pray (s) that the account of proceedings be judicially settled

[specify any other relief requested.]

and that process be issued to all necessary parties who have not appeared to show cause why the relief requested should not be granted; and that an order be granted directing the service of process pursuant to the provisions of SCPA Article 3 upon such persons named in Paragraph (6) whose names or whereabouts are unknown and cannot be ascertained or who may be persons on whom service by personal delivery cannot be made.

Dated: May 25, 2017

1. 
(Signature of Petitioner)

2. _____
(Signature of Petitioner)

David J. Behal
(Print Name)

(Print Name)

3. _____
(Name of Corporate Petitioner)

(Signature of Officer)

(Print Name and Title of Officer)

VERIFICATION

[For use when petitioner is an individual]

STATE OF NEW YORK)
COUNTY OF BROOME) ss.:

The undersigned, the petitioner (s), named in the foregoing petition, being duly sworn, say (s): (I) (We) have read the foregoing petition subscribed by me (us) and know the contents thereof, and the same is true of (my) (our) own knowledge, except as to the matters therein stated to be alleged upon information and belief, and as to those matters (I) (we) believe it to be true.

David J. Behal

(Signature of Petitioner)

(Signature of Petitioner)

David J. Behal

(Print Name)

(Print Name)

Sworn to before me on

May 25, 2017

Artan Serjanej

Notary Public

Commission Expires:

(Affix Notary Stamp or Seal)



Signature of Attorney: Artan Serjanej

Print Name: Artan Serjanej

Name of Attorney: LAW OFFICE OF ARTAN SERJANEJ

Tel. No.: (607) 785-7160

Address of Attorney: 2304 North Street, Endwell, NY 13760

File # _____

SURROGATE'S COURT OF THE STATE OF NEW YORK
COUNTY OF BROOME

-----X
PROCEEDING FOR

Estate of Jerry L. Behal, Jr.

INFANTS

a/k/a _____

Deceased.

-----X

[NOTE: Please furnish all of the information requested, otherwise the petition may be rejected.]

Name: _____ Date of birth: _____

Relationship to the decedent: Niece

With whom does the infant reside? Jennifer Behal

Name of mother: Jennifer Behal Is she alive? Yes

Name of Father: Ronald Behal Is he alive? No

Does infant have a court-appointed guardian? Yes ☐ No ☒

If yes, name and address of guardian:

Name: _____ Date of birth: _____

Relationship to the decedent: Nephew

With whom does the infant reside? Jennifer Behal

Name of mother: Jennifer Behal Is she alive? Yes

Name of Father: Ronald Behal Is he alive? No

Does infant have a court-appointed guardian? Yes ☐ No ☒

If yes, name and address of guardian:

SURROGATE'S COURT OF THE STATE OF NEW YORK
COUNTY OF BROOME

ACCOUNTING BY David J. Behal

as the Executor

of the ESTATE OF Jerry J. Behal, Jr.

a/k/a _____

Deceased.

ACCOUNTING BY:

[X] Executor
[] Administrator
[] Other [specify]

File No.

2011-691

TO THE SURROGATE'S COURT OF THE COUNTY OF BROOME

The undersigned does hereby render the account of proceedings as follows:

Period of account from 10/11/2011 to May 18, 2017

This is a ☒ (final) ☐ (intermediate) account.

FILED

MAY 26 2017

**BROOME COUNTY
SURROGATE'S COURT**

[The instructions concerning the schedules need not be stated at the head of each schedule. It will be sufficient to set forth only the schedule letter and heading. For convenience of reference, the schedule letter and page number of the schedule should be shown at the bottom of each sheet of the account.]

Schedule A	-	Principal Received, page <u>1-3</u>
Schedule A - 1	-	Realized Increases, page <u>0</u>
Schedule A - 2	-	Income Collected, page <u>1-3</u>
Schedule B	-	Realized Decreases, page <u>0</u>
Schedule C	-	Funeral and Administration Expenses and Taxes, page <u>1-3</u>
Schedule C - 1	-	Unpaid Administration Expenses, page <u>1</u>
Schedule D	-	Creditor's Claims, page <u>1</u>
Schedule E	-	Distributions Made, page <u>1</u>
Schedule F	-	New Investments, Exchanges and Stock Distribution, page <u>0</u>
Schedule G	-	Personal Property Remaining on Hand, page <u>1</u>
Schedule H	-	Interested Parties and Proposed Distribution, page <u>1</u>
Schedule I	-	Computation of Commissions, page <u>1</u>
Schedule J	-	Other Pertinent Facts and Cash Reconciliation, page <u>1</u>
Schedule K	-	Estate Taxes Paid and Allocation of Estate Taxes, page <u>1</u>



SUMMARY

CHARGES:

Schedule "A"	-	(Principal received)	\$	<u>370,024.03</u>	370,024.79
Schedule "A - 1"	-	(Realized increases in principal)	\$	<u>67881.87</u>	0.00
Schedule "A - 2"	-	(Income Collected)	\$	<u>0</u>	370,024.03
Total Charges			\$	<u>370,024.03</u>	✓ 370,024.79

CREDITS:

Schedule "B"	-	(Realized decreases in principal)	\$	<u>0.00</u>	
Schedule "C"	-	(Funeral and administration expenses)	\$	<u>81459.24</u>	5,060.98
Schedule "D"	-	(Creditor's claims actually paid)	\$	<u>3320.00</u>	2,380.00
Schedule "E"	-	(Distributions of principal)	\$	<u>15649.00</u>	0.00
Total Charges			\$	<u>7,440.98</u>	✓

Balance on hand shown by Schedule "G" \$ 321,203.20 (41379.85)
362583.05

The foregoing balance of \$ 321,203.20 consists of \$ 321,203.20 in cash and \$ 0.00 in other property on hand as of the 25th day of May, 2017. It is subject to deduction of estimated principal commissions amounting to \$ 13,913.56 as shown in Schedule I and to the proper charge to principal of expenses of this accounting.

The attached schedules are part of this account.

David Behal

(Name of Corporate Fiduciary)



(Signature of Fiduciary)

(Signature of Officer)

(Signature of Fiduciary)

AFFIDAVIT OF ACCOUNTING PARTY

STATE OF NEW YORK)
COUNTY OF BROOME) ss.:

David J. Behal being duly sworn, says: that the schedules of assets of the estate reported herein are true and complete and include all money and property of any kind, and all increment thereon, which have come into the hands of any of the accounting parties or have been received by any other persons for the use of any accounting party by order of authority of such accounting party, and include all indebtedness due by any accounting party to the estate whether discharged or not; that the moneys stated in the account as collected were all that could be collected; that all claims for credit for losses or decreases of value of assets are correctly reported; that the reported payments out of estate assets for funeral and administration expenses were actually made and made in the amounts scheduled; that the reported payments to creditors and beneficiaries were actually made at the dates and in the amounts scheduled; that no payments have been made by any accounting party on any fiduciary's claims against the estate except after prior approval and allowance by the Surrogate; that all receipts and disbursements are correctly and fully reported and scheduled; that the accounting parties do not know of any error in the account or in any schedule thereof or of any matter or thing relating to the estate omitted therefrom to the prejudice of rights of any creditor or of any person interested in the estate; and that the schedule of commissions has been computed in conformity with the statute regulating commissions and the Rules of the Surrogate's Court applicable thereto.

Sworn to before me on
May 25, 2017

[Signature]
Notary Public
Commission Expires:
(Affix Notary Stamp or Seal)



[Signature]
Signature

David J. Behal

Print Name

Name of Attorney: Artan Serjanej

Tel. No.: (607) 785-7160

Address of Attorney: 2304 North Street, Endwell, NY 13760

ESTATE OF JERRY J. BEHAL, JR.

**Schedule -A
Statement of Principal Received**

Cash and Cash Equivalents

**Inventory Value
10/11/2011**

11/10, 2011	cash on deceased at the time of accident	\$90.00
11/15, 2011-	Visions Federal Credit Union, savings and checking	<u>\$16,814.26</u>
Total Cash and Cash Equivalents		\$16,904.26 ✓

11/15, 2011	All State Insurance Detectable Nationwide	\$250.00
11/15, 2011	All State Insurance Collision totaled motorcycle payment	\$2,181.95
11/16, 2011	Battery Charger cash back	\$31.00
11/25, 2011	2002 Chevy Silverado sold	\$12,500.00
11/26, 2011	Refund from Timberline chains	\$344.50
11/15, 2011	CUNA Life Savings Insurance	\$905.97
11/23, 2011	Drill, 20 Volt ½ inch, reciprocating saw and Shop Vac	\$80.00
11/23, 2011	Refund from canceling motorcycle All State insurance	\$105.34
11/23, 2011	Met Life Accidental Death Life Insurance	\$5018.98
11/23, 2011	401 K retirement from NYS	\$7,146.52
11/27, 2011	Gas Generator	\$395.00
12/27, 2011	3 ton hydraulic floor jack	\$60.00
12/27, 2011	4x36 belt & 6" disk sander	\$80.00
12/27, 2011	chainsaw 20"	\$200.00
12/27, 2011	2 Peavey Speakers	\$125.00
2/10, 2012	Tractor Canopy Tent	\$200.00

29624.26
+ 16904.26
* 46528.52

2/10/2012	Nikon Laser 440 Range Finder	\$100.00
2/10/2012	Ordinary Death NYS	\$94,733.81
2/10/2012	Group Term Life Payment NYS	\$50,000.00
2/10/2012	Jerry's Vacation Hours paid by Sunny Binghamton NYS	\$3,867.09
2/10/2012	Jerry's Vacation Hours Paid by Sunny Binghamton NYS	\$60.55
2/11/2012	Wood Burner	\$550.00
4/20/2012	Marshall Amp	\$1100.00
4/20/2012	Medical Payment All State Insurance	\$1000.00
4/ 20/2012	Black Guitar	\$75.00
6/9/2012	Ryobi Router	\$40.00
6/9/2012	Boat (4500-100com- Battery	\$4,400.00
7/6/2012	Tax check and May Tractor Payment	\$2,525.00
11/24, 2012	Motorcycle Tiers	\$100.00
11/24, 2012	DEMON Receiver	\$70.00
11/24, 2012	GE Gas Dryer	\$100.00
11/29, 2012	Refund from Canceling Motorcycle Insurance	\$105.34
7/18/2013	Camper	\$1,500.00
11/13/ 2013	Insurance Solar Panels	\$15,000.00
11/25/2014	Mobile Home (Interstate Homes)	\$13,000.00
8/9/2014	Washer and Kitchen Table	\$405.00
8/27/2014	Suburban Propane	\$1069.22
12/27/2014	Remington (\$375) and Stoeger (\$175)	\$550.00
5/8/2015	Sale of storage shed	\$1000.00
4/20/2015	Wrongful Death Insurance Nationwide Payment	\$100,000.00
4/27/2017	79 Tony Myers Rd, Maine, NY - Land Sale	\$24,345.86

Visions Federal Credit Union Interest Colleted

12/31/2011	Visions Federal Credit Union Interest	\$31.00
12/31/2012	Visions Federal Credit Union Interest	\$1,152.00
12/31/2013	Visions Federal Credit Union Interest	\$1,474.64
12/31/2014	Vision Federal Credit Union Interest	\$1,328.23
12/31/2015	Visions Federal Credit Union Interest	\$1,556.04
12/31/2016	Visions Federal Credit Union Interest	\$1,776.41
12/31/2017	Visions Federal Credit union Interest	<u>\$585.08</u>
		7903.40

Schedule A Principal Received**Total****\$370,024.03**

370128.79

(104.76)

Schedule A**Total of Principal Received \$ 370,024.03****Page 3**

ESTATE OF JERRY J. BEHAL, JR.

Schedule A -1
Statement of Increases on Sales, Liquidation or Distribution

Sales

11/16/2011	Battery Charger cash back	\$31.00
11/25/2011	2002 Chevy Silverado sold	\$12,500.00
11/26/2011	Refund from Timberline chains	\$344.50
11/15/2011	CUNA Life Savings Insurance	\$905.97
12/23/2011	Drill, 20 Volt ½ inch, reciprocating saw and Shop Vac	\$80.00
12/23/2011	Refund from canceling motorcycle All State insurance	\$105.34
12/23/2011	Met Life Accidental Death Life Insurance	\$5018.98
12/23/2011	401 K retirement from NYS	\$7,146.52
12/27/2011	Gas Generator	\$395.00
12/27/2011	3 ton hydraulic floor jack	\$60.00
12/27/2011	4x36 belt & 6" disk sander	\$80.00
12/27/2011	chainsaw 20"	\$200.00
12/27/2011	2 Peavey Speakers	\$125.0
2/10/2012	Tractor Canopy Tent	\$200.00
2/10/2012	Nikon Laser 440 Range Finder	\$100.00
2/11/2012	Wood Burner	\$550.00
4/ 20/2012-	Marshall Amp	\$1100.00
4/20/2012	Black Guitar	\$75.00

6/9/2012	Ryobi Router	\$40.00
6/9/2012	Boat (4500-100com- Battery	\$4,400.00
7/6/2012	Tax check and May Tractor Payment	\$2,525.00
11/24/2012	Motorcycle Tiers	\$100.00
11/24/2012	DEMON Receiver	\$70.00
11/24/2012	GE Gas Dryer	\$100.00
11/29/2012	Refund from Canceling Motorcycle Insurance	\$105.34
7/18/2013	Camper	\$1,500.00
11/13/2013	Insurance Solar Panels	\$15,000.00
7/25/2014	Mobile Home (Interstate Homes)	\$13,000.00
8/9/2014	Washer and Kitchen Table	\$405.00
8/27/2014	Suburban Propane	\$1069.22
12/27/2014	Remington (\$375) and Stoeger (\$175	\$550.00

67881.87

Schedule A-2

Statement of Increases on Sales, Liquidation or Distribution

ESTATE OF JERRY J. BEHAL, JR.

**Schedule A -2
Statement of All Income Collected**

11/10, 2011	cash on deceased at the time of accident	\$90.00
11/15, 2011-	Visions Federal Credit Union, savings and checking	<u>\$16,814.26</u>
Total Cash and Cash Equivalents		\$16,904.26

Sales

11/15, 2011	All State Insurance Detectable Nationwide	\$250.00
11/15, 2011	All State Insurance Collision totaled motorcycle payment	\$2,181.95
11/16, 2011	Battery Charger cash back	\$31.00
11/25, 2011	2002 Chevy Silverado sold	\$12,500.00
11/26, 2011	Refund from Timberline chains	\$344.50
11/15, 2011	CUNA Life Savings Insurance	\$905.97
11/23, 2011	Drill, 20 Volt ½ inch, reciprocating saw and Shop Vac	\$80.00
11/23, 2011	Refund from canceling motorcycle All State insurance	\$105.34
11/23, 2011	Met Life Accidental Death Life Insurance	\$5018.98
11/23, 2011	401 K retirement from NYS	\$7,146.52
11/27, 2011	Gas Generator	\$395.00
12/27, 2011	3 ton hydraulic floor jack	\$60.00
12/27, 2011	4x36 belt & 6" disk sander	\$80.00
12/27, 2011	chainsaw 20"	\$200.00
12/27, 2011	2 Peavey Speakers	\$125.0
2/10, 2012	Tractor Canopy Tent	\$200.00

**Schedule A-2 Income Collected
Page 1**

Schedule A-2 (continuation)		
2/10/2012	Nikon Laser 440 Range Finder	\$100.00

2/10/2012	Ordinary Death NYS	\$94,733.81
2/10/2012	Group Term Life Payment NYS	\$50,000.00
2/10/2012	Jerry's Vacation Hours paid by Sunny Binghamton NYS	\$3,867.09
2/10/2012	Jerry's Vacation Hours Paid by Sunny Binghamton NYS	\$60.55
2/11/2012	Wood Burner	\$550.00
4/20/2012	Marshall Amp	\$1100.00
4/20/2012	Medical Payment All State Insurance	\$1000.00
4/ 20/2012	Black Guitar	\$75.00
6/9/2012	Ryobi Router	\$40.00
6/9/2012	Boat (4500-100com- Battery	\$4,400.00
7/6/2012	Tax check and May Tractor Payment	\$2,525.00
11/24, 2012	Motorcycle Tiers	\$100.00
11/24, 2012	DEMON Receiver	\$70.00
11/24, 2012	GE Gas Dryer	\$100.00
11/29, 2012	Refund from Canceling Motorcycle Insurance	\$105.34
7/18/2013	Camper	\$1,500.00
11/13/ 2013	Insurance Solar Panels	\$15,000.00
11/25/2014	Mobile Home (Interstate Homes)	\$13,000.00
8/9/2014	Washer and Kitchen Table	\$405.00
8/27/2014	Suburban Propane	\$1069.22
12/27/2014	Remington (\$375) and Stoeger (\$175)	\$550.00
5/8/2015	Sale of storage shed	\$1000.00
4/20/2015	Wrongful Death Insurance Nationwide Payment	\$100,000.00
4/27/2017	79 Tony Myers Rd, Maine, NY - Land Sale	\$24,345.86

Schedule A-1 Income Collected

Page 2

Visions Federal Credit Union Interest Collected

12/31/2011	Visions Federal Credit Union Interest	\$31.00
12/31/2012	Visions Federal Credit Union Interest	\$1,152.00
12/31/2013	Visions Federal Credit Union Interest	\$1,474.64
12/31/2014	Vision Federal Credit Union Interest	\$1,328.23
12/31/2015	Visions Federal Credit Union Interest	\$1,556.04
12/31/2016	Visions Federal Credit Union Interest	\$1,776.41
12/31/2017	Visions Federal Credit union Interest	<u>\$585.08</u>
	Total:	\$370,024.03

Schedule A-2 Income Collected**Total Income Collected \$370,024.03****Page 3****ESTATE OF JERRY J. BEHAL, JR.****Schedule B**

Statement of Decreases on Sales, Liquidation, Collection, Distribution, or Uncollectibility

No Transactions For This Schedule

**Schedule B –
No Transaction for this schedule
Page 1**

ESTATE OF JERRY J. BEHAL, JR.

Schedule C
Statement of Funeral and Administration Expenses and Taxes Actually Paid

Funeral Expenses

10/25/2011	Fisher –Scholder Funeral Home, Inc Crematory Charge	\$400.00
10/25/2011	Fisher –Scholder Funeral Home, Inc Direct Cremation	\$1,750.00
10/25/2011	Fisher – Scholder Funeral Home, Inc Medical Records, priest, Death Certificates	\$100.50
10/25/2011	Press and Sun Bulletin Obituary	\$312.10
10/25/2011	Calvary Cemetary Open Nitch	\$550.00
10/25/2011	Pre-Plan Funeral Insurance Payment towards funeral	\$1,948.38

Total Funeral Expenses Paid **\$5060.98** ✓
Fees and Commissions

David J. Behal
Executor's Commission
Total payment due on account **\$13,913.56**

Administration Expenses

Richard H. Miller, II, Esq. Legal Fee \$11,413.56
Reimbursement for filing fees \$869.00
Total payment due on account **\$12,282.56** ✓

Artan Serjanej, Esq. Legal Fee \$1,500.00
Reimbursement for accounting filing fee, \$625.00
Total payment due on account **\$2,125.00** ✓

Sal Peretore, CPA
Accounting fees paid

\$538.26

?
Not
Added
into
Total?

Income Taxes and Penalties

5/29/2013	██████████	Federal Tax	\$ 2,363.00
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Schedule C

Funeral and Administration Expenses and other Expenses

Page 1

Schedule C – (continuation)

6/10/2013	██████████	State Tax- Virginia	\$637.00
6/10/2013	██████████	Federal Tax	\$2,292.00
6/10/2013	██████████	State Tax –New York	\$540.00
6/10/2013	██████████	Federal Tax	\$2,292.00
6/10/2013	██████████	State Tax- New York	\$564.00
6/10/2013	██████████	Federal Tax	\$2,292.00
6/10/2013	██████████	State Tax- New York	\$540.00
7/9/2013	██████████	State Tax – Virginia	\$7.47
7/9/2013	██████████	Federal Tax	\$12, 87
9/17/2013	██████████	State Tax- New York	\$64.73
9/17/2013	██████████	State Tax- New York	\$10.84
9/17/2013	██████████	State Tax- New York	\$10.92
4/9/2014	Joseph Behal	State Tax- New York	\$963.00
4/9/2014	Joseph Behal	Federal Tax	\$2,277.00
4/9/2014	Donna Ougheltree	State Tax- New York	\$756.00
4/9/2014	Donna Ougheltree	Federal Tax	\$1,873.00
6/15/2014	Joseph Behal	Federal Tax	\$69.57
6/15/2014	Donna Ougheltree	Federal Tax	\$57.09
5/18/2015	Joseph Behal	State Tax- New York	\$96.00

Total **\$17,718.40**

Taxes paid for Maine-Endwell School and County

17718.49

2/2/2012	Town/County of Maine unpaid taxes for 2011	\$1,352.27
9/21/ 2012	School Taxes Maine- Endwell	\$688.12

Schedule C

Funeral and Administration Expenses and other Expenses

Page 2

Schedule C (continuation)

1/18/2013	Town/County Taxes Maine	\$609.39
9/9/2013	Maine-Endwell School Taxes	\$841.18
1/14/2014	Town/County Taxes Maine	\$639.63
9/22/2014	Maine- Endwell School Taxes	\$1,540.86
2/7/2015	Town/County Taxes Maine	\$659.24
9/26/2015	Maine -Endwell School Taxes	\$ 774.04
2/2/2016	Town/County Taxes Maine	\$342.97
9/29/2016	Maine-Endwell School Taxes	\$792.06
1/25/2017	Town/County Maine	\$23.66

Total **\$8,263.42** ✓

Tractor Payments for November 2012- May 2013

\$2,380.00

Dryden Mutual Home Insurance from 2012-2014 Payments

Total **\$940.00**

Early Hardship Payout

Joseph Behal
Donna Ougheltree

\$5,649.00
\$10,000.00

01/25/2017 Frederick Xlander Law Office
legal fees for sale of
79 Tony Myers Rd, Maine, NY 13802

\$712.00

Miscellaneous Expenses

\$1, 875.97

Total Expenses **\$80,920.89**

81459.24 (538 35)

Schedule C

Funeral and Administration Expenses and other Expenses Total \$80,920.89

Page 3

ESTATE OF JERRY J. BEHAL, JR.

**Schedule C-1
Statement of Unpaid Administration Expenses**

Administration Expenses

Richard H. Miller, II, Esq. Legal fee, filing fees payment on account	\$13,782.56
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Artan Serjanej, Esq. Legal fee, filing fee, payment on account	<u>\$625.00</u>
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Total Administration Expenses	\$14,407.56
--------------------------------------	--------------------

Fees and Commission

David J. Behal Executor's Commission -Payment on account	\$13,913.56
--	-------------

Total Fees and Commission	\$27,321.12
----------------------------------	--------------------

28321.12 (1,000.00)

Schedule C-1 Total	\$27,8321.12
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Unpaid Administration Expenses

Schedule C -1

Funeral and Administration Expenses and other Expenses

Page 1

ESTATE OF JERRY J. BEHAL, JR.

**Schedule D
Statement of All Creditor's Claims**

**Claims presented, allowed, paid, credited and appearing in
the Summery Statement**

5/01/2013	Kabota Tractor payments	\$2,380.00
2012-2014	Dryden Mutual Home Insurance Trailer and Solar Panels	<u>\$940.00</u>
Total paid		\$3,320.00

ESTATE OF JERRY J. BEHAL, JR.

**Schedule E
Statement of Distributions Made**

Donna Ougheltree [REDACTED] [REDACTED]	Friend	\$10,000.00
Joseph Behal [REDACTED] [REDACTED]	Nephew	<u>\$5,649.00</u>
	Total	\$15,649.00 ✓

Hardship Distributions Total \$15,649.00

ESTATE OF JERRY J. BEHAL, JR.

Schedule F

Statement of New Investments, Exchanges and Stock Distributions

No Transactions for this schedule

Schedule F

No Transactions for this schedule

Page 1

ESTATE OF JERRY J. BEHAL, JR.

**Schedule G
Statement of Principal Remaining On Hand**

Visions Federal Credit Union	Account Number	██████████	\$321,203.20
24 Mckinely Avenue			
Endicott, NY 13760			

ESTATE OF JERRY J. BEHAL, JR.

**Schedule H
Statement of Interested Parties**

Name and Post Office Address	Relationship	Nature of Interest
Donna Ougheltree [REDACTED] [REDACTED]	Friend	1/6 % Beneficiary
Joseph Behal [REDACTED] [REDACTED]	Nephew	1/6 % Beneficiary
[REDACTED] [REDACTED] [REDACTED]	Nephew	1/6 % Beneficiary
[REDACTED] [REDACTED] [REDACTED]	Nephew	1/6 % Beneficiary
[REDACTED] [REDACTED] [REDACTED]	Niece	1/6 % Beneficiary
[REDACTED] [REDACTED] [REDACTED]	Nephew	1/6 % Beneficiary

ESTATE OF JERRY J. BEHAL, JR.

**Schedule I
Statement of Computation of Commissions**

Executor Fee:

$\$100,000.00 \times 5\% = \$5,000.00$

$\$200,000.00 \times 4\% = \$8,000.00$

$\$45,678.17 \times 2\% = \underline{\$913.56}$

Total: \$13,913.56

Executor's Fee- \$ 13,913.56

Attorney Fee:

$\$100,000.00 \times 5\% = \$5,000.00$

$\$100,000.00 \times 4\% = \$4,000.00$

$\$100,000.00 \times 3\% = \$3,000.00$

$\$45,678.17 \times 2\% = \underline{\$913.56}$

Total \$12,913.56

Richard H. Miller, II attorney's fee for services rendered from (2011 to 2014)	\$11,413.56
Reimbursement for Filing Fees	<u>\$ 869.00</u>

Total \$12,282.56

Artan Serjanej, Esq. legal fee	\$1,500.00
Artan Sejaney, Esq. Reimbursement fee for filing accounting	<u>\$ 625.00</u>

Total \$2,125.00

ESTATE OF JERRY J. BEHAL, JR.
Schedule J
Statement of Other Pertinent Facts, Cash Reconciliation
and Proposed Distribution

Principal		CASH	
		DEBITS	CREDITS
Schedule A	Principal Received		\$370,024.03
A-1	Proceeds on Sales, Etc.		\$370,024.03
B	Proceeds on Sales, Etc.		
C	Admin/Funeral Expenses	\$33,382.10	
D	Creditor's Claims	\$3,320.00	
F	Purchases, Etc		
G	Principal on Hand		\$ 321,203.20
	Total		
		CASH	
		DEBITS	CREDITS
Income			
A-2	Income Collected		\$370.024.03
E-1	Distributions	\$15,649.00	
F-1	Purchases, Etc		
G-1	Income on Hand		\$321,203.20
	Total		

ESTATE OF JERRY J. BEHAL, JR.

Schedule K

Statement of Estate Taxes Paid and Allocation Thereof

No Transaction on this schedule

Schedule K

Statement of Estate Taxes Paid and Allocation Thereof

Page 1

Estate Disbursements

Estate total gross - \$ 370,024.03 with real estate sale

Estate total gross minus real estate sale \$ 24,345.86 = \$ 345,678.17

Executor Fee:

Executor's Fee - \$ 12,913.56

\$100,000.00 x 5% = \$5,000.00

\$100,000.00x 4% = \$4,000.00

\$45,751.93 x 2% = \$913.56

Total: \$12,913.56

Attorney Fee:

Attorney's Fee \$ 11,413.56 Richard H. Miller, II

\$100,000.00 x 5% = \$5,000.00

Attorney's reimbursement for Filing Fees \$ 869.00

\$100,000.00x 4% = \$4,000.00

Total: \$12,282.56

\$100,000.00x 3% = \$3,000.00

Attorney's Fee \$ 1,500.00 Artan Serjanej -

\$45,678.17 x 2% = \$913.56

Attorney's Filing fee for accounting \$ 625.00 Artan

Total: \$12,913.56

Total: \$ 2125.00

\$345,678.17- \$12, 913.56 = \$332,764.61 Executor's Fee

\$ 332,764.61- \$12,913.56 = \$319,851.05 Attorney's Fee and Reimbursement - \$1494.00 = \$318,357.05

\$318,357.05 + \$24,345.86 = \$342,702, 91 added sale of real estate –land

\$342,702.91 ÷ 6 = \$ 57,280.82 dividing by 6 beneficiaries

Donna Ougheltree - \$57,117.15 minus \$10,000.00 received = \$47,117.15

Joseph Behal - \$57,117.15 minus \$5,649.00 received = \$51,468.15

██████████ - \$57,117.15

██████████ - \$57,117.15

██████████ - \$57,117.15

██████████ - \$57,117.15

**SURROGATE'S COURT
COUNTY OF BROOME
BINGHAMTON, NY 13901**

DAVID H. GUY
Surrogate Judge

(607) 240-5789

REBECCA A. MALMQUIST
Chief Clerk

JUSTIN HARBY-CONFORTI
Court Attorney

TRACY A. ALLEN
Deputy Chief Clerk

June 15, 2017

Artan Serjanej, Esq.
2304 North Street
Endwell, NY 13760

RE: Estate of Jerry J. Behal, Jr.
File No: 2011-691/C

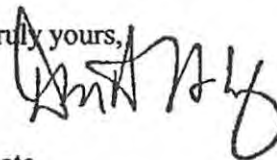
Dear Mr. Serjanej:

The Court is in receipt of your client's petition to account and account verified on May 25, 2017. Please be advised that the account is no sufficient and will not be approved by the Court until schedules are correct and the account balances.

If you work out the many issues with the interested parties and they execute receipts and releases, the estate could be closed informally and the account proceeding withdrawn. Absent fully executed receipts and releases, you will be required to correct the filed account.

The Court has ben patient, however, the interested parties are entitled to this account and closure of the estate. Unless receipts and releases are filed by August 18, 2017 at 4:30 pm, the Court is directing that you file with the Chief Clerk of the Court an amended account in proper form and in balance , at that time.

Very truly yours,



Surrogate

cc: Donna Ougheltree, pro se
Robert H. Wedlake, Esq.



STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF BROOME

In the Matter of the Account Proceeding
for

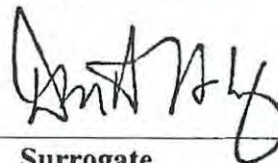
Jerry J. Behal Jr.
Deceased

FILED
SEP 15 2017
BROOME COUNTY
SURROGATE'S COURT

CERTIFICATE OF
DISQUALIFICATION
File No. 2011-691/C

I, DAVID H. GUY, Surrogate of the County of Broome, do hereby certify that pursuant to §100.3 E of the Rules of the Chief Administrator of the Courts of the State of New York, that I am disqualified from acting upon the Account Proceeding for Jerry J. Behal Jr., deceased, upon the ground that my spouse is a partner of the law firm Hinman, Howard & Kattell, LLP, said firm is representing the petitioner in this matter.

Dated: September 15, 2017



Surrogate





LAWRENCE K. MARKS
Chief Administrative Judge

MICHAEL V. COCCOMA
Deputy Chief Administrative Judge
Courts Outside New York City

UNIFIED COURT SYSTEM
SIXTH JUDICIAL DISTRICT
THE KILMER BUILDING
31 LEWIS STREET, FIFTH FLOOR
BINGHAMTON, NEW YORK 13901
Phone: (607) 240-5350
Fax: (212) 295-4927

FILED
SEP 18 2017
BROOME COUNTY
SURROGATE'S COURT

MOLLY REYNOLDS FITZGERALD
District Administrative Judge

GREGORY A. GATES
District Executive

AMANDA WHALEN-GARNAR
Sr. Management Analyst

ORDER OF ASSIGNMENT

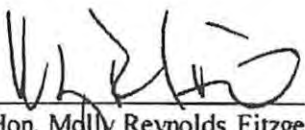
STATE OF NEW YORK SURROGATE COURT COUNTY OF BROOME

Pursuant to the authority vested in me, I hereby order that the Hon. Julie A. Campbell, Cortland County Court Judge, be and she is temporarily assigned as Acting Surrogate Court Judge for the County of Broome to hear and determine the following matter:

**In the Matter of the Account Proceeding for
Jerry J. Behal, Jr.
File No.: 2011-691/C**

This assignment is in addition to her other duties and assignments.

Dated: September 18, 2017
Binghamton, New York



Hon. Molly Reynolds Fitzgerald
Administrative Judge
Sixth Judicial District

cc: Hon Michael V. Coccooma
Hon. Julie A. Campbell
Hon. David H. Guy
Rebecca M. Malmquist, Chief Clerk
Broome Surrogate Court
Gregory A. Gates



SURROGATE'S COURT - BROOME COUNTY
CITATIONTHE PEOPLE OF THE STATE OF NEW YORK,
By the Grace of God Free and IndependentTO Donna Ougheltree
Joseph Behal
[REDACTED]
[REDACTED]**FILED**
OCT 16 2017
BROOME COUNTY
SURROGATE'S COURTA petition and an account having been duly filed by David J. Behal, whose address is
[REDACTED]YOU ARE HEREBY CITED TO SHOW CAUSE before the Surrogate's Court, Broome County,at Binghamton, New York, on November 20, 2017, at 1:00 o'clock in the afternoon of that day, why the account of David J. Behal, a summary of which has been served herewith,as executor, of the estate of Jerry J. Behal, Jr. should not be judicially settled.

[State any further relief requested]

Dated, Attested and Sealed,

October 16, 2017
(Seal)HON. JULIE A. CAMPBELL

Surrogate

Rebecca A. Malinowski
Chief ClerkName of Attorney: Artan SerjanejTel. No.: 607-785-7160Address of Attorney: 2304 North Street, Endwell, NY 13760

[Note: This citation is served upon you as required by law. You are not required to appear; however, if you fail to appear it will be assumed you do not object to the relief requested. You have a right to have an attorney appear for you, and you or your attorney may request a copy of the full account from the petitioner or petitioner's attorney.]



Plaintiff(s)/Petitioner(s)

RE: ESTATE OF
JERRY J. BEHAL, JR

Defendant(s)/Respondent(s)

STATE OF NEW YORK: COUNTY OF BROOME

, SS.:

MATTHEW S. OLIVER, being duly sworn deposes and says deponent is not a party herein, is over the age of eighteen years and Resides in the State of New York. That on **NOVEMBER 1, 2017 at 3:00 PM**, at [REDACTED] deponent served the within: **ACCOUNTING CITATION** on: **DONNA OUGHEL TREE** (herein called recipient) therein named.

INDIVIDUAL By delivering a true copy of each to said recipient personally; deponent knew the person served to be the person **(X)** described as said person therein.

SUITABLE By delivering a true copy of each to _____ a person of suitable age and discretion. Said **AGE PERSON** premises is recipient's ☐ actual place of business ☐ dwelling house (usual place of abode) within the state.

()

AFFIXING TO DOOR By affixing a true copy of each to the door of said premises, which is recipient's ☐ actual place of business ☐ dwelling house (usual place of abode) within the state.

()

MAILING COPY On _____ deponent completed service under the last two sections by depositing a copy of the _____ to the above address in a

() First Class postpaid properly Addressed envelope marked "Personal and Confidential" in an official depository under the exclusive care and custody of the United States Post Office in the State of New York (via Certificate of Mailing) Deponent called at the aforementioned address on the following dates and times:

NON-SERVICE After due search, careful inquiry and diligent attempts, I have been unable to effect process upon the person/entity being served because of the following: ☐ Unknown at address ☐ Evading ☐ Moved left no forwarding ☐ Other

()

DESCRIPTION A description of the Defendant, or other person served, or spoken to on behalf of the Defendant is as follows

(X) Sex : **FEMALE** Color of skin **WHITE** Color of hair : **GRAY** Approx. Age: **69** Approx. height **5'06"** Approx. weight: **130** Other:

WIT. FEES \$ _____ the authorizing traveling expenses and one day's witness fee was paid (tendered) to the recipient.

()

(X) Deponent asked person spoken to whether the recipient was presently in military service of the United States Government or on active duty in the military service in the State of New York and was informed she was not.

Sworn to before me on this
13th day of November 2017



NOTARY PUBLIC

THEODORE H. OLIVER, JR.
Notary Public, State of New York
No. 01-OL6315407
Qualified in Broome County
Commission Expires 11-24-2018

MATTHEW S. OLIVER



Plaintiff(s)/Petitioner(s)

RE: ESTATE OF
JERRY J. BEHAL, JR

Defendant(s)/Respondent(s)

STATE OF NEW YORK: COUNTY OF BROOME

, SS.:

MATTHEW S. OLIVER, being duly sworn deposes and says deponent is not a party herein, is over the age of eighteen years and Resides in the State of New York. That on NOVEMBER 7, 2017 at 7:15 PM, at [REDACTED] deponent served the within: ACCOUNTING CITATION on: JOSEPH BEHAL (herein called recipient) therein named.

INDIVIDUAL By delivering a true copy of each to said recipient personally; deponent knew the person served to be the person
(X) described as said person therein.

SUITABLE By delivering a true copy of each to _____ a person of suitable age and discretion. Said
AGE PERSON premises is recipient's [] actual place of business [] dwelling house (usual place of abode) within the state.

()

AFFIXING By affixing a true copy of each to the door of said premises, which is recipient's [] actual place of
TO DOOR business [] dwelling house (usual place of abode) within the state.

()

MAILING On _____ deponent completed service under the last two sections by depositing a copy of the
COPY _____ to the above address in a

() First Class postpaid properly Addressed envelope marked "Personal and Confidential" in an official depository under the exclusive care and custody of the United States Post Office in the State of New York (via Certificate of Mailing)
Deponent called at the aforementioned address on the following dates and times:

NON- After due search, careful inquiry and diligent attempts, I have been unable to effect process upon the person/entity being
SERVICE served because of the following: [] Unknown at address [] Evading [] Moved left no forwarding [] Other

()

DESCRIPTION A description of the Defendant, or other person served, or spoken to on behalf of the Defendant is as follows

(X) Sex : MALE Color of skin WHITE Color of hair : BROWN Approx. Age: 28 Approx. height 6'
Approx. weight: 200+ Other:

WIT. FEES \$ _____ the authorizing traveling expenses and one day's witness fee was paid (tendered) to the recipient.

()

(X) Deponent asked person spoken to whether the recipient was presently in military service of the United States Government or on active duty in the military service in the State of New York and was informed he was not.

Sworn to before me on this
13th day of November 2017



NOTARY PUBLIC

THEODORE H. OLIVER, JR.
Notary Public, State of New York
No. 01-OL6315407
Qualified in Broome County
Commission Expires 11-24-2018



MATTHEW S. OLIVER

Plaintiff(s)/Petitioner(s)

RE: ESTATE OF
JERRY J. BEHAL, JR

Defendant(s)/Respondent(s)

STATE OF NEW YORK: COUNTY OF BROOME

, SS.:

MATTHEW S. OLIVER, being duly sworn deposes and says deponent is not a party herein, is over the age of eighteen years and Resides in the State of New York. That on **NOVEMBER 1, 2017 at 3:10 PM**, at [REDACTED] deponent served the within: **ACCOUNTING CITATION** on [REDACTED] (herein called recipient) therein named.

INDIVIDUAL By delivering a true copy of each to said recipient personally; deponent knew the person served to be the person
(X) described as said person therein.

SUITABLE By delivering a true copy of each to _____ a person of suitable age and discretion. Said
AGE PERSON premises is recipient's [] actual place of business [] dwelling house (usual place of abode) within the state.
()

AFFIXING By affixing a true copy of each to the door of said premises, which is recipient's [] actual place of
TO DOOR business [] dwelling house (usual place of abode) within the state.
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MAILING On _____ deponent completed service under the last two sections by depositing a copy of the
COPY _____ to the above address in a
() First Class postpaid properly Addressed envelope marked "Personal and Confidential" in an official depository under the exclusive care and custody of the United States Post Office in the State of New York (via Certificate of Mailing)
Deponent called at the aforementioned address on the following dates and times:

NON- After due search, careful inquiry and diligent attempts, I have been unable to effect process upon the person/entity being
SERVICE served because of the following: [] Unknown at address [] Evading [] Moved left no forwarding [] Other
()

DESCRIPTION A description of the Defendant, or other person served, or spoken to on behalf of the Defendant is as follows

(X) Sex : MALE Color of skin WHITE Color of hair : BLACK Approx. Age: 21 Approx. height 6'+
Approx. weight: 200+ Other: GOATEE

WIT. FEES \$ _____ the authorizing traveling expenses and one day's witness fee was paid (tendered) to the recipient.
()

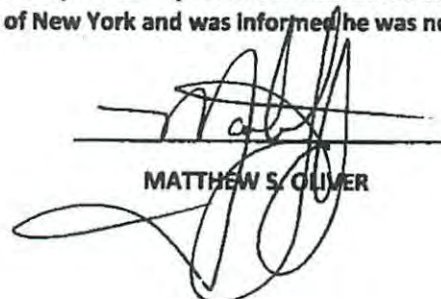
(X) Deponent asked person spoken to whether the recipient was presently in military service of the United States Government or on active duty in the military service in the State of New York and was informed he was not.

Sworn to before me on this
13th day of November 2017



NOTARY PUBLIC

THEODORE H. OLIVER, JR.
Notary Public, State of New York
No. 01-OL6315407
Qualified in Broome County
Commission Expires 11-24-2018



MATTHEW S. OLIVER

Plaintiff(s)/Petitioner(s)

RE: ESTATE OF
JERRY J. BEHAL, JR

Defendant(s)/Respondent(s)

STATE OF NEW YORK: COUNTY OF BROOME

, SS.:

MATTHEW S. OLIVER, being duly sworn deposes and says deponent is not a party herein, is over the age of eighteen years and Resides in the State of New York. That on **NOVEMBER 1, 2017 at 3:20 PM**, at [REDACTED] deponent served the within: **ACCOUNTING CITATION** on: **JENNIFER BEHAL FOR MINOR CHILD; [REDACTED]** (herein called recipient) therein named.

INDIVIDUAL By delivering a true copy of each to said recipient personally; deponent knew the person served to be the person **(X)** described as said person therein.

SUITABLE By delivering a true copy of each to _____ a person of suitable age and discretion. Said **AGE PERSON** premises is recipient's ☐ actual place of business ☐ dwelling house (usual place of abode) within the state.
()

AFFIXING TO DOOR By affixing a true copy of each to the door of said premises, which is recipient's ☐ actual place of business ☐ dwelling house (usual place of abode) within the state.
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MAILING COPY On _____ deponent completed service under the last two sections by depositing a copy of the _____ to the above address in a First Class postpaid properly Addressed envelope marked "Personal and Confidential" in an official depository under the exclusive care and custody of the United States Post Office in the State of New York (via Certificate of Mailing)
() Deponent called at the aforementioned address on the following dates and times:

NON-SERVICE After due search, careful inquiry and diligent attempts, I have been unable to effect process upon the person/entity being served because of the following: ☐ Unknown at address ☐ Evading ☐ Moved left no forwarding ☐ Other
()

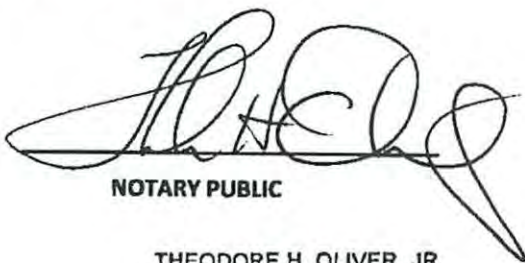
DESCRIPTION A description of the Defendant, or other person served, or spoken to on behalf of the Defendant is as follows

(X) Sex : **FEMALE** Color of skin **WHITE** Color of hair : **BROWN/GRAY** Approx. Age: **49** Approx. height **5'07**
Approx. weight: **170-200** Other: _____

WIT. FEES \$ _____ the authorizing traveling expenses and one day's witness fee was paid (tendered) to the recipient.
()

(X) Deponent asked person spoken to whether the recipient was presently in military service of the United States Government or on active duty in the military service in the State of New York and was informed she was not.

Sworn to before me on this
13th day of November 2017



NOTARY PUBLIC

THEODORE H. OLIVER, JR.
Notary Public, State of New York
No. 01-OL6315407
Qualified in Broome County
Commission Expires 11-24-2018



MATTHEW S. OLIVER

Plaintiff(s)/Petitioner(s)

RE: ESTATE OF
JERRY J. BEHAL, JR

Defendant(s)/Respondent(s)

STATE OF NEW YORK: COUNTY OF BROOME, SS.:

MATTHEW S. OLIVER, being duly sworn deposes and says deponent is not a party herein, is over the age of eighteen years and Resides in the State of New York. That on NOVEMBER 16, 2017 at 3:30 PM, at [REDACTED] deponent served the within: ACCOUNTING CITATION on: [REDACTED] (herein called recipient) therein named.

INDIVIDUAL By delivering a true copy of each to said recipient personally; deponent knew the person served to be the person
(X) described as said person therein.

SUITABLE By delivering a true copy of each to _____ a person of suitable age and discretion. Said
AGE PERSON premises is recipient's [] actual place of business [] dwelling house (usual place of abode) within the state.

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AFFIXING By affixing a true copy of each to the door of said premises, which is recipient's [] actual place of
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Deponent called at the aforementioned address on the following dates and times:

NON- After due search, careful inquiry and diligent attempts, I have been unable to effect process upon the person/entity being
SERVICE served because of the following: [] Unknown at address [] Evading [] Moved left no forwarding [] Other

()

DESCRIPTION A description of the Defendant, or other person served, or spoken to on behalf of the Defendant is as follows

(X) Sex: MALE Color of skin WHITE Color of hair: BROWN Approx. Age: 17 Approx. height 5'09"
Approx. weight: 185 Other: CHIN BEARD

WIT. FEES \$ _____ the authorizing traveling expenses and one day's witness fee was paid (tendered) to the recipient.

()

(X) Deponent asked person spoken to whether the recipient was presently in military service of the United States Government or on active duty in the military service in the State of New York and was informed he was not.

Sworn to before me on this
16th day of November 2017



NOTARY PUBLIC



MATTHEW S. OLIVER

NOTARY PUBLIC
MATTHEW S. OLIVER
Notary Public - State of New York
No. 123456789

Plaintiff(s)/Petitioner(s)

RE: ESTATE OF
JERRY J. BEHAL, JR

Defendant(s)/Respondent(s)

STATE OF NEW YORK: COUNTY OF BROOME, SS.:

MATTHEW S. OLIVER, being duly sworn deposes and says deponent is not a party herein, is over the age of eighteen years and Resides in the State of New York. That on NOVEMBER 1, 2017 at 3:20 PM, at [REDACTED] deponent served the within: ACCOUNTING CITATION on: JENNIFER BEHAL FOR MINOR CHILD; [REDACTED] (herein called recipient) therein named.

INDIVIDUAL By delivering a true copy of each to said recipient personally; deponent knew the person served to be the person **(X)** described as said person therein.

SUITABLE By delivering a true copy of each to _____ a person of suitable age and discretion. Said **AGE PERSON** premises is recipient's ☐ actual place of business ☐ dwelling house (usual place of abode) within the state.
()

AFFIXING TO DOOR By affixing a true copy of each to the door of said premises, which is recipient's ☐ actual place of business ☐ dwelling house (usual place of abode) within the state.
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MAILING COPY On _____ deponent completed service under the last two sections by depositing a copy of the _____ to the above address in a First Class postpaid properly Addressed envelope marked "Personal and Confidential" in an official depository under the exclusive care and custody of the United States Post Office in the State of New York (via Certificate of Mailing) Deponent called at the aforementioned address on the following dates and times:
NON-SERVICE After due search, careful inquiry and diligent attempts, I have been unable to effect process upon the person/entity being served because of the following: ☐ Unknown at address ☐ Evading ☐ Moved left no forwarding ☐ Other
()

DESCRIPTION A description of the Defendant, or other person served, or spoken to on behalf of the Defendant is as follows
(X) Sex : FEMALE Color of skin WHITE Color of hair : BROWN/GRAY Approx. Age: 49 Approx. height 5'07 Approx. weight: 170-200 Other: _____

WIT. FEES \$ _____ the authorizing traveling expenses and one day's witness fee was paid (tendered) to the recipient.
()

(X) Deponent asked person spoken to whether the recipient was presently in military service of the United States Government or on active duty in the military service in the State of New York and was informed she was not.

Sworn to before me on this
13th day of November 2017



NOTARY PUBLIC

THEODORE H. OLIVER, JR.
Notary Public, State of New York
No. 01-OL6315407
Qualified in Broome County
Commission Expires 11-24-2018


MATTHEW S. OLIVER

Plaintiff(s)/Petitioner(s)

RE: ESTATE OF
JERRY J. BEHAL, JR

Defendant(s)/Respondent(s)

STATE OF NEW YORK: COUNTY OF BROOME, SS.:

MATTHEW S. OLIVER, being duly sworn deposes and says deponent is not a party herein, is over the age of eighteen years and Resides in the State of New York. That on NOVEMBER 16, 2017 at 3:00 PM, at [REDACTED] deponent served the within: ACCOUNTING CITATION on: [REDACTED] (herein called recipient) therein named.

INDIVIDUAL By delivering a true copy of each to said recipient personally; deponent knew the person served to be the person
(X) described as said person therein.

SUITABLE By delivering a true copy of each to _____ a person of suitable age and discretion. Said
AGE PERSON premises is recipient's [] actual place of business [] dwelling house (usual place of abode) within the state.
()

AFFIXING By affixing a true copy of each to the door of said premises, which is recipient's [] actual place of
TO DOOR business [] dwelling house (usual place of abode) within the state.
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Deponent called at the aforementioned address on the following dates and times:
NON- After due search, careful inquiry and diligent attempts, I have been unable to effect process upon the person/entity being
SERVICE served because of the following: [] Unknown at address [] Evading [] Moved left no forwarding [] Other
()

DESCRIPTION A description of the Defendant, or other person served, or spoken to on behalf of the Defendant is as follows
(X) Sex : FEMALE Color of skin WHITE Color of hair : BROWN/RED Approx. Age: 17 Approx. height 5'05"
Approx. weight: 120 Other: WORE GLASSES

WIT. FEES \$ _____ the authorizing traveling expenses and one day's witness fee was paid (tendered) to the recipient.
()

(X) Deponent asked person spoken to whether the recipient was presently in military service of the United States Government or on active duty in the military service in the State of New York and was informed she was not.

Sworn to before me on this
16th day of November 2017



NOTARY PUBLIC


MATTHEW S. OLIVER

STATE OF NEW YORK
MATTHEW S. OLIVER, JR.
Notary Public in and for the State of New York
My Comm. Expires 12/31/2018

STATE OF NEW YORK
DOCUMENTS SERVED WITH FILE NO.: 2017-691/C
ATTORNEY: ARTAN SERJANEJ, ESQ.

BROOME COUNTY

SURROGATE'S COURT
FILED ON: 10/16/2017

Plaintiff(s)/Petitioner(s)

RE: ESTATE OF
JERRY J. BEHAL, JR

Defendant(s)/Respondent(s)

STATE OF NEW YORK: COUNTY OF BROOME

, SS.:

MATTHEW S. OLIVER, being duly sworn deposes and says deponent is not a party herein, is over the age of eighteen years and Resides in the State of New York. That on NOVEMBER 1, 2017 at 1:00 PM, at ENDICOT POST OFFICE EXCHANGE AVENUE ENDICOTT, NY 13760 deponent served the within: ACCOUNTING CITATION on: [REDACTED] (herein called recipient) therein named.

BY MAILING FIRST CLASS AND CERTIFIED MAILING TO ;

[REDACTED]
[REDACTED]
[REDACTED]

Sworn to before me on this
13th day of November 2017


NOTARY PUBLIC

THEODORE H. OLIVER, JR.
Notary Public, State of New York
No. 01-OL6315407
Qualified in Broome County
Commission Expires 11-24-2018


MATTHEW S. OLIVER

U.S. Postal Service Certified Mail Receipt

ARTICLE NUMBER: 9487 1115 9856 0822 8680

ARTICLE ADDRESSED TO:

[REDACTED]
[REDACTED]
[REDACTED]



FEES
Postage Per Piece
Certified Fee
Total Postage & Fees:

\$0.46
3.35
3.81

Postmark
Here

Do not tear any perforations until all labels have been printed.

STATE OF NEW YORK: SS:
SURROGATE'S COURT: COUNTY OF BROOME

PRESENT: **HONORABLE JULIE A. CAMPBELL**
Acting Surrogate

.....
In the Matter of the Account Proceeding
in the estate of

JERRY J. BEHAL Jr.

Deceased.

FILED
NOV 20 2017
BROOME COUNTY
SURROGATE'S COURT

ORDER

File #2011-691/C

.....
David J. Behal having filed a Verified Petition on May 26, 2017 requesting judicial settlement of account as the executor of the estate of Jerry J. Behal Jr., and

A Process having been properly issued on October 16, 2017 to the following: Donna Ougheltree, Joseph Behal, [REDACTED], [REDACTED], [REDACTED] and [REDACTED]; and

Citation being returnable on November 20, 2017, and the following having appeared: Artan Serjanej, Esq., as attorney for the estate, and Robert H. Wedlake, Esq., attorney for [REDACTED]; and

Proof of service having been filed showing service on all parties, except [REDACTED] and [REDACTED]; and

The following parties having failed to appear: Donna Ougheltree, Joseph Behal, and [REDACTED]
[REDACTED] now it is, therefore

ORDERED that Donna Ougheltree, Joseph Behal, and [REDACTED] [REDACTED] have defaulted in appearing; and it is further

ORDERED that a supplemental citation returnable January 26, 2017 at 9:30 am issue to [REDACTED] and [REDACTED]

DATED: November 20, 2017

Julie A. Campbell
Digitally signed by
Hon. Julie A. Campbell
11/20/2017, 2:45:23 pm

Honorable Julie A. Campbell, Acting Surrogate

TO: Artan Serjanej, Esq.
Robert H. Wedlake, Esq.



Supplemental
CITATION

The People of the State of New York
by the Grace of God Free and Independent

To: [REDACTED]
[REDACTED]

being the persons interested as creditors, legatees, devisees, beneficiaries, distributees, or otherwise in the estate of Jerry J. Behal Jr., deceased, who at the time of his death was domiciled at Binghamton, NY.

Upon the petition of David J. Behal, as executor of the estate, with address of [REDACTED]
[REDACTED]

YOU ARE HEREBY CITED TO SHOW CAUSE before the Surrogate's Court of Broome County, held at the Court House, Binghamton, New York, on January 26, 2018, at 9:30 a.m. why the account proceeding, a summary of which has been served herewith of David J. Behal, Executor of the Estate of Jerry J. Behal Jr. should not be judicially settled.

Dated, Attested and Sealed,
November 20, 2017

(L.S.)

HON. Julie A. Campbell
Surrogate, Broome County

Rebecca A. Malmgren
Chief Clerk of the Surrogate's Court

This citation is served upon you as required by law. You are not obliged to appear in person. You have the right to have an attorney appear for you. If you fail to appear it will be assumed that you do not object to the relief requested.

Proofs of service are to be returned to the Clerk of the Surrogate's Court not later than the end of the third day, excluding Saturdays, Sundays and Holidays, preceding the return day.

ATTORNEY

Name of Attorney: Artan Serjanej, Esq.

Telephone Number: 607-785-7160

Address of Attorney: 2304 North Street, Endwell, NY 13760



AMENDED
SUPPLEMENTAL
CITATION

The People of the State of New York
by the Grace of God Free and Independent

To: [REDACTED]
[REDACTED]

being the persons interested as creditors, legatees, devisees, beneficiaries, distributees, or otherwise in the estate of Jerry J. Behal Jr., deceased, who at the time of his death was domiciled at Binghamton, NY.

Upon the petition of David J. Behal, as executor of the estate, with address of [REDACTED]
[REDACTED]

YOU ARE HEREBY CITED TO SHOW CAUSE before the Surrogate's Court of Broome County, held at the Court House, Binghamton, New York, on January 26, 2018, at 10:30 a.m. why the account proceeding, a summary of which has been served herewith of David J. Behal, Executor of the Estate of Jerry J. Behal Jr. should not be judicially settled.

Dated, Attested and Sealed,
November 30, 2017

(L.S.)

HON. Julie A. Campbell
Surrogate, Broome County

Rebecca A. Malmgren
Chief Clerk of the Surrogate's Court

This citation is served upon you as required by law. You are not obliged to appear in person. You have the right to have an attorney appear for you. If you fail to appear it will be assumed that you do not object to the relief requested.

Proofs of service are to be returned to the Clerk of the Surrogate's Court not later than the end of the third day, excluding Saturdays, Sundays and Holidays, preceding the return day.

ATTORNEY

Name of Attorney: Artan Serjanej, Esq.

Telephone Number: 607-785-7160

Address of Attorney: 2304 North Street, Endwell, NY 13760

4.000, Fee \$ 75.00
Rec # 667097

STATE OF NEW YORK
SURROGATE'S COURT : COUNTY OF BROOME

-----X
**Accounting by David J. Behal as the Executor
Of the Estate of**

Jerry J. Behal, Jr.,

Deceased.

**OBJECTIONS TO
ACCOUNTING**

File No. 2011-691/*PC*

FILED

DEC 04 2017

TO THE SURROGATES COURT OF THE COUNTY OF BROOME:

BROOME COUNTY
SURROGATE'S COURT

The undersigned, an interested party in the above-referenced estate hereby objects to the accounting submitted by David J. Behal based on the following:

1. Upon information and belief, the time it took the Executor to administer the estate (in excess of six years) is unconscionable and, upon information and belief, interest should be paid on the undersigned's distributive share because of the long, unexcused delay and the undersigned should be entitled to other monetary relief..

2. Upon information and belief, the Executor made distributions to other beneficiaries, other than the undersigned, and upon information and belief, said action (unequal distributions) entitles the undersigned to monetary relief insofar as (upon information and belief) unequal distributions are not allowed by Law.

3. Upon information and belief, the Executor improperly and/or incorrectly filed a personal income tax return for the undersigned (without the undersigned's consent) and, upon information and belief, the Executor also filed for other estate beneficiaries personal income tax returns (upon information and belief) without the other beneficiaries' consent and upon information and belief, said action by the Executor was improper and illegal and should entitle the undersigned to monetary relief.



4. The accounting submitted by the Executor has numerous errors and omissions and, upon information and belief, does not constitute a proper accounting of the actions by the Executor. The errors and omissions include, without limitation the following:

- a) The **Summary** on the top of page two of the accounting does not appear to be correct since, the **Summary** shows that Schedule "C" has a total amount of \$1,162.72 while the actual Schedule "C" shows an amount of \$30,150.39. Furthermore, the **Summary** shows that Schedule "B" has a zero balance while the actual Schedule "B" shows a balance of \$3,320.00. Further, the **Summary** shows distributions for Schedule "E" of \$15,649.00 while the actual Schedule "E" does not show any distributions.
- b) The "balance on hand" shown by Schedule "G" contained on the **Summary** page shows the sum of \$321,201.23. However, the actual Schedule "G" references Schedule "A-1" to show the amount of money remaining "on hand" in the estate and Schedule "A-1" appears to list the on hand figure of \$369,201.23. This discrepancy does not appear to be correct.
- c) Furthermore, the **Summary** page appears to contain a contradiction showing in one place the balance on hand as \$321,201.23 but then indicating (in the next paragraph) that the "foregoing balance" of \$369,201.23 is available for distribution, and upon information and belief these two figures should be the same and should not be different amounts.
- d) Upon information and belief Schedule "A" does not include all of the items of personal property; upon information and belief, the attachment to Schedule "A-1" (the reciprocating shop vacuum, etc.) appears to contain items of personal property that should be listed on Schedule "A." Furthermore,

Schedule "D" shows tractor payments for a Kabota tractor but a Kabota tractor does not appear anywhere on Schedule "A" or Schedule "A-1".

- e) Furthermore, upon information and belief, the decedent has a 2002 Chevy Silverado, a battery charger, a tax check, and a Suburban Propane refund that does not appear anywhere in the accounting.
- f) Upon information and belief, Schedule "A-1" is not properly completed; Schedule "A-1" should show gains of sales of assets and Schedule "A-1" does not appear to reflect this.
- g) Upon information and belief, Schedule "B" is also improperly completed insofar as said schedule is supposed to show losses upon sale of assets and said schedule does not do that.
- h) Schedule "C" shows a list of income tax payments for beneficiaries; upon information and belief, said payments were not proper and possibly illegal.
- i) Upon information and belief Schedule "G" is improperly completed and, upon information and belief, Schedule "J" is improperly completed.

5. Upon information and belief, Executor's failure to properly account, Executor's failure to administer the estate in a timely fashion and the Executor's poor administration of the estate should result in a judicial determination denying the Executor commissions and denying the attorney for the Executor any legal fees.

WHEREFORE, the undersigned respectfully requests judicial intervention and respectfully requests that the Court reject the accounting by Executor and the undersigned requests such other and further relief as the Court may deem just and proper.




VERIFICATION

I, the undersigned, being duly sworn, say: I have read the foregoing Objections to Accounting, subscribed by me and know the contents thereof, and the same are true of my own knowledge, except as to the matters therein stated to be alleged upon information and belief, and as to those matters I believe it to be true.

Paul Beland

On the 30th day of November, 2017, before me personally came
 to me known to be the person described in and who executed the foregoing instrument.
Such person duly swore to such instrument before me and duly acknowledged that he executed
the same.

Robert H. Wedlake

Notary Public

Commission Expires:
(Affix Notary Stamp or Seal)

ROBERT H. WEDLAKE
Notary Public, State of New York
No. 02WE4662492
Residing in Broome County
Commission Expires 10/31/20 21

STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF BROOME

In the Matter of the Application of
DAVID J. BEHAL, Executor of the Goods,
Chattels and Credits which were of JERRY J. BEHAL JR.,
Deceased, for Leave to Compromise a Certain
Cause of Action for Personal Injury and Death of Decedent,

ATTORNEY'S AFFIDAVIT

File No. 2011-691

FILED
DEC 12 2014
BROOME COUNTY
SURROGATE'S COU.

STATE OF NEW YORK)
)SS.:
COUNTY OF BROOME)

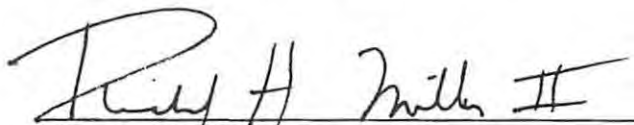
Richard H. Miller, being duly sworn, deposes and says:

1. I am a duly licensed attorney in the State of New York maintaining my offices at 2304 North Street, New York 13760.
2. I was retained on October 14, 2011 by David J. Behal to represent him as Executor of the estate of Jerry J. Behal, Jr.,
3. I was not retained to represent him in the negotiation and settlement of an action arising out of the accidental death of the decedent and as such am not requesting a fee from the settlement of that claim.
4. Upon information and belief there were no unpaid medical bills from the accident.
5. Upon information and belief the deceased Jerry J. Behal, Jr., health insurance company paid the ambulance as Jerry J. Behal Jr., was killed at the scene as a result of the accident.
6. That the proceeds will be deposited into the estate account by the Executor Jerry J. Behal and distributed pursuant to the terms of the Will with an appropriate accounting or presentation of receipts from distributees.



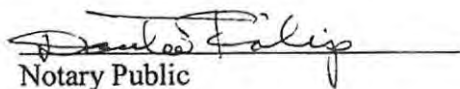
7. No previous application for the relief requested herein has been made to any Court or Judge.

WHEREFORE, your Deponent respectfully prays for relief requested herein be granted.



Richard H. Miller, II Esq.
Law Offices of Richard H. Miller, II
2304 North Street,
Endwell, New York 13760
(607) 785-7160

Sworn to before me this 12th
day of December, 2014,


Notary Public

DANUTA J. FILIP
Notary Public - State of New York
No. 01F18186402
Qualified in Broome County
My Commission Expires April 28, 2016

Plaintiff(s)/Petitioner(s)

RE: ESTATE OF
JERRY J. BEHAL, JR

FILED

JAN 13 2018

Defendant(s)/Respondent(s)

BROOME COUNTY
SURROGATE'S COURT

STATE OF NEW YORK: COUNTY OF BROOME

, SS.:

MATTHEW S. OLIVER, being duly sworn deposes and says deponent is not a party herein, is over the age of eighteen years and Resides in the State of New York. That on JANUARY 10, 2018 at 4:35 PM, at [REDACTED] deponent served the within: AMENDED SUPPLEMENTAL CITATION on: [REDACTED] (herein called recipient) therein named.

INDIVIDUAL By delivering a true copy of each to said recipient personally; deponent knew the person served to be the person
(X) described as said person therein.

SUITABLE By delivering a true copy of each to _____ a person of suitable age and discretion. Said
AGE PERSON premises is recipient's [] actual place of business [] dwelling house (usual place of abode) within the state.
()

AFFIXING By affixing a true copy of each to the door of said premises, which is recipient's [] actual place of
TO DOOR business [] dwelling house (usual place of abode) within the state.
()

MAILING On _____ deponent completed service under the last two sections by depositing a copy of the
COPY _____ to the above address in a
() First Class postpaid properly Addressed envelope marked "Personal and Confidential" in an official depository under the exclusive care and custody of the United States Post Office in the State of New York (via Certificate of Mailing)
Deponent called at the aforementioned address on the following dates and times:

NON- After due search, careful inquiry and diligent attempts, I have been unable to effect process upon the person/entity being
SERVICE served because of the following: [] Unknown at address [] Evading [] Moved left no forwarding [] Other
()

DESCRIPTION A description of the Defendant, or other person served, or spoken to on behalf of the Defendant is as follows

(X) Sex : FEMALE Color of skin WHITE Color of hair : BROWN Approx. Age: 17 Approx. height 5'05"
Approx. weight: 100-120 Other: WORE GLASSES

WIT. FEES \$ _____ the authorizing traveling expenses and one day's witness fee was paid (tendered) to the recipient.
()

(X) Deponent asked person spoken to whether the recipient was presently in military service of the United States Government or on active duty in the military service in the State of New York and was informed she was not.

Sworn to before me on this
11th Day of January 2018



NOTARY PUBLIC

THEODORE H. OLIVER, JR.
Notary Public, State of New York
No. 01-OL6315407
Qualified in Broome County
Commission Expires 11-24-2018


MATTHEW S. OLIVER

RE: ESTATE OF
JERRY J. BEHAL, JR

Plaintiff(s)/Petitioner(s)

Defendant(s)/Respondent(s)

STATE OF NEW YORK: COUNTY OF BROOME

, SS.:

MATTHEW S. OLIVER, being duly sworn deposes and says deponent is not a party herein, is over the age of eighteen years and Resides in the State of New York. That on JANUARY 16, 2018 at 3:00 PM, at [REDACTED] deponent served the within: AMENDED SUPPLEMENTAL CITATION on: [REDACTED] (herein called recipient) therein named.

INDIVIDUAL By delivering a true copy of each to said recipient personally; deponent knew the person served to be the person
(X) described as said person therein.

SUITABLE By delivering a true copy of each to _____ a person of suitable age and discretion. Said
AGE PERSON premises is recipient's [] actual place of business [] dwelling house (usual place of abode) within the state.
()

AFFIXING By affixing a true copy of each to the door of said premises, which is recipient's [] actual place of
TO DOOR business [] dwelling house (usual place of abode) within the state.
()

MAILING On _____ deponent completed service under the last two sections by depositing a copy of the
COPY _____ to the above address in a
() First Class postpaid properly Addressed envelope marked "Personal and Confidential" in an official depository under the exclusive care and custody of the United States Post Office in the State of New York (via Certificate of Mailing)
Deponent called at the aforementioned address on the following dates and times:

NON- After due search, careful inquiry and diligent attempts, I have been unable to effect process upon the person/entity being
SERVICE served because of the following: [] Unknown at address [] Evading [] Moved left no forwarding [] Other
()

DESCRIPTION A description of the Defendant, or other person served, or spoken to on behalf of the Defendant is as follows

(X) Sex: MALE Color of skin WHITE Color of hair: BROWN Approx. Age: 17 Approx. height 5'09"
Approx. weight: 185 Other: CHIN BEARD

WIT. FEES \$ _____ the authorizing traveling expenses and one day's witness fee was paid (tendered) to the recipient.
()

(X) Deponent asked person spoken to whether the recipient was presently in military service of the United States Government or on active duty in the military service in the State of New York and was informed he was not.

Sworn to before me on this
11th Day of January 2018


NOTARY PUBLIC

THEODORE H. OLIVER, JR.
Notary Public, State of New York
No. 01-OL6315407
Qualified in Broome County
Commission Expires 11-24-2018


MATTHEW S. OLIVER

At a Surrogate's Court of The State of New
York In And For The County of Broome at
Binghamton, New York on January, 2015

Present, the Honorable David H. Guy, Surrogate

In the Matter of the Application of
DAVID J. BEHAL, Executor of the Goods,
Chattels and Credits which were of JERRY J. BEHAL JR.,
Deceased, for Leave to Compromise a Certain
Cause of Action for Personal Injury and Death of Decedent,

FILED ORDER
JAN 23 2015
BROOME COUNTY
SURROGATE'S COURT
File No. 2011-691

Upon the Petition of David J. Behal as Administrator of the Estate of Jerry J. Behal, Jr.,
deceased, duly verified the 20th day of June, 2014 and in which application was made for an Order
permitting the said David J. Behal, as Administrator, to compromise and settle for the sum of
\$100,000.00 the cause of action against Frederick H. Lurenz and Debra J. Lurenz for the death of the
Decedent;

And to discontinue any claim for wrongful death and to discharge and release said defendants
and insurance company from all suits and claims upon the payment of the said \$100,000.00 in
settlement of the cause of action herein;

And that the entire recovery of said action should be allocated to the cause of action for
Decedent's conscious pain and suffering, to modify the Letters Testamentary to permit said
compromise, dispense with the filing of a Bond, and judicially settle the account.

And more than seven months having elapsed since the granting of Letters Testamentary to
David J. Behal, and the Surrogate having received and filed appropriate Waivers and Consents by all
persons interested in the Estate of said deceased, to wit,

Sylvia Behal of [REDACTED]

Donna Ougheltree, [REDACTED]

Joseph J. Behal, [REDACTED]



Jennifer Behal as the Natural Parent and Guardian of [REDACTED], [REDACTED] and [REDACTED]
[REDACTED]

David and Karen Behal as the Natural Parents and Guardian of [REDACTED]
[REDACTED]

And the said David J. Behal, Petitioner herein, having appeared by Richard H. Miller II, Esq., his attorney, and due deliberation having been had thereon, it is hereby,

ORDERED, ADJUDGED AND DECREED, that the Petitioner's application for leave to compromise and settle the cause of action for conscious pain and suffering and to allocate the entire amount of the proceeds to the cause of action for conscious pain and suffering and to grant leave to discontinue the cause of action for wrongful death is granted, and it is further,

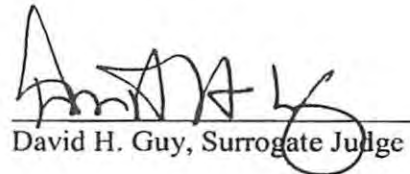
ORDERED, ADJUDGED AND DECREED, that the Petitioner as Executor of the Decedent's Estate, is authorized to settle and discontinue the claims and causes of action for conscious pain and suffering and wrongful death against the defendants Frederick H. Lurenz and Debra J. Lurenz, and Petitioner is authorized to deliver general releases and discontinuances and any other papers or documents that may be required to effectuate a settlement and discontinuances or withdrawals of said claims and causes of action for conscious pain and suffering and wrongful death; and it is further,

ORDERED, ADJUDGED AND DECREED, that the entire settlement sum of \$100,000.00 is allocated to the cause of action for conscious pain and suffering, and the personal injury action is discontinued with prejudice and without interest, costs or disbursements; and it is further,

ORDERED, ADJUDGED AND DECREED, that the entire settlement sum of \$100,000.00 be paid by the defendants or defendants' insurance company as follows: \$100,000.00 to the estate of Jerry J. Behal, Jr. to be distributed pursuant to the terms and conditions of the Last Will and Testament of Jerry J. Behal, Jr., and it is further

ORDERED, ADJUDGED AND DECREED, that the giving of a Bond or other security in connection therewith be dispensed with, and that the restrictions on the Letters Testamentary be modified to allow the above settlement.

Dated: January 23 , 2015



David H. Guy, Surrogate Judge



**COUNTY of CORTLAND
COUNTY COURT CHAMBERS**

Cortland County Courthouse
46 Greenbush Street
Cortland, New York 13045-2725
Phone (607) 218-3343 Fax: (212) 520-6829
mmccrack@nycourts.gov

JULIE A. CAMPBELL
Cortland County Judge, Surrogate,
Judge of the Family Court and
Acting Supreme Court Justice

A.L. Beth O'Connor
Principal Law Clerk

MJ McCracken
Secretary to Judge

January 24, 2018

Hon. Molly R. Fitzgerald, JCS
Administrative Office
31 Lewis Street, 5th Floor
Binghamton, New York 13901

Re: Estate of Jerry J. Behal, Jr.
Broome County File No.: 2011-691

Dear Judge Fitzgerald:

I am recusing on the above-noted matter. Please assign a new Surrogate.

Thank you.

Very truly yours,

Hon. Julie A. Campbell
Surrogate

JAC/mjm

cc: Rebecca Malmquist, Chief Clerk



1

Sticky Notes for
File Name: Antoinette A Saraceno

File#: 2010-3397 Probate Petition
Created on 4/18/2018 by dastone
EMAIL FROM/TO ATTY;

Event Date:

To: Artan Serjanej <artanesquire@[REDACTED]>; TiogaSurrogateCourt
<TiogaSurrogateCourt@nycourts.gov>

Thank you for the update regarding the above-referenced estate.
Your request for a 60-day extension has been granted.
Deborah A. Stone, Chief Clerk

From: Artan Serjanej [<mailto:artanesquire@[REDACTED]>]

Hello Kiki:

Thank you for the heads up.

The assets were distributed on or about 2011 and 2012. My office was able to obtain copies of cancelled checks together with release and discharge which I will deliver to Court tomorrow. Additionally, I am also delivering the following documents: Original Inventory of Assets and Report of Estate fully Distribute.

The issue that I am having is that I don't have original signatures of these releases. I have sent all the parties requests to sign an original release and discharge and I have only received two signatures to date. Many of these people had changed addresses and one of them passed away (I am including a copy of the death certificate). We were able to get the correct addresses and reached out to them but I don't have the remainder of the releases yet. I would like an extension of at least 60 days to cure any defects the court may identify after receiving my papers tomorrow.

File#: 2010-3397 Probate Petition
Created on 4/13/2018 by kmatsuha
EMAIL TO ATTY

Event Date:

It's time for a two-year report on this estate. Warning letters were sent to your client on August 2, 2016, March 28, 2017 and January 22, 2018. This is scheduled for have a citation issued next week. Just wanted to give you a heads up.

*A two-year report must be signed by both fiduciary and estate attorney.

File#: 2010-3397 Probate Petition
Created on 2/5/2018 by kmatsuha
MAIL TO NEW ESTATE ATTY AND FIDUCIARY:
COPY OF ORDER

Event Date:

File#: 2010-3397 Probate Petition
Created on 1/26/2018 by dastone

Event Date:



Sticky Notes for
File Name: Antoinette A Saraceno

TC W/BARB SARACENO (WIFE OF FRANK SARACENO - EXECUTOR); [REDACTED] 9; CALLED IN RESPONSE TO THE COURT'S LETTER RE 2 YEAR REPORT; MRS SARACENO STATED THAT 2 WEEKS AGO AN ATTORNEY WHO IS TAKING OVER ATTY MILLER'S CASES CONTACTED HER; SHE MET WITH THEM TODAY AND WILL BE COMING TO THEIR HOME TOMORROW (SATURDAY) TO HAVE HER HUSBAND SIGN PAPERS (HUSBAND FRANK IS IN A WHEELCHAIR AND CANNOT GET AROUND); CLERK WILL AWAIT CONTACT FROM NEW ATTY; CLERK REQUESTED THAT SHE INFORM ATTY TO FILE NOTICE OF APPEARANCE; ATTY INFO - ARTAN SERJANEJ, ESQ., 2304 NORTH STREET, ENDWELL, NY 13760 (ATTY MILLER'S SECRETARY DONNA NOW WORKS FOR ARTAN SERJANEJ)

File#: 2010-3397 Probate Petition

Event Date:

Created on 12/12/2017 by dastone

TC W/LAURA MISJAK ON 12/6/17 AND 12/12/17

File#: 2010-3397 Probate Petition

Event Date:

Created on 10/18/2017 by kmatsuha

TC FROM COMMISSIONER OF JUDICIAL CONDUCT:

LAURA MISJAK CALLED ABOUT STATUS OF THE ESTATE IF ANYTHING HAPPENED SINCE LAST LETTER IN MARCH OF 2017. CLERK SAID NO. SHE WANTED TO KNOW WHAT WILL HAPPEN NEXT. CLERK TOLD HER THE LETTERS MAY BE REVOKED FOR NOT FILING REQUIRED DOCUMENT; HOWEVER, IT WILL TAKE SOME TIME AND NEED TO CHECK WITH CHIEF CLERK.

File#: 2010-3397 Probate Petition

Event Date:

Created on 8/24/2017 by kmatsuha

TC FROM STATE COMMISSION:

JUDICIAL CONDUCT WILL SEND FAX TO US TO REQUEST FOR COPIES FOR THIS ESTATE. THEY MAY REQUEST FOR LIST OF OTHER CASES WHICH ATTY RICHARD MILLER WAS HANDLING BEFORE 2014.

File#: 2010-3397 Probate Petition

Event Date:

Created on 3/28/2017 by kmatsuha

EMAIL TO ATTY, MAIL TO FIDUCIARY

Please see attached court correspondence.

Attached are the PDF images for the following File:

File# 2010-3397 Filename- Antoinette A Saraceno

CLERK LETTER

207.42 2ND WARNING

File#: 2010-3397 Probate Petition

Event Date:

Created on 12/16/2016 by dastone

TC W/BARB SARACENO INQUIRING ON IF ATTY MILLER HAD FILED ANYTHING SINCE HE TOLD THEM HE WOULD FINISH IT UP; CLERK READ NOTES STATING THAT A SUBSTITUTION OF ATTY WAS GOING TO BE FILED BUT NOTHING HAS BEEN FILED YET; MS SARACENO STATED HER HUSBAND FELL AND IS NOW IN NURSING HOME; SHE WILL CONTACT ATTY MILLER

File#: 2010-3397 Probate Petition

Event Date:

Created on 12/9/2016 by kmatsuha

Sticky Notes for
File Name: Antoinette A Saraceno

File#: 2010-3397 Probate Petition

Event Date:

Created on 8/24/2017 by kmatsuha

TC FROM STATE COMMISSION:

JUDICIAL CONDUCT WILL SEND FAX TO US TO REQUEST FOR COPIES FOR THIS ESTATE. THEY MAY REQUEST FOR LIST OF OTHER CASES WHICH ATTY RICHARD MILLER WAS HANDLING BEFORE 2014.

File#: 2010-3397 Probate Petition

Event Date:

Created on 3/28/2017 by kmatsuha

EMAIL TO ATTY, MAIL TO FIDUCIARY

Please see attached court correspondence.

Attached are the PDF images for the following File:

File# 2010-3397 Filename- Antoinette A Saraceno

CLERK LETTER

207.42 2ND WARNING

File#: 2010-3397 Probate Petition

Event Date:

Created on 12/16/2016 by dastone

TC W/BARB SARACENO INQUIRING ON IF ATTY MILLER HAD FILED ANYTHING SINCE HE TOLD THEM HE WOULD FINISH IT UP; CLERK READ NOTES STATING THAT A SUBSTITUTION OF ATTY WAS GOING TO BE FILED BUT NOTHING HAS BEEN FILED YET; MS SARACENO STATED HER HUSBAND FELL AND IS NOW IN NURSING HOME; SHE WILL CONTACT ATTY MILLER

File#: 2010-3397 Probate Petition

Event Date:

Created on 12/9/2016 by kmatsuha

MAIL TO FIDUCIARY:

CLERK LETTER, COPY OF CLERK LETTER W SAMPLE STIPULATION FROM 8/16/16, 207.42 FILED IN 2014, AND BLANK 207.42

File#: 2010-3397 Probate Petition

Event Date:

Created on 10/14/2016 by dastone

TC W/ATTY MILLER;

PER JUDGE KEENE A FORMAL ACCOUNTING WOULD BE REQUIRED

File#: 2010-3397 Probate Petition

Event Date:

Created on 10/12/2016 by dastone

TC W/ATTY MILLER; WILL BE DOING SUBSTITUTION OF ATTY; ONE ITEM - PIANO - GOES TO NEPHEW GREG SARACENO IN CALIFORNIA; NEPHEW WILL NOT COOPERATE; CLERK STATED MAY NEED TO DO FORMAL ACCOUNTING; ATTY MILLER REQUESTS THAT THIS BE CONSIDERED BY MOTION; CLERK WILL DISCUSS THIS WITH JUDGE AND CALL HIM BACK 222-3397

File#: 2010-3397 Probate Petition

Event Date:

Created on 8/15/2016 by kmatsuha

Sticky Notes for
File Name: Antoinette A Saraceno

TC FROM EXECUTOR'S WIFE:

BARBARA SARACENO CALLED THAT SHE RECEIVED 207.42 WARNING LETTER. CLERK SAID IT IS FIDUCIARY'S COPY, AND ORIGINAL LETTER AND BLANK FORM WERE MAILED TO ESTATE ATTY.

BARBARA SAID,

(1) DONNA WHO USED TO BE ATTY MILLER'S SECRETARY TOLD HER THAT RICHARD MILLER IS A JUDGE NOW AND NO LONGER PRACTING. HE WILL NOT HAVE TIME TO BE ESTATE ATTY.

(2) EXECUTOR, FRANK SARACENO, IS IN NURSING HOME SINCE APRIL OF 2015. HE UNDERSTANDS WHAT'S GOING ON AND CAN SIGN. SOME SHORT TERM MEMORY ISSUE, BUT MORE OF PHYSICAL ISSUES AFTER FALLS.

(3) ONE OF BENEFICIARY, JOHN SARACENO, IS REFUSING TO ACCEPT PIANO. ALL OTHER DISTRIBUTIONS SEEM TO BE COMPLETE.

CLERK TOLD BARBARA THAT THE COURT WILL GET BACK TO HER ABOUT 207.42 OR CLOSING, AND ATTY ISSUE.

File#: 2010-3397 Probate Petition

Event Date:

Created on 8/2/2016 by kmatsuha

EMAIL TO ATTY, MAIL TO FIDUCIARY

Please see attached court correspondence.

Attached are the PDF images for the following File:

File# 2010-3397 Filename- Antoinette A Saraceno

CLERK LETTER

207.42 1ST WARNING

File#: 2010-3397 Probate Petition

Event Date:

Created on 7/17/2014 by cmdaniel

TC TO ATTY MILLER'S OFFICE RE: NEEDING ORIGINAL 207.42 REPORT. SPOKE WITH SECRETARY. STATES SHE WILL LOCATE THE ORIGINAL AND SEND IT TO US.

File#: 2010-3397 Probate Petition

Event Date:

Created on 5/1/2014 by cmdaniel

Sticky Notes for
File Name: Antoinette A Saraceno

FAXED COPY OF 207.42 RECEIVED. CITATION IS WITHDRAWN. FAX SENT TO ATTY AS FOLLOWS:

<HTML><META HTTP-EQUIV="content-type" CONTENT="text/html; charset=utf-8">

<p>Mr. Miller:</DIV>

<p> </DIV>

<p>We have received the faxed copy of the 207.42 Report for the above Estate. The Citation returnable on May 2, 2014 has been <U>withdrawn</U> and it will not be necessary to appear.</DIV>

<p> </DIV>

<p>Please be advised we require the <U>original</U> document. Please submit this to the Court as soon as possible. As long as we receive the original 207.42 Report this matter is settled and you may file the closing documents once the receipts and releases have been received from the beneficiaries.</DIV>

<p> </DIV>

<p>Camie Daniels</DIV>

<p>Senior Court Office Assistant </DIV>

File#: 2010-3397 Probate Petition

Event Date:

Created on 4/7/2014 by dastone

TC W/DONNA FROM ATTY OFFICE; WILL SUBMIT 207.42 STATING ALL HAS BEEN DISTRIBUTED AND WORKING ON OBTAINING CLOSING DOCUMENTS SO THAT THIS MAY BE REMOVED FROM COURT CALENDAR; DONNA INQUIRED HOW TO PROCEED IF ONE BENEFICIARY WILL NOT COOPERATE AND WOULD NOT TAKE THE PIANO; CLERK STATED THEY MAY NEED TO DO A FORMAL ACCOUNTING

File#: 2010-3397 Probate Petition

Event Date:

Created on 1/8/2014 by cmdaniel

TC FROM ATTY'S OFFICE. FAX DATED 12/27/13 IS ILLEGIBLE. FAX RE-SENT THIS DATE (207.42 2ND WARNING).

File#: 2010-3397 Probate Petition

Event Date:

Created on 3/27/2012 by dastone

CONF W/ATTY BILL CIARAVINO (754-1310) RE QUESTIONS CONCERNING OBJECTIONS FILED BY JOHN SARACENO; CLERK CONFIRMED THAT OBJECTANT APPEARED BY PHONE AT INITIAL RETURN DATE; FILED OBJECTIONS WITHOUT SENDING TO ATTORNEY; MOTION TODISMISS FILED BY ATTY; ORDER TO DISMISS BASED ON PAPERS FILED SIGNED BY JUDGE

File#: 2010-3397 Probate Petition

Event Date:

Created on 3/20/2012 by dastone

TC W/DONNA FROM ATTY MILLER OFFICE; ATTY WILL BE REQUESTING CERTIFICATES FOR REAL ESTATE CLOSING; CLERK STATED THAT WE COULD PREPARE CERTIFICATES WHILE ATTY WAITS; IT IS ANTICIPATED THAT INVENTORY WILL BE AMENDED AT A LATER DATE

File#: 2010-3397 Probate Petition

Event Date:

Created on 8/2/2011 by dastone

TC W/JOHN SARACENO RE NOTICE OF MOTION TO DISMISS; CLERK INFORMED HIM THAT SHE CANNOT PROVIDE ADVICE; JUDGE TO MAKE DECISION RE MOTION TO DISMISS ON 08/22/11 NO COURT APPEARANCE SCHEDULED; MR SARACENO INQUIRED ABOUT SUBMITTAL OF DOCUMENTS TO COURT; CLERK INFORMED HIM THAT ATTY MILLER MUST RECEIVE COPIES OF ANYTHING THAT IS SUBMITTED

File#: 2010-3397 Probate Petition

Event Date: 07-18-2011

Sticky Notes for
File Name: Antoinette A Saraceno

Created on 7/18/2011 by dastone Conference: Phone by
 TC W/JOHN SARACENO (OBJECTANT) RE STATUS; CLERK INFORMED HIM THAT AFFIDAVIT
 OF SERVICE RECEIVED ON 06/27/11; AWAITING RESPONSE FROM PETITIONER'S ATTORNEY
 MILLER

File#: 2010-3397 Probate Petition Event Date: 06-24-2011
 Created on 6/24/2011 by dastone Conference: Phone by
 TC W/DONNA FROM ATTY OFFICE; HAVE NOT BEEN SERVED OBJECTIONS; WILL BE FILING A
 MOTION TO DISMISS

File#: 2010-3397 Probate Petition Event Date: 06-16-2011
 Created on 6/16/2011 by knatwick Conference: Phone by Law Clerk Or Law Department
 ADVISED CHIEF CLERK THAT CITATION ON OBJECTIONS MUST BE SERVED UPON
 EVERYONE NAMED IN WILL, NOT JUST THOSE WHO RECEIVED NOTICE OF APPEARANCE.
 STATUTE SAYS CITATION MUST BE SERVED ON EVERYONE NAMED IN WILL WHO HAS NOT
 APPEARED. THE FILING OF WAIVERS AND CONSENTS IS NOT AN APPEARANCE FOR THE
 PURPOSE OF DETERMINING WHO MUST BE SERVED. SEE JUDICIAL NOTE THIS DATE.

File#: 2010-3397 Probate Petition Event Date: 06-08-2011
 Created on 6/8/2011 by dastone Conference: Phone by
 TC W/DONNY AT ATTY OFFICE RE STATUS; INFORMED THAT OBJECTIONS HAVE BEEN FILED
 AND OBJECTANT HAS BEEN INFORMED THAT HE MUST SERVE THEM ON ATTY MILLER

File#: 2010-3397 Probate Petition Event Date: 06-07-2011
 Created on 6/7/2011 by dastone Conference: Phone by
 TC W/JOHN SARACENO JR RE FAX SENT BY CLERK (NEVER RECEIVED); CLERK INFORMED
 HIM THAT IT WAS SENT TWICE; COPY OF OBJECTIONS AND AFFIDAVIT OF SERVING BEING
 MAILED TO MR SARACENO THIS DATE

/DAS

File#: 2010-3397 Probate Petition Event Date: 06-01-2011
 Created on 6/1/2011 by dastone Conference: Phone by
 TC W/JOHN SARACENO; REQUESTED COPY OF OBJECTIONS SO THAT HE MAY SERVE ATTY
 MILLER; REQUESTED SAMPLE AFFIDAVIT OF SERVICE; CLERK FAXED COPY OF OBJECTIONS
 AND COPY OF CLERK LETTER W/AFFIDAVIT OF SERVICE TO [REDACTED]

File#: 2010-3397 Probate Petition Event Date: 05-26-2011
 Created on 5/26/2011 by cmdaniel Conference: In Person by Chief Or Deputy Chief Clerk
 ATTY RICHARD MILLER APPEARED AT PUBLIC WINDOW INQUIRING AS TO WHETHER
 OBJECTIONS HAD BEEN FILED ON THIS MATTER. A REVIEW OF THE DATABASE SHOWS
 OBJECTIONS WERE FILED 5/9/11. A LETTER FROM THE COURT TO OBJECTANT SHOWS
 DIRECTION THAT THE OBJECTIONS MUST BE SERVED ON ATTY MILLER AND AN AFFIDAVIT
 OF SERVICE FILED WITH THE COURT THEREAFTER. ATTY MILLER ADVISED OF THIS
 INFORMATION.

File#: 2010-3397 Probate Petition Event Date: 05-19-2011
 Created on 5/19/2011 by dastone Conference: Phone by
 TC W/DONNA FROM ATTY MILLER'S OFFICE; INQUIRED ABOUT STATUS; CLERK INFORMED
 HER THAT OBJECTIONS WERE FILED AND CLERK HAD SENT LETTER TO OBJECTANT
 TELLING HIM THAT HE HAD TO SERVE THE OBJECTIONS ON ATTY MILLER

/DAS

File#: 2010-3397 Probate Petition Event Date: 05-16-2011

Sticky Notes for
File Name: Antoinette A Saraceno

Created on 5/16/2011 by dastone Conference: In Person by
 CONF W/LAW CLERK RE OBJECTIONS FILED; SERVICE BY JOHN SARACENO NEEDED UPON
 RICHARD MILLER ESQ; ATTY MILLER THEN NEEDS TO SUBMIT CITATION TO PARTIES WHO
 RECEIVED NOTICE OF PROBATE; NOTICE OF APPEARANCE WILL NEED TO BE SENT TO
 THOSE PARTIES WHO HAVE PREVIOUSLY WAIVED;

PHONE CALL FROM JOHN SARACENO RE STATUS (APPROX 1:00PM); CLERK INFORMED
 MEETING WITH LAW CLERK AND REQUESTED THAT HE CALL BACK IN ONE HOUR. HE HAS
 NOT CALLED BACK.

File#: 2010-3397 Probate Petition Event Date: 05-02-2011

Created on 5/2/2011 by dastone Conference: Phone by Chief Or Deputy Chief Clerk
 TC W/JOHN SARACENO; INQUIRED ABOUT WHAT CONTENT NEEDS TO BE IN PROBATE
 OBJECTIONS; CLERK INFORMED HIM THAT WE COULD NOT PROVIDE LEGAL ADVICE;
 INFORMED HIM THAT FILING FEE IS \$150; ATTORNEY REFERRAL PHONE NUMBER GIVEN

File#: 2010-3397 Probate Petition Event Date: 04-27-2011

Created on 4/27/2011 by cmdaniel Conference: Phone by Chief Or Deputy Chief Clerk
 TC FROM ATTORNEY MILLER. CONFIRMS THAT HE DOES NEED 3 LETTERS TESTAMENTARY.

HE WILL BE IN TIOGA COUNTY ON ANOTHER CASE 4/28/2011 AND CAN PICK THEM UP THEN
 IF THEY ARE AVAILABLE. HE REQUESTS GIVE A CALL TO HIS OFFICE WHEN THEY ARE
 READY FOR PICK UP.

File#: 2010-3397 Probate Petition Event Date: 04-15-2011

Created on 4/15/2011 by dastone Conference: Phone by Chief Or Deputy Chief Clerk
 TC W/JOHN SARACENO RE OBJECTION FORM; CLERK INFORMED HIM THAT THERE IS NO
 OFFICIAL FORM FOR OBJECTIONS BUT THAT PROPER FORMAT MUST BE FILED AND HE MAY
 NEED TO RESEARCH OR RETAIN AN ATTORNEY; ATTORNEY REFERRAL NUMBER GIVEN

File#: 2010-3397 Probate Petition Event Date: 04-11-2011

Created on 4/11/2011 by dastone Conference: Email by Chief Or Deputy Chief Clerk
 COPY OF CORRESP RECEIVED FROM JOHN I SARACENO ON 04/08/11 EMAILED TO ATTY
 MILLER

File#: 2010-3397 Probate Petition Event Date: 04-11-2011

Created on 4/11/2011 by dastone Conference: Phone by Chief Or Deputy Chief Clerk
 VM LEFT FOR JOHN I SARACENO RE REQUEST MADE; PHONE NUMBER LEFT WITH A
 REQUEST THAT HE CONTACT SURROGATE'S COURT

(JUDGE HAS APPROVED REQUEST TO APPEAR ON 4/15/11 VIA TELEPHONE -- THIS MESSAGE
 NOT LEFT ON VM BECAUSE VM DID NOT CONFIRM THAT IT WAS HIS PHONE NUMBER)

File#: 2010-3397 Probate Petition Event Date: 04-06-2011

Created on 4/6/2011 by dastone Conference: Email by Chief Or Deputy Chief Clerk
 EMAIL TO ATTY MILLER INQUIRING IF TIMELY SERVICE WAS MADE UPON JOHN SARACENO
 JR FOR THE UPCOMING RETURN DATE OF 04/15/2011 AT 9:00

File#: 2010-3397 Probate Petition Event Date:

Created on 3/16/2011 by cmdaniel

Sticky Notes for
File Name: Antoinette A Saraceno

TC FROM JOHN SARACENO, DISTRIBUTE. HE WAS INQUIRING AS TO THE STATUS OF THIS PROCEEDING. I INFORMED HIM THERE IS A COURT DATE OF 4/15/2011. (HE STATED HE HAD NOT RECEIVED A CITATION). HE LIVES IN CALIFORNIA AND WOULD NOT BE ABLE TO APPEAR IN PERSON AND WANTED TO KNOW IF HE COULD APPEAR BY PHONE ON THAT DATE BECAUSE HE HAS CONCERNS AS TO THE CHOICE FOR EXECUTOR. I TOLD HIM HE WOULD NEED TO PUT THIS REQUEST IN WRITING FOR THE JUDGE TO REVIEW.

File#: 2010-3397 Probate Petition

Event Date: 01-28-2011

Created on 1/28/2011 by dastone Conference: Phone by Chief Or Deputy Chief Clerk
TC W/DONNA FROM ATTY OFFICE; SHE HAS AMENDED PETITION, OBTAINED FAMILY TREE, IS SENDING NOTICE OF PROBATE TO (ONE NOTICE TO ALL 19 IS ACCEPTABLE) AND HAS SENT OUT WAIVERS FOR SIGNATURE; WILL WAIT UNTIL ALL SIGNED WAIVERS HAVE BEEN RECEIVED BEFORE FILING THEM WITH COURT

File#: 2010-3397 Probate Petition

Event Date:

Created on 1/26/2011 by cmdaniel
TC FROM JOHN SARACENO, A DISTRIBUTE. HE RECEIVED A WAIVER & CONSENT REQUESTING SIGNATURE FROM ATTY FOR ESTATE. HE DOES NOT APPROVE OF THIS PROBATE PROCEEDING AND TOLD ME HE WANTS TO 'CONTEST' THIS AND THAT HE IS WRITING A LETTER TO THE JUDGE. I TOLD HIM HE WAS WELCOME TO DO THAT, BUT THAT COULD NOT GIVE HIM LEGAL ADVICE, AND THAT PERHAPS AN ATTORNEY COULD HELP HIM. HE DID NOT WANT THE ATTY REFERRAL NUMBER. HE ALSO ASKED FOR THE ATTY GRIEVANCE NUMBER, AS HE SAID HE HAS A COMPLAINT AGAINST THE ATTY FOR THE ESTATE. I GAVE HIM THAT PHONE NUMBER.

File#: 2010-3397 Probate Petition

Event Date: 01-05-2011

Created on 1/5/2011 by dastone Conference: Email by Chief Or Deputy Chief Clerk
EMAIL TO ATTY MILLER RE INITIAL REVIEW OF PETITION AND DOCUMENTATION NEEDED

File#: 2010-3397 Probate Petition

Event Date:

Created on 12/23/2010 by cmdaniel
TC FROM ATTY MILLER INQUIRING AS TO THE STATUS OF THIS ESTATE. ADVISED HIM THE MATTER IS UNDER REVIEW, DID NOT SEE ANY NOTES INDICATING DOCUMENTS WERE STILL NEEDED.

In a Surrogate's Court held in and for the
County of Tioga at the County
Courthouse, Village of Owego, State of
New York on the 26 day of August,
2011.

Present: Hon. Vincent Sgueglia

In the Matter of a Probate Proceeding
in the Estate of

ORDER

ANTOINETTE A. SARACENO,

A duly verified Amended Petition having been filed herein by Frank Saraceno, Sr., for the probate of a paper writing bearing date January 3, 2007, purporting to be the Last Will and Testament of ANTOINETTE A. SARACENO, late of the County of Tioga, deceased, and

A citation having been duly issued and served or waived in this matter, and John I. Saraceno, Jr., (hereinafter "Objectant"), having appeared on April 25, 2011, on the return of the citation and having been given 30 days by the Surrogate to submit any objections to probate; and

The Petitioner having moved to Dismiss the objections for failure to timely file said objections and for admission of the proffered instrument to probate; and it appearing that the Objectant, by unverified letter dated May 9, 2011, submitted his objections to the court clerk's office May 9, 2011, but did not serve the same upon the Petitioner's attorney until June 23, 2011;

NOW THEREFORE upon the motion of the Petitioners and due deliberation being had thereon, the Court finds that the Objections must be dismissed.

SCPA 302 (1)(c) requires mandatory service of answers or objections on petitioners on the date directed by the court. Filing this pleading with the clerk without service upon the petitioner is not a proper filing. Since the objectant failed to file a properly verified pleading within the time set forth, as he failed to serve it within that time upon the Petitioners, he is in default and the objection may be treated as a nullity. (SCPA 302[3].)

Additionally, the objections failed to allege "facts" constituting grounds for an objection, with respect to the genuine nature of the Will, or fraud or undue influence. Undue influence requires allegations of moral coercion which could not be resisted, so that the testator did that which was against her free will and desire, but which she was unable to refuse or too weak to resist. (*In re Walther's Will* 6 NY2d 49, 53). Fraud is a knowingly false statement made to the decedent which led her to dispose of her property in a manner differently than she otherwise would have. (*In re Eastman* 63 AD3d 738, 740). Even if the



decendent in 2007 or at another earlier time had another Will prepared, as the Objectant alleges, there are no facts alleged that would demonstrate that the Will offered for probate was not genuine or the latest Will signed by the decedent or that she was not free of restraint when it was executed. Since the allegations must be facts and the allegations set forth in the objectant's pleadings are merely conclusions they must be dismissed.

It is therefore ORDERED, ADJUDGED and DECREED, that the said objections to the said petition be and the same are hereby dismissed.

Dated: This 26 day of August, 2011.



Surrogate

To: Richard H. Miller, II. Esq., attorney for Petitioner
John I. Saraceno, Jr., Objectant *pro se*

NOTICE OF ENTRY
PLEASE BE ADVISED THAT THIS DOCUMENT WAS
ENTERED IN THE TIOGA COUNTY SURROGATE'S COURT
CLERK'S OFFICE ON THE

26th DAY OF August 2011
CLERK Michael A. Stone

Saraceno, Antoinette A

P

SURROGATE'S COURT OF THE STATE OF NEW YORK
COUNTY OF TIOGA

2010-3397

PROBATE PROCEEDING,
Will of

PETITION FOR PROBATE

ANTOINETTE A. SARACENO

- [X] Letters Testamentary
[] Letters of Trusteeship
[] Letters of Administration et al

Deceased.

TO THE SURROGATE'S COURT, COUNTY OF TIOGA
It is respectfully alleged:

1. (a) The name, citizenship, domicile or in the case of a bank or trust company, its principal office) and interest in this proceeding of the Petitioner are as follows:

Name: FRANK SARACENO, SR.

Domicile or Principal Office:

(Street and Number)

Endicott,
(City, Village or Town)

New York
(State)

13760
(Zip Code)

Mailing Address:

(If different from domicile)

Citizen of: USA

Name:

Domicile or Principal Office:

(Street and Number)

(City, Village or Town)

(State)

(Zip Code)

Mailing Address:

(If different from domicile)

Citizen of:

Interest(s) of Petitioner(s): [XX] Alternate Executor named in decedent's Will
[Check one] [] Other (Specify)

1. (b) The proposed Executor [] is [X] is not an attorney.
[NOTE: A sole Executor-Attorney must comply with 22 NYCRR 207.16(e)]

1. (c) The proposed Executor [] is [X] is not the attorney-draftsperson, a then-affiliated attorney or employee thereof.

[NOTE: An attorney-draftsperson, a then-affiliated attorney or employee thereof must comply with SCPA 2307-a]

2. The name, domicile, date and place of death, and national citizenship of the above named decedent are as follows:

- (a) Name: Antoinette A. Saraceno
(b) Date of Death: October 15, 2010
(c) Place of Death: Wilson Memorial Hospital, Johnson City, NY 13790
(d) Domicile Street: [REDACTED]
City, Town, Village: [REDACTED] (Town of Owego)
County: Tioga State: New York
(e) Citizen of: USA



3. The Last Will, herewith presented, relates to both real and personal property and consists of an instrument or instruments dated as shown below and signed at the end thereof by the decedent and the following attesting witnesses:

January 3, 2007

(Date of Will)

Lisa M. Temple & Donna Filip

(Names of All Witnesses to Will)

N/A

(Date of Codicil)

(Names of All Witnesses to Codicil)

4. No other will or codicil of the decedent is on file in this Surrogate's Court, and upon information and belief, after a diligent search and inquiry, including a search of any safe deposit box, there exists no will, codicil or other testamentary instrument of the decedent later in date to any of the instruments mentioned in Paragraph 3 except as follows:

[Enter "NONE" or specify]

NONE

5. The decedent was survived by distributees classified as follows: [Information is required only as to those classes of surviving relatives who would take the property of decedent pursuant to EPTL 4-1.1 and 4-1.2. State the number of survivors in each class. Insert "NO" in all prior classes. Insert "X" in all subsequent classes].

- a. [NO] Spouse (husband/wife)
- b. [NO] Child or children and/or issue of predeceased child or children. [Must include marital, nonmarital, adopted, or adopted-out child under DRL Section 117]
- c. [NO] Mother/Father.
- d. [3] Sisters and/or brothers, either of the whole or half blood, and issue of predeceased sisters and/or brothers (nieces/nephews, etc.)
- e. [X] Grandparents. [Include maternal and paternal]
- f. [X] Aunts and/or uncles, and children of predeceased aunts and/or uncles (first cousins). [Include maternal and paternal]
- g. [X] First cousins once removed (children of predeceased first cousins). [Include maternal and paternal]

6. The names, relationships, domicile and addresses of all distributees (under EPTL 4-1.1 and 4-1.2) of each person designated in the Will herewith presented as primary executor, of all persons adversely affected by the purported exercise by such Will of any power of appointment, of all persons adversely affected by any codicil and of all persons having an interest under any other Will of the decedent on file in the Surrogate's Court, are hereinafter set forth in subdivisions (a) and (b).

[If the propounded will purports to revoke or modify an inter vivos trust or any other testamentary substitute, list the names, relationships, domicile and addresses of the trustee and beneficiaries affected by the will in subparagraphs (a) and (b) below. Submit trust agreement]

(a) All persons and parties so interested who are of full age and sound mind or which are corporations or associations are as follows:

<u>Name and Relationship</u>	<u>Domicile Address and Mailing Address</u>	<u>Description of Legacy, Devise or Other Interest, or Nature of Fiduciary Status</u>
Frank Saraceno, Sr. Brother	[REDACTED]	Petitioner, Distributee, 1/4 residuary and 1/4 tangible personal property nominated Second Alternate Executor,
Salvatore Saraceno aka Sam Saraceno Brother	[REDACTED]	Distributee, 1/4 residuary and 1/4 tangible personal property, nominated as Executor
Tony Saraceno aka Anthony Saraceno, Sr. Brother	[REDACTED]	Distributee, 1/4 residuary and 1/4 tangible personal property, Nominated First Alternate Executor

- (b) All persons so interested who are persons under disability, are as follows:
[Furnish all information specified in NOTE following 7b]

<u>Name and Relationship</u>	<u>Domicile Address and Mailing Address</u>	<u>Description of Legacy, Devise or Other Interest, or Nature of Fiduciary Status</u>
NONE	NONE	NONE

7. (a) The names and domiciliary addresses of all substitute or successor executors and of all trustees, guardians, legatees, devisees, and other beneficiaries named in the Will and/or trustees and beneficiaries of any inter vivos trust designated in the propounded Will other than those named in Paragraph 6 herewith are as follows:

<u>Name and Relationship</u>	<u>Domicile Address and Mailing Address</u>	<u>Description of Legacy, Devise or Other Interest, or Nature of Fiduciary Status</u>
John I. Saraceno Jr. Nephew		Beneficiary
Frank Saraceno Jr. Nephew		Beneficiary
[REDACTED] Grand Niece		Beneficiary
[REDACTED] Grand Niece		Beneficiary
Lisa Strahley (Kevin Strahley, spouse) Niece		Beneficiary
Anthony Saraceno (Liz Saraceno, spouse) Nephew		Beneficiary
Erin Singleton Grand Niece		Beneficiary
Emily Kniffen Grand Niece		Beneficiary

- (b) All such legatees, devisees and other beneficiaries who are persons under disability are as follows: [Furnish all information specified in NOTE below]

<u>Name</u>	<u>Domicile Address</u>	<u>Description of Legacy, Devise Or Other</u>
NONE	NONE	NONE

There are no known Court appointed Guardians for any of the individuals named above.
[NOTE: In the case of each infant, state (a) name, birth date, relationship to decedent, domicile and residence address, and the person with whom he/she resides; (b) whether or not he/she has a court-appointed guardian (if not, so state); and whether or not his/her father and/or mother is living; and (c) the name and residence address of any court-appointed guardian and the information regarding such appointment. In the case of each other person under a disability, state (a) name, relationship to decedent, and residence address; (b) facts regarding his disability including whether or not a committee, conservator, guardian, or any other fiduciary has been appointed and whether or not he/she has been committed to any institution; and (c) the names and addresses of any committee, person or institution having care and custody of him/her, conservator, guardian and any relative or friend having an interest in his/her welfare. In the case of a person confined as a prisoner, state place of incarceration and list any person having an interest in his/her welfare. In the case of unknowns, describe such person in the same language as will be used in the process.]

8. (a) No beneficiary under the propounded Will, listed in Paragraph 6 or 7 above, had a confidential relationship to the decedent, such as attorney, accountant, doctor, or clergy person, except: [Enter "NONE" or indicate the nature of the confidential relationship].

NONE

- (b) No persons, corporations or associations are interested in this proceeding other than those mentioned above.

9. (a) To the best of the knowledge of the undersigned, the approximate total value of all property constituting the decedent's gross testamentary estate is greater than \$ 100,000.00 but less than \$ 150,000.00

Personal Property: \$ 0.00

Improved Real Property in New York State: \$97,000.00

Unimproved Real Property in New York State: \$ 0.00

Estimated gross rents for a period of 18 months: \$ 0.00

(b) No other testamentary assets exist in New York State, nor does any cause of action exist on behalf of the estate, except as follows: [Enter "NONE" or specify]

NONE

10. Upon information and belief, no other petition for the probate of any will of the decedent or for letters of administration of the decedent's estate has heretofore been filed in any court.

WHEREFORE, your petitioner(s) pray(s): (a) that process be issued to all necessary parties to show cause why the Will and the Codicil(s) set forth in Paragraph 3 and presented herewith should not be admitted to probate; (b) that an order be granted directing the service of process, pursuant to the provisions of Article 3 of the S.C.P.A., upon the persons named in Paragraph (6) hereof whose names or whereabouts are unknown and cannot be ascertained, or who may be persons on whom service by personal delivery cannot be made; and (c) that such Will and Codicil(s) be admitted to probate as a Will of real and personal property and that letters issue thereon as follows: [Check and complete all relief requested.]

[XX] Letters Testamentary to: FRANK SARACENO SR.

[] Letters of Trusteeship to:

f/b/o

[] Letters of Administration c.t.a. to:
and that petitioner(s) have such other relief as may be proper.

Dated: November 13, 2010

1.

Frank Saraceno Sr.

(Signature of Petitioner)

FRANK SARACENO, SR.

(Print Name)

3.

(Name of Corporate Petitioner)

(Signature of Officer)

(Print Name and Title of Officer)

2.

(Signature of Petitioner)

STATE OF NEW YORK)
COUNTY OF BROOME) SS.:

P-1 (12/98)

At a Surrogate's Court of the State of New York held in and for the County of Tioga at Owego, New York.

PRESENT: Hon. Vincent Sgueglia, Surrogate

**Probate Proceeding, Will of
Antoinette A Saraceno**

DECREE GRANTING PROBATE

File No. 2010-3397

Deceased.

A verified petition having been filed by Frank Saraceno Sr praying for a decree admitting to probate a written instrument dated January 3, 2007 propounded as the Last Will and Testament of the above named decedent; and

It satisfactorily appearing that all the persons required by law to be cited or who are interested in this proceeding have either failed to appear in response to a duly served citation or by their waiver and consent in writing duly executed and filed, waived the issuance and service upon them of a citation in this proceeding or have appeared and consented to the probate of the propounded instrument; and that notice of probate has been given to all persons entitled to such notice; and one or more parties having appeared and objected to the probate of the said Last Will and Testament, and said objections having been considered by the Court, settled or withdrawn; and

Proofs having been duly filed on behalf of the attesting witnesses to the foregoing testamentary instrument; and it appearing by such proofs that the same were duly executed and are genuine and valid and that the decedent at the time of executing same was in all respects competent to make a will and not under restraint; it is

ORDERED AND DECREED, that the instrument offered for probate herein be, and the same hereby is admitted to probate as the Last Will and Testament of the above-named decedent, valid to pass real and personal property, that the Will and this Decree be recorded and that Letters Testamentary issue to Frank Saraceno Sr upon properly qualifying for such office; and that if Preliminary Letters Testamentary were issued, the same are hereby revoked.

DATED: August 26, 2011



Vincent Sgueglia
Surrogate

NOTICE OF ENTRY
PLEASE BE ADVISED THAT THIS DOCUMENT WAS
ENTERED IN THE TIOGA COUNTY SURROGATE'S COURT
CLERK'S OFFICE ON THE

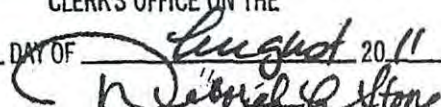
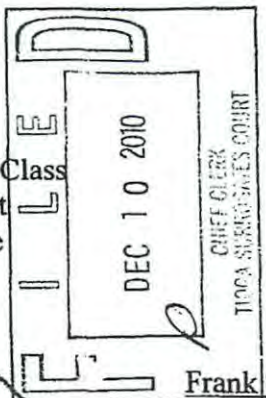
26th DAY OF August 2011
CLERK 



EXHIBIT
5C
1/18/11
Miller

FAMILY TREE

Cross Out Class
That is Not
Applicable



Children
or
Brothers/Sisters

Grandchildren
or
Nieces/Nephews

Great Grandchildren
or
Grandnieces/Grandnephews

Antoinette A. Saraceno
Decedent

Frank Saraceno, Sr.

Lisa Strahley
Frank Saraceno, Jr.

Name of Spouse

Salvatore Saraceno aka Sam Saraceno

Deceased
Date

Tony Saraceno aka Anthony Saraceno, Sr.

Anthony Saraceno, Jr. aka
Anthony Saraceno

Divorced
Date
☒ Never Married

Greg Saraceno, deceased

Josephine Singleton
Kathy Kniffen

Erin Singleton
Emily Kniffen

John Saraceno, Sr., deceased

John I. Saraceno, Jr.

John Saraceno, deceased died as an infant

Anthony Saraceno, deceased died as an infant

STATE OF NEW YORK
COUNTY OF TIOGA

FRANK SARACENO SR. being duly sworn, states that the charts contained on this paper are correct.

Sworn to me on November 23, 2010

Richard H. Miller II
NOTARY PUBLIC

RICHARD H. MILLER II
Notary Public, State of New York
NO. 02M15038440
Qualified in BROOME COUNTY
My Commission Expires JAN 23, 2011

NOTE: Complete reverse side of family tree form also

Form FT-1
Grandparents

Aunts and Uncles

First Cousins

**First Cousins Once Removed

Paternal Grandfather

Paternal Grandmother

Ignacio (John) Saraceno, deceased
Father of Decedent

Maternal Grandfather

Maternal Grandmother

Sophie Saraceno, deceased
Mother of Decedent

STATE OF NEW YORK
COUNTY OF TIOGA

Frank Saraceno, Sr. being duly sworn, states that the charts contained on this paper are correct.

Sworn to before me on November 23, 2010

NOTARY PUBLIC

RICHARD H. MILLER II
Notary Public, State of New York
NO. 02M15038440
Qualified in BROOME COUNTY
My Commission Expires JAN 23, 2011

**List First Cousins Once Removed by # that corresponds with deceased first cousin.

On the Date Written Below LETTERS are Granted by the Surrogate's Court, State of New York as follows:

Name of Decedent: **Antoinette A Saraceno**

File #: **2010-3397**

Date of Death: **October 15, 2010**

Domicile of Decedent: **County Of Tioga**

Fiduciary Appointed: **Frank Saraceno Sr**
Mailing Address [REDACTED]

Letters Issued: **LETTERS TESTAMENTARY**

Limitations: **NONE**

THESE LETTERS, granted pursuant to a decree entered by the court, authorize and empower the above-named fiduciary or fiduciaries to perform all acts requisite to the proper administration and disposition of the estate/trust of the Decedent in accordance with the decree and the laws of New York State, subject to the limitations and restrictions, if any, as set forth above.

Dated: **August 26, 2011**

IN TESTIMONY WHEREOF, the seal of the Tioga County Surrogate's Court has been affixed.

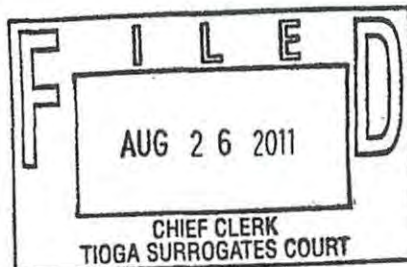
WITNESS, Hon Vincent Sgueglia, Judge of the Tioga County Surrogate's Court.

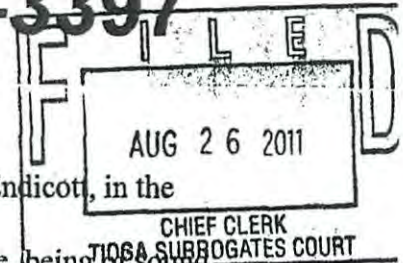



DEBORAH A STONE, Chief Clerk

These Letters are Not Valid Without the Raised Seal of the Tioga County Surrogate's Court

Attorney:
Richard H Miller II
2304 North Street
Endicott NY 13760



**LAST WILL AND TESTAMENT
OF****ANTOINETTE A. SARACENO****2010-3397**

ANTOINETTE A. SARACENO, residing at [REDACTED], Endicott, in the
County of Broome and State of New York, which I declare to be my domicile, being of sound

mind and memory, do hereby make, publish, and declare this to be my **LAST WILL AND
TESTAMENT**, hereby revoking all Wills and codicils at any time heretofore made by me. My
social security number is # [REDACTED].

FIRST: I am not married and have no children.

SECOND: I direct that all of my debts and funeral and administration expenses be paid
as soon after my demise as may be practical, except that the payment of any debt secured by a
mortgage or pledge of real or personal property may be postponed by my Executor/Executrix, as
hereinafter appointed.

THIRD: I give all tangible personal property, including, but not limited to, personal
effects, automobiles, furniture, furnishings, household goods, clothing, and jewelry owned by me
at the time of my death, and not otherwise disposed of herein, as follows:

- a. Citizen Bank Account # [REDACTED] in the amount of \$ 7,289.96 is to be used for
burial expenses.
- b. Citizen Bank Account # [REDACTED] in the amount of \$19,037.45 is to be divided
equally between my 18 grand nephews and grand nieces.
- c. Citizen Bank Account # [REDACTED] in the amount of \$1,645.21
- d. Visions Federal Credit Union Account in the amount of \$ 1,503.83



- e. Piano and dining room to John I. Saraceno, Jr, (California)
- f. Car - Grand Am to my brother Frank Saraceno, Sr
- g. Maple Bedroom set and 20 inch television to my brother Frank Saraceno, Sr.
- h. Beta VCR to Frank Saraceno, Sr
- i. Kitchen table and chairs, all dishes, glasses, Oneida 12 place silverware in hutch to
[REDACTED]
- j. Patio furniture and other bedroom furniture to Anthony and Liz Saraceno
- k. My mother's diamond ring to Erin Singleton
- l. My electronic equipment plus cabinet to Kevin and Lisa Strahley
- m. My Goosegirl Hummel doll to Emily Kniffen.
- n. My clothes - anyone can take them or they are to be given to the Salvation Army
- o. The diamond ring my brothers gave me to [REDACTED]
- p. Any home outdoor machinery to Frank Saraceno, Jr.
- q. Five Thousand (\$5,000.00) Dollars that will come in from IBM upon my death to
my nephew, Frank Saraceno, Jr.
- r. I give, devise and bequeath my interest in real property which I own to my brothers
as follows:

One Half ($\frac{1}{2}$) to my brother, Frank Saraceno, Sr.; One -Fourth($\frac{1}{4}$) to my brother
Anthony Saraceno, Sr.; and One-Fourth ($\frac{1}{4}$) to my brother Sam Saraceno.

FOURTH: All the rest, residue and remainder of my property, of every kind and nature and wheresoever situated, whether real or personal (my "residuary estate"), I give to my brothers, equally, if they survive me. If one of my brothers does not survive me, or if my brother survives

me and renounces or disclaims all or any portion of my estate, I direct my executors to divide my residuary estate, or that portion of my estate so renounced or disclaimed, to my nephews and nieces, in equal shares, to share and share alike, per stirpes.

FIFTH: Notwithstanding anything in this Will to the contrary, I direct that no trust created hereunder shall continue for a period longer than permissible under my domiciliary state's Rule Against Perpetuities, and upon the expiration of such period, each such trust shall terminate and the assets thereof shall be distributed outright to those persons then in being who would be entitled to receive the trust principal from that trust at the time of the termination specified.

SIXTH: If at the termination of any trust created under this Will any part of the trust principal is to be distributed to a person who shall then be the beneficiary of any other trust created under this Will, I direct that such person's part of the trust principal be added to his or her trust, to be administered and distributed as an integral part thereof.

SEVENTH: I confer upon my executors and upon any trustee serving under this Will all powers granted to fiduciaries under the laws of the state of New York, and particularly under the statutory provisions contained in Estates, Powers and Trust Law, Section 11-1.1, whether my estate is administered in the state of New York or elsewhere. In addition to the powers granted by law, I authorize my executors or other legal representatives of my estate and any trustee serving under this Will.

EIGHTH: I direct that all estate, inheritance, succession, transfer or other death taxes assessed by any taxing authority, whether foreign or domestic, in respect of all property taxable by reason of my death or by inclusion of such property in my gross estate for estate tax purposes, be paid, without apportionment, first out of that portion of my residuary estate which does not

qualify for the marital deduction and thereafter out of that portion of my residuary estate which does qualify for the marital deduction. However, the aforesaid notwithstanding, if, at the time of my death, I am the beneficiary of a qualified terminable interest property (QTIP) trust, and the principal of that trust is includible in my gross estate for tax purposes, it is my direction, pursuant to the provisions of Internal Revenue Code, Section 2207A, that my executors or the trustee of the trust withhold from the shares of the remaindermen of the trust an amount by which the estate tax in my estate exceeds the amount of the estate tax which would have been payable had the trust property not been included in my estate for tax purposes.

NINTH: If any person who may be interested in my estate dies at the same time as I do or under such circumstances that there is insufficient evidence to determine which of us died first, then it shall be presumed that such person predeceased me.

TENTH: Throughout this Will I direct that the term "give" shall be deemed to include the term "bequeath" or "devise" when appropriate.

ELEVENTH: I nominate and appoint my brother, Sam Saraceno, as Executor hereof. In the event that he should fail to qualify or cease to act, then I appoint my brother Tony Saraceno as alternate Executor and then Frank Saraceno, Sr.

TWELFTH: I direct that no executor, trustee or other legal representative of my estate shall be required to furnish any bond or other security in any jurisdiction.

THIRTEENTH: I hereby request that the services of my attorney, Richard H. Miller, II, Esq., be retained to assist my Executor in the administration of my Estate.

FOURTHTEENTH: If any party contests this will they will be disinherited.

IN WITNESS WHEREOF, I sign, seal, publish and declare this instrument as my Last Will and Testament on this 3rd day of January, 2007.

Antoinette A. Saraceno
ANTOINETTE A. SARACENO

We, whose names are hereto subscribed, do certify, that on the 3rd day of January, 2007, the above-named, ANTOINETTE A. SARACENO, subscribed her name to this Instrument in our presence and in the presence of each of us, and at the same time in our presence and hearing, declared the same to be her Last Will and Testament, and requested us and each of us to sign our names thereto as witnesses to the execution thereof, which we hereby do in the presence of the Testatrix and of each other, on the date of said Will, and right opposite our names our respective places of residence.

Lisa M. Temple
LISA M. TEMPLE _____ residing at Endicott, New York

Donna Filip
DONNA FILIP _____ residing at Binghamton, New York

AFFIDAVIT OF SUBSCRIBING WITNESSES
SCPA §1406

WILL OF : ANTOINETTE A. SARACENO
DATED: January 3rd, 2007
WITNESSED BY: RICHARD H. MILLER, II
Donna Filip



STATE OF NEW YORK:
: SS.:
COUNTY OF BROOME :

I, Donna Filip, residing at Binghamton, New York, being duly sworn, states as follows:

1. That I have been shown the instrument above described, purporting to be the Last Will and Testament of the above named person.

2. That on the date indicated in such instrument, I saw the person hereinbefore named subscribe the same at the place thereon where her signature appears and I heard the person declare such instrument to be her Last Will and Testament.

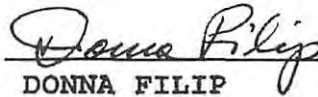
3. That I thereafter signed my name to such instrument as a witness thereto at the request of the said person and in her presence.

4. That at the time the said person subscribed and executed such instrument, the said person in all respects appeared to be and I am of the opinion and believe that said person was of full age, of sound and disposing mind, memory and understanding, competent to make a Will and not under any restraint.

5. That I saw the other witness above named sign as a witness at the end of said instrument and I know said signature was made at the request of and in the presence of said person.

6. That this affidavit has been made at the request of ANTOINETTE A. SARACENO, subsequent to the execution of the above described instrument by her.

Sworn to before me this 3rd
Day of January, 2007

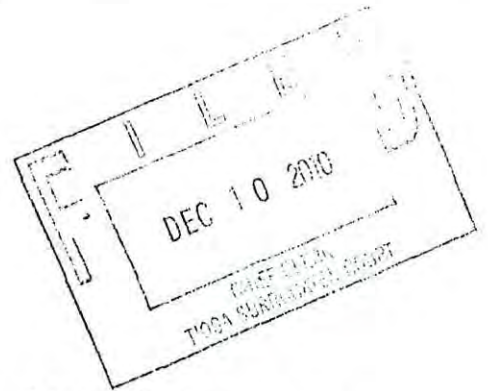

DONNA FILIP


NOTARY PUBLIC

RICHARD H. MILLER II
Notary Public, State of New York
NO. 021615038410
Qualified in BROOME COUNTY
My Commission Expires JAN 23, 2007

AFFIDAVIT OF SUBSCRIBING WITNESSES
SCPA §1406

WILL OF : ANTOINETTE A. SARACENO
DATED: January 3rd, 2007
WITNESSED BY: Lisa M. Temple
Donna Filip



STATE OF NEW YORK:
: SS.:
COUNTY OF BROOME :

I, LISA M. TEMPLE residing at Endicott, New York, being duly sworn, states as follows:

1. That I have been shown the instrument above described, purporting to be the Last Will and Testament of the above named person.

2. That on the date indicated in such instrument, I saw the person hereinbefore named subscribe the same at the place thereon where her signature appears and I heard the person declare such instrument to be her Last Will and Testament.

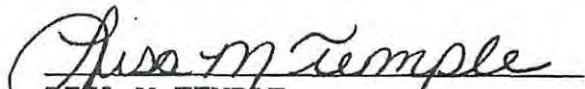
3. That I thereafter signed my name to such instrument as a witness thereto at the request of the said person and in her presence.

4. That at the time the said person subscribed and executed such instrument, the said person in all respects appeared to be and I am of the opinion and believe that said person was of full age, of sound and disposing mind, memory and understanding, competent to make a Will and not under any restraint.

5. That I saw the other witness above named sign as a witness at the end of said instrument and I know said signature was made at the request of and in the presence of said person.

6. That this affidavit has been made at the request of ANTOINETTE A. SARACENO, subsequent to the execution of the above described instrument by her.

Sworn to before me this 10th
Day of December, 2010


LISA M. TEMPLE


NOTARY PUBLIC

RICHARD H. MILLER II
Notary Public, State of New York
No. 0043996460
Qualified in BROOME COUNTY
My Commission Expires Jan 28, 2011



Tioga County Surrogate's Court

20 Court Street
P O Box 10
Owego, NY 13827-0010
(607)687-1303 Fax: (646)963-6398

Vincent Sgueglia
Surrogate

DEBORAH A STONE
Chief Clerk

August 26, 2011

Frank Saraceno Sr
[REDACTED]

clerk Attorney

Re: Estate Of Antoinette A Saraceno File# 2010-3397

Dear Fiduciary:

The court has recently appointed you to act as a fiduciary for the estate of the decedent named above. This letter is not your "Letter of Appointment". It is sent to help you during this difficult time and to advise you of some of your obligations, some of which may have to be met within a limited period of time as prescribed by law.

You are to collect all of the assets of the estate and keep an accurate record of them, including any income received. It will also be necessary to keep an accurate record of all expenditures. You need to determine whether any estate taxes will be due, and if so, pay them on time. You may wish to seek professional advice with regard to these duties.

An inventory of assets must be filed with the court within six months of the date of your appointment, or nine months from the date of death where an estate tax return will be filed.

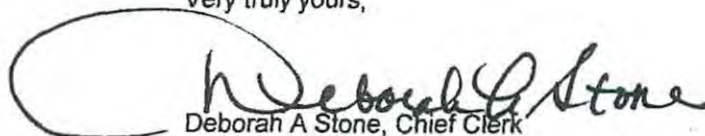
The decedent's creditors have at least seven months to file claims for debts of the decedent. No distribution of assets should be made to beneficiaries until you have paid or set aside sufficient funds to pay administration expenses, taxes, and claims.

It may be necessary to file a personal income tax return for the decedent for the year in which he or she died. It also may be necessary or advisable for you to file fiduciary income tax returns for the estate and you may need to seek professional help in the preparation of income tax returns.

If limitations have been placed on your Letters, you must abide by those limitations or risk possible sanctions by the court.

The purpose of this letter is to acquaint you with some of your responsibilities as a fiduciary. Please consult with your attorney to ensure that you fulfill your obligations.

Very truly yours,


Deborah A Stone, Chief Clerk



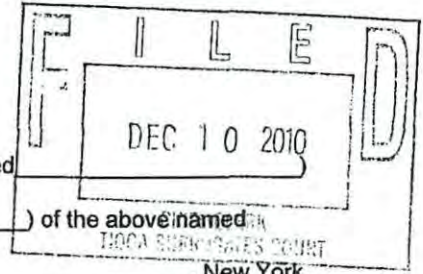
STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF TIOGA

PROBATE PROCEEDING,
WILL OF ANTOINETTE A. SARACENO

a/k/a _____
Deceased.

NOTICE OF PROBATE
(SCPA 1409)

File No. 2010-3397



Notice is hereby given that:

1. The Will dated January 3, 2007 (and Codicil dated _____
(and Codicil dated _____)
of the above named _____
decendent, domiciled at _____ County of Tioga, New York,
has been/will be offered for probate in the Surrogate's Court for the County of Tioga.

2. The name of proponent of said Will is Frank Saraceno, Sr.
whose address is _____

3. The name and post office address of each person named or referred to in the petition who has not been served or has not appeared, or waived service of process, with a statement whether such person is named or referred to in the will as legatee, devisee, trustee, guardian or substitute or successor executor, trustee or guardian, and as to any such person who is an infant or an incompetent, the name and post office address of a person upon whom service of process may be made on behalf of such infant or incompetent, is as follows:

NAME	MAILING ADDRESS	NATURE OF INTEREST OR STATUS
<u>John I. Saraceno, Jr.</u>	_____	<u>Piano and Dining Room</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Date December 10, 2010

[Note: Complete Affidavit of Mailing. If serving infant 14 years of age or older, list and mail to infant as well as parent or guardian.]

Name of Attorney: Richard H. Miller, II Tel. No: 607-785-7160

Address of Attorney: 2304 North Street, Endwell, New York 13760



AFFIDAVIT OF MAILING NOTICE OF PROBATE

STATE OF NEW YORK)
) ss.:
COUNTY OF BROOME)

Nicole A. Balles, residing at Johnson City, New York 13790 being duly sworn, says that she is over the age of 18 years, that on the 10th day of December, 2010, she deposited in the post office box regularly maintained by the government of the United States in the County of Broome, State of New York, a copy of the foregoing Notice of Probate contained in a securely closed postpaid wrapper directed to each of the persons named in said notice at the places set opposite their respective names.

Sworn to be fore me this 10th
day of December, 2010
Richard H. Miller II
Notary Public
Commission Expires:
(Affix Notary Stamp or Seal)

RICHARD H. MILLER II
Notary Public, State of New York
NO. 02M15035460
Qualified in BROOME COUNTY
My Commission Expires JAN 23, 2011

Nicole A. Balles
Signature

Nicole A. Balles
Print Name

Name of Attorney Richard H. Miller, II Tel. No.: 607-785-7160

Address of Attorney 2304 North Street, Endwell, New York 13760

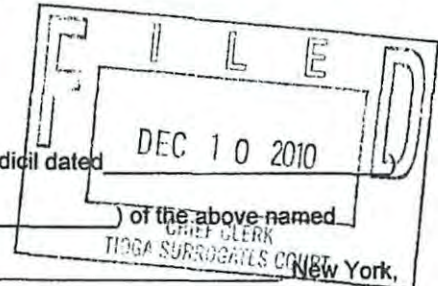
STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF TIOGA

PROBATE PROCEEDING,
WILL OF ANTOINETTE A. SARACENO

a/k/a _____
Deceased.

NOTICE OF PROBATE
(SCPA 1409)

File No. 2010-3397



Notice is hereby given that:

1. The Will dated January 3, 2007 (and Codicil dated _____
(and Codicil dated _____)
of the above-named
decedent, domiciled at _____ County of Tioga

has been/will be offered for probate in the Surrogate's Court for the County of Tioga

2. The name of proponent of said Will is Frank Saraceno, Sr.
whose address is _____

3. The name and post office address of each person named or referred to in the petition who has not been served or has not appeared, or waived service of process, with a statement whether such person is named or referred to in the will as legatee, devisee, trustee, guardian or substitute or successor executor, trustee or guardian, and as to any such person who is an infant or an incompetent, the name and post office address of a person upon whom service of process may be made on behalf of such infant or incompetent, is as follows:

NAME	MAILING ADDRESS	NATURE OF INTEREST OR STATUS
Frank Saraceno, Jr.	_____	Any home outdoor machinery and \$5,000.00 from IBM
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Date December 10, 2010

[Note: Complete Affidavit of Mailing. If serving infant 14 years of age or older, list and mail to infant as well as parent or guardian.]

Name of Attorney: Richard H. Miller, II Tel. No: 607-785-7160

Address of Attorney: 2304 North Street, Endwell, New York 13760

AFFIDAVIT OF MAILING NOTICE OF PROBATE

STATE OF NEW YORK)
) ss.:
COUNTY OF BROOME)

Nicole A. Balles, residing at Johnson City, New York 13790 being duly sworn, says that she is over the age of 18 years, that on the 10th day of December, 2010, she deposited in the post office box regularly maintained by the government of the United States in the County of Broome, State of New York, a copy of the foregoing Notice of Probate contained in a securely closed postpaid wrapper directed to each of the persons named in said notice at the places set opposite their respective names.

Sworn to be fore me this 10th
day of December, 2010
R. H. Miller II
Notary Public
Commission Expires:
(Affix Notary Stamp or Seal)

RICHARD H. MILLER II
Notary Public, State of New York
NO. 02815038440
Qualified in BROOME COUNTY
My Commission Expires JAN 23, 2011

Nicole A. Balles
Signature

Nicole A. Balles
Print Name

Name of Attorney Richard H. Miller, II Tel. No.: 607-785-7160

Address of Attorney 2304 North Street, Endwell, New York 13760

STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF TIOGA

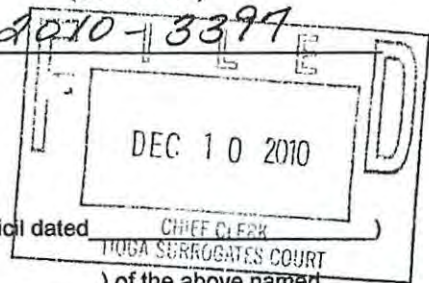
PROBATE PROCEEDING,
WILL OF ANTOINETTE A. SARACENO

a/k/a _____
Deceased.

NOTICE OF PROBATE
(SCPA 1409)

File No.

1010-13397



Notice is hereby given that:

1. The Will dated January 3, 2007 (and Codicil dated _____
(and Codicil dated _____) of the above named

decedent, domiciled at _____ County of Tioga, New York,
has been/will be offered for probate in the Surrogate's Court for the County of Tioga.

2. The name of proponent of said Will is Frank Saraceno, Sr.
whose address is _____

3. The name and post office address of each person named or referred to in the petition who has not been served or has not appeared, or waived service of process, with a statement whether such person is named or referred to in the will as legatee, devisee, trustee, guardian or substitute or successor executor, trustee or guardian, and as to any such person who is an infant or an incompetent, the name and post office address of a person upon whom service of process may be made on behalf of such infant or incompetent, is as follows:

NAME	MAILING ADDRESS	NATURE OF INTEREST OR STATUS
_____	_____	Kitchen table, Chairs, All dishes, Glasses and Oneida 12 piece silverware in hutch
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Date December 10, 2010

[Note: Complete Affidavit of Mailing. If serving infant 14 years of age or older, list and mail to infant as well as parent or guardian.]

Name of Attorney: Richard H. Miller, II Tel. No: 607-785-7160

Address of Attorney: 2304 North Street, Endwell, New York 13760

AFFIDAVIT OF MAILING NOTICE OF PROBATE

STATE OF NEW YORK)
) ss.:
COUNTY OF BROOME)

Nicole A. Balles, residing at Johnson City, New York 13790 being duly sworn, says that she is over the age of 18 years, that on the 10th day of December, 2010, she deposited in the post office box regularly maintained by the government of the United States in the County of Broome, State of New York, a copy of the foregoing Notice of Probate contained in a securely closed postpaid wrapper directed to each of the persons named in said notice at the places set opposite their respective names.

Sworn to be fore me this 10th
day of December, 2010
Richard H. Miller II

Notary Public

Commission Expires:

(Affix Notary Stamp or Seal)

RICHARD H. MILLER II
Notary Public, State of New York
NO. 02M1503844D
Qualified in BROOME COUNTY
My Commission Expires JAN 23, 2011

Nicole A. Balles
Signature

Nicole A. Balles
Print Name

Name of Attorney Richard H. Miller, II Tel. No.: 607-785-7160

Address of Attorney 2304 North Street, Endwell, New York 13760

STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF TIOGA

PROBATE PROCEEDING,
WILL OF ANTOINETTE A. SARACENO

a/k/a _____
Deceased.

NOTICE OF PROBATE

(SCPA 1409)

File No.

2010-3397

DEC 10 2010

CHIEF CLERK
TIOGA SURROGATES COURT

Notice is hereby given that:

1. The Will dated January 3, 2007 (and Codicil dated _____)
(and Codicil dated _____) of the above named
decedent, domiciled at _____ County of Tioga, New York,
has been/will be offered for probate in the Surrogate's Court for the County of Tioga.

2. The name of proponent of said Will is Frank Saraceno, Sr.

whose address is _____

3. The name and post office address of each person named or referred to in the petition who has not been served or has not appeared, or waived service of process, with a statement whether such person is named or referred to in the will as legatee, devisee, trustee, guardian or substitute or successor executor, trustee or guardian, and as to any such person who is an infant or an incompetent, the name and post office address of a person upon whom service of process may be made on behalf of such infant or incompetent, is as follows:

NAME	MAILING ADDRESS	NATURE OF INTEREST OR STATUS
_____	_____	Diamond ring
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Date December 10, 2010

[Note: Complete Affidavit of Mailing. If serving infant 14 years of age or older, list and mail to infant as well as parent or guardian.]

Name of Attorney: Richard H. Miller, II Tel. No: 607-785-7160

Address of Attorney: 2304 North Street, Endwell, New York 13760

AFFIDAVIT OF MAILING NOTICE OF PROBATE

STATE OF NEW YORK)
) ss.:
COUNTY OF BROOME)

Nicole A. Balles, residing at Johnson City, New York 13790 being duly sworn, says that she is over the age of 18 years, that on the 10th day of December, 2010, she deposited in the post office box regularly maintained by the government of the United States in the County of Broome, State of New York, a copy of the foregoing Notice of Probate contained in a securely closed postpaid wrapper directed to each of the persons named in said notice at the places set opposite their respective names.

Sworn to be fore me this 10th
day of December, 2010
Richard H. Miller II
Notary Public
Commission Expires:
(Affix Notary Stamp or Seal)

RICHARD H. MILLER II
Notary Public, State of New York
NO. 0281502840
Qualified in BROOME COUNTY
My Commission Expires JAN 23, 2011

Nicole A. Balles
Signature

Nicole A. Balles
Print Name

Name of Attorney Richard H. Miller, II Tel. No.: 607-785-7160

Address of Attorney 2304 North Street, Endwell, New York 13760

STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF TIOGA

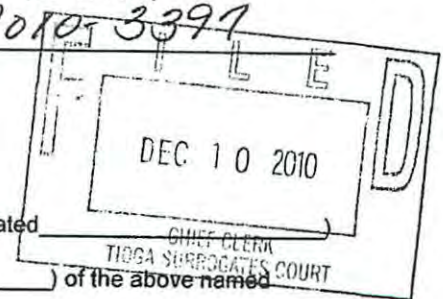
PROBATE PROCEEDING,
WILL OF ANTOINETTE A. SARACENO

a/k/a _____

Deceased.

NOTICE OF PROBATE
(SCPA 1409)

File No. 2010-3397



Notice is hereby given that:

1. The Will dated January 3, 2007 (and Codicil dated _____
(and Codicil dated _____) of the above named
decedent, domiciled at _____ County of Tioga, New York,
has been/will be offered for probate in the Surrogate's Court for the County of Tioga.

2. The name of proponent of said Will is Frank Saraceno, Sr.
whose address is _____

3. The name and post office address of each person named or referred to in the petition who has not been served or has not appeared, or waived service of process, with a statement whether such person is named or referred to in the will as legatee, devisee, trustee, guardian or substitute or successor executor, trustee or guardian, and as to any such person who is an infant or an incompetent, the name and post office address of a person upon whom service of process may be made on behalf of such infant or incompetent, is as follows:

NAME	MAILING ADDRESS	NATURE OF INTEREST OR STATUS
<u>Lisa Strahley</u>	_____	<u>Electronic equipment plus cabinet</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Date December 10, 2010

[Note: Complete Affidavit of Mailing. If serving infant 14 years of age or older, list and mail to infant as well as parent or guardian.]

Name of Attorney: Richard H. Miller, II Tel. No: 607-785-7160

Address of Attorney: 2304 North Street, Endwell, New York 13760

AFFIDAVIT OF MAILING NOTICE OF PROBATE

STATE OF NEW YORK)
) ss.:
COUNTY OF BROOME)

Nicole A. Balles, residing at Johnson City, New York 13790 being duly sworn, says that she is over the age of 18 years, that on the 10th day of December, 2010, she deposited in the post office box regularly maintained by the government of the United States in the County of Broome, State of New York, a copy of the foregoing Notice of Probate contained in a securely closed postpaid wrapper directed to each of the persons named in said notice at the places set opposite their respective names.

Sworn to be fore me this 10th
day of December, 2010
Richard H. Miller II

Notary Public
Commission Expires:
(Affix Notary Stamp or Seal)

RICHARD H. MILLER II
Notary Public, State of New York
NO. 0281503640
Qualified in BROOME COUNTY
My Commission Expires JAN 23, 2019

Nicole A. Balles
Signature

Nicole A. Balles
Print Name

Name of Attorney Richard H. Miller, II Tel. No.: 607-785-7160

Address of Attorney 2304 North Street, Endwell, New York 13760

STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF TIOGA

PROBATE PROCEEDING,
WILL OF ANTOINETTE A. SARACENO

a/k/a _____
Deceased.

NOTICE OF PROBATE
(SCPA 1409)

File No. 8015-3397 E

DEC 10 2010

CHIEF CLERK
TIOGA SURROGATES COURT

Notice is hereby given that:

1. The Will dated January 3, 2007 (and Codicil dated _____
(and Codicil dated _____) of the above named
decendent, domiciled at _____ County of Tioga, New York,
has been/will be offered for probate in the Surrogate's Court for the County of Tioga.

2. The name of proponent of said Will is Frank Saraceno, Sr.
whose address is _____

3. The name and post office address of each person named or referred to in the petition who has not been served or has not appeared, or waived service of process, with a statement whether such person is named or referred to in the will as legatee, devisee, trustee, guardian or substitute or successor executor, trustee or guardian, and as to any such person who is an infant or an incompetent, the name and post office address of a person upon whom service of process may be made on behalf of such infant or incompetent, is as follows:

NAME	MAILING ADDRESS	NATURE OF INTEREST OR STATUS
Anthony Saraceno	_____	Patio furniture and other bedroom furniture
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Date December 10, 2010

[Note: Complete Affidavit of Mailing. If serving infant 14 years of age or older, list and mail to infant as well as parent or guardian.]

Name of Attorney: Richard H. Miller, II Tel. No: 607-785-7160

Address of Attorney: 2304 North Street, Endwell, New York 13760

AFFIDAVIT OF MAILING NOTICE OF PROBATE

STATE OF NEW YORK)
) ss.:
COUNTY OF BROOME)

Nicole A. Balles, residing at Johnson City, New York 13790 being duly sworn, says that she is over the age of 18 years, that on the 10th day of December, 2010, she deposited in the post office box regularly maintained by the government of the United States in the County of Broome, State of New York, a copy of the foregoing Notice of Probate contained in a securely closed postpaid wrapper directed to each of the persons named in said notice at the places set opposite their respective names.

Sworn to be fore me this 10th
day of December, 2010
Richard H. Miller II
Notary Public

Commission Expires:
(Affix Notary Stamp or Seal)

RICHARD H. MILLER II
Notary Public, State of New York
NO. 02543025403
Qualified in BROOME COUNTY
My Commission Expires JAN 23, 2011

Nicole A. Balles
Signature

Nicole A. Balles
Print Name

Name of Attorney Richard H. Miller, II Tel. No.: 607-785-7160

Address of Attorney 2304 North Street, Endwell, New York 13760

STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF TIOGA

PROBATE PROCEEDING,
WILL OF ANTOINETTE A. SARACENO

a/k/a _____
Deceased.

NOTICE OF PROBATE
(SCPA 1409)

File No.

2010-3397

DEC 10 2010

CHIEF CLERK
TIOGA SURROGATES COURT

Notice is hereby given that:

1. The Will dated January 3, 2007 (and Codicil dated _____
(and Codicil dated _____) of the above named
decedent, domiciled at _____ County of Tioga, New York,
has been/will be offered for probate in the Surrogate's Court for the County of Tioga.

2. The name of proponent of said Will is Frank Saraceno, Sr.
whose address is _____

3. The name and post office address of each person named or referred to in the petition who has not been served or has not appeared, or waived service of process, with a statement whether such person is named or referred to in the will as legatee, devisee, trustee, guardian or substitute or successor executor, trustee or guardian, and as to any such person who is an infant or an incompetent, the name and post office address of a person upon whom service of process may be made on behalf of such infant or incompetent, is as follows:

NAME	MAILING ADDRESS	NATURE OF INTEREST OR STATUS
Erin Singleton	_____	Diamond ring
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Date December 10, 2010

[Note: Complete Affidavit of Mailing. If serving infant 14 years of age or older, list and mail to infant as well as parent or guardian.]

Name of Attorney: Richard H. Miller, II Tel. No: 607-785-7160

Address of Attorney: 2304 North Street, Endwell, New York 13760

AFFIDAVIT OF MAILING NOTICE OF PROBATE

STATE OF NEW YORK)
) ss.:
COUNTY OF BROOME)

Nicole A. Balles, residing at Johnson City, New York 13790 being duly sworn, says that she is over the age of 18 years, that on the 10th day of December, 2010, she deposited in the post office box regularly maintained by the government of the United States in the County of Broome, State of New York, a copy of the foregoing Notice of Probate contained in a securely closed postpaid wrapper directed to each of the persons named in said notice at the places set opposite their respective names.

Sworn to be fore me this 10th

day of December, 2010

R. H. Miller II

Notary Public

Commission Expires:

(Affix Notary Stamp or Seal)

RICHARD H. MILLER II
Notary Public, State of New York
NO. 028150244
Qualified in BROOME COUNTY
My Commission Expires JAN 23, 2011

Nicole A. Balles
Signature

Nicole A. Balles
Print Name

Name of Attorney Richard H. Miller, II Tel. No.: 607-785-7160

Address of Attorney 2304 North Street, Endwell, New York 13760

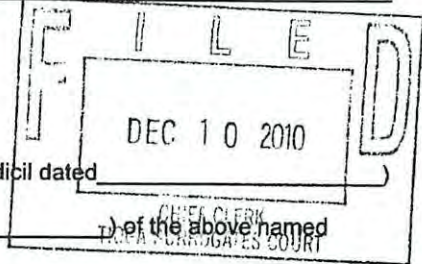
STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF TIOGA

PROBATE PROCEEDING,
WILL OF ANTOINETTE A. SARACENO

a/k/a _____
Deceased.

NOTICE OF PROBATE
(SCPA 1409)

File No. 2010-3397



Notice is hereby given that:

1. The Will dated January 3, 2007 (and Codicil dated _____
(and Codicil dated _____)
of the above named
decedent, domiciled at _____ County of Tioga, New York,
has been/will be offered for probate in the Surrogate's Court for the County of Tioga.

2. The name of proponent of said Will is Frank Saraceno, Sr.
whose address is _____

3. The name and post office address of each person named or referred to in the petition who has not been served or has not appeared, or waived service of process, with a statement whether such person is named or referred to in the will as legatee, devisee, trustee, guardian or substitute or successor executor, trustee or guardian, and as to any such person who is an infant or an incompetent, the name and post office address of a person upon whom service of process may be made on behalf of such infant or incompetent, is as follows:

NAME	MAILING ADDRESS	NATURE OF INTEREST OR STATUS
<u>Emily Kniffen</u>	_____	<u>Goosegirl Hummel doll</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Date December 10, 2010

[Note: Complete Affidavit of Mailing. If serving infant 14 years of age or older, list and mail to infant as well as parent or guardian.]

Name of Attorney: Richard H. Miller, II Tel. No: 607-785-7160

Address of Attorney: 2304 North Street, Endwell, New York 13760

AFFIDAVIT OF MAILING NOTICE OF PROBATE

STATE OF NEW YORK)
) ss.:
COUNTY OF BROOME)

Nicole A. Balles, residing at Johnson City, New York 13790 being duly sworn, says that she is over the age of 18 years, that on the 10th day of December, 2010, she deposited in the post office box regularly maintained by the government of the United States in the County of Broome, State of New York, a copy of the foregoing Notice of Probate contained in a securely closed postpaid wrapper directed to each of the persons named in said notice at the places set opposite their respective names.

Sworn to be fore me this 10th
day of December, 2010
Richard H. Miller II
Notary Public
Commission Expires:
(Affix Notary Stamp or Seal)

RICHARD H. MILLER II
Notary Public, State of New York
NO. 0241633640
Qualified in BROOME COUNTY
My Commission Expires JAN 23, 2011

Nicole A. Balles
Signature

Nicole A. Balles
Print Name

Name of Attorney Richard H. Miller, II Tel. No.: 607-785-7160

Address of Attorney 2304 North Street, Endwell, New York 13760



Tioga County Surrogate's Court

20 Court Street

P O Box 10

Owego, NY 13827-0010

(607)240-5389 Fax: (646)963-6398

TIOGASURROGATECOURT@COURTS.STATE.NY.US

Vincent Sgueglia
Surrogate

DEBORAH A STONE
Chief Clerk

March 01, 2012

Richard H Miller II Esq.
2304 North Street
Endicott NY 13760

RE: Estate of Antoinette A Saraceno, File# 2010-3397
Compliance with Uniform Rule 207.20

Dear Counsel:

Our records indicate that you are the attorney representing the above Estate. This is to advise you that a List of Assets (Inventory) has not yet been filed with the Court as required by Rule 207.20.

Rule 207.20 provides that the Court may refuse to issue certificates, may revoke Letters, or may disallow commissions or legal fees where the List of Assets is not filed.

Failure to file the List of Assets together with any filing fee due within 60 days of receipt of this letter may result in the issuance of an Order to Show Cause directing your personal appearance in court, and seeking removal of the fiduciary(s) for the estate. The Court may refuse to issue additional certificates of Letters, and may ultimately revoke the Letters and require an immediate filing of a formal accounting.

If the time for filing the List of Assets is still open because you have received an extension of time for filing an estate tax return, please reply in writing, indicating the date that the estate tax return is due. The List of Assets must also be filed with the Court by that date.

Very truly yours,

Camela M Daniels, Senior Court Office Assistant

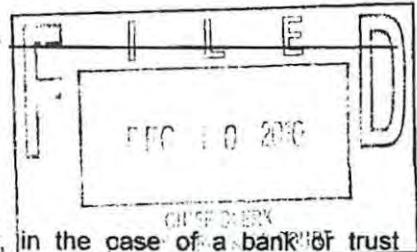


STATE OF NEW YORK
SURROGATE'S COURT : COUNTY OF TIOGA

RENUNCIATION OF NOMINATED
EXECUTOR and/or TRUSTEE

PROBATE PROCEEDING,
WILL OF ANTOINETTE A. SARACENO

File No.



a/k/a _____
Deceased.

I, Salvatore Saraceno aka Sam Saraceno domiciled at (or, in the case of a bank or trust company, its principal office) _____ nominated as an executor and/or trustee in the Will of Antoinette A. Saraceno dated January 3, 2007 late of _____ in the County of Tioga New York, hereby renounce the appointment and all right and claim to letters testamentary and/or letters of trusteeship of and under the Will or to act as executor and/or trustee thereof.

I hereby waive the issuance and service of a citation in the above entitled matter, and consent that the Will dated January 3, 2007, a copy of which has been received by the undersigned, be forthwith admitted to probate. I hereby consent that Letters [X] Testamentary [] of Administration c.t.a. [] of Trusteeship issue to Frank Saraceno, Sr. without the necessity of furnishing a bond. If a bond is furnished, I hereby waive and release all right to make any claim on the bond in any capacity whatsoever.

Salvatore Saraceno
(Signature)

(Name of Corporation)

Salvatore Saraceno aka Sam Saraceno
(Print Name)

(Name of Officer)

Date: November 23, 2010

STATE OF NEW YORK
COUNTY OF TIOGA ss.:

On November 23, 2010, before me personally appeared [INDIVIDUAL] [X] Salvatore Saraceno aka Sam Saraceno to me known and known to me to be the person described in and who executed the foregoing renunciation and duly acknowledged the execution thereof. [CORPORATION] [] _____ to me known, who duly swore to the foregoing instrument and who did say that he/she resides at _____ and that he/she is a _____ of _____ the corporation/national banking association described in and which executed such instrument; and that he/she signed his/her name thereto by order of the Board of Directors of the corporation.

Richard H. Miller, II
Notary Public

Commission Expires:
(Affix Notary Stamp or Seal)

RICHARD H. MILLER II
Notary Public, State of New York
NO. 10013-000010
Qualified in TIOGA COUNTY
My Commission Expires JAN 23, 2011

Name of Attorney Richard H. Miller, II Tel. No.: 607-785-7160

Address of Attorney 2304 North Street, Endwell, New York 13760



STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF TIOGA

PROBATE PROCEEDING,
WILL OF ANTOINETTE A. SARACENO

WAIVER OF PROCESS:
CONSENT TO PROBATE

a/k/a _____
Deceased.

File No. _____

To the Surrogate's Court, County of Tioga

The undersigned, being of full age and sound mind, residing at the address written below and interested in this proceeding as set forth in paragraph 6a of the petition, hereby waives the issuance and service of citation, in this matter and consents that the court admit to probate the decedent's Last Will and Testament dated January 3, 2007 (and codicils, if any, dated _____), a copy of each of which testamentary instrument had been received by me, and that

[X] Letters Testamentary issue to

Frank Saraceno, Sr.

[] Letters if Trusteeship issue to

of the following trusts:

11/23/10
Date

Salvatore Saraceno
Signature

Street Address

Brother
Relationship

Salvatore Saraceno aka Sam Saraceno
Print Name

Town/State/Zip

STATE OF NEW YORK
COUNTY OF BROOME

ss.:

On November 23, 2010, before me personally appeared Salvatore Saraceno aka Sam Saraceno to me known and known to me to be the person described in and who executed the foregoing waiver and consent and duly acknowledged the execution thereof.

Richard H. Miller II

Notary Public
Commission Expires:
(Affix Notary Stamp or Seal)

RICHARD H. MILLER II
Notary Public, State of New York
NO. 0056530450
Qualified in BROOME COUNTY
My Commission Expires JAN 23, 2011

Signature of Attorney:

Print Name: Richard H. Miller, II

Firm Name: The Law Office of Richard H. Miller, II

Address of Attorney: 2304 North Street, Endwell, New York 13760

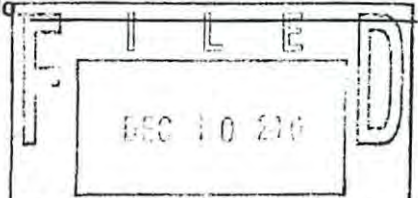
Richard H. Miller II
Tel No. 607-785-7160

STATE OF NEW YORK
SURROGATE'S COURT : COUNTY OF TIOGA

RENUNCIATION OF NOMINATED
EXECUTOR and/or TRUSTEE

PROBATE PROCEEDING,
WILL OF ANTOINETTE A. SARACENO

File No.



a/k/a _____
Deceased.

I, Tony Saraceno aka Anthony Saraceno, Sr. domiciled at (or, in the case of a bank or trust company, its principal office) _____, nominated as an executor and/or trustee in the Will of Antoinette A. Saraceno dated January 3, 2007 late of _____ in the County of Tioga New York, hereby renounce the appointment and all right and claim to letters testamentary and/or letters of trusteeship of and under the Will or to act as executor and/or trustee thereof.

I hereby waive the issuance and service of a citation in the above entitled matter, and consent that the Will dated January 3, 2007, a copy of which has been received by the undersigned, be forthwith admitted to probate. I hereby consent that Letters [X] Testamentary [] of Administration c.t.a. [] of Trusteeship issue to Frank Saraceno, Sr. without the necessity of furnishing a bond. If a bond is furnished, I hereby waive and release all right to make any claim on the bond in any capacity whatsoever.

Tony Saraceno
(Signature)

(Name of Corporation)

Tony Saraceno aka Anthony Saraceno, Sr.
(Print Name)

(Name of Officer)

Date: November 23, 2010

STATE OF NEW YORK
COUNTY OF TIOGA

ss.:

On November 23, 2010, before me personally appeared [INDIVIDUAL] [X] Tony Saraceno aka Anthony Saraceno, Sr. to me known and known to me to be the person described in and who executed the foregoing renunciation and duly acknowledged the execution thereof. [CORPORATION] [] _____ to me known, who duly swore to the foregoing instrument and who did say that he/she resides at _____ and that he/she is a _____ of _____ the corporation/national banking association described in and which executed such instrument; and that he/she signed his/her name thereto by order of the Board of Directors of the corporation.

Richard H. Miller, II
Notary Public

Commission Expires:

(Affix Notary Stamp or Seal)

RICHARD H. MILLER, II
Notary Public, State of New York
NO. 0231563449
Qualified in TIOGA COUNTY
My Commission Expires JAN 23, 2011

Name of Attorney Richard H. Miller, II

Tel. No.: 607-785-7160

Address of Attorney 2304 North Street, Endwell, New York 13760

STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF TIOGA

PROBATE PROCEEDING,
WILL OF ANTOINETTE A. SARACENO

a/k/a _____
Deceased.

WAIVER OF PROCESS:
CONSENT TO PROBATE

File No. _____

To the Surrogate's Court, County of Tioga

The undersigned, being of full age and sound mind, residing at the address written below and interested in this proceeding as set forth in paragraph 6a of the petition, hereby waives the issuance and service of citation in this matter and consents that the court admit to probate the decedent's Last Will and Testament dated January 3, 2007 (and codicils, if any, dated _____), a copy of each of which testamentary instrument had been received by me, and that

☒ Letters Testamentary issue to Frank Saraceno, Sr.

☐ Letters if Trusteeship issue to _____
of the following trusts: _____

11/23/10
Date

Tony Saraceno
Signature

Street Address

Brother
Relationship

Tony Saraceno aka Anthony Saraceno, Sr.
Print Name

Town/State/Zip

STATE OF NEW YORK
COUNTY OF BROOME

ss.:

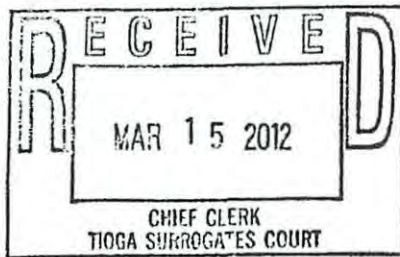
On November 23, 2010, before me personally appeared Tony Saraceno aka Anthony Saraceno, Sr. to me known and known to me to be the person described in and who executed the foregoing waiver and consent and duly acknowledged the execution thereof.

Richard H. Miller II
Notary Public
Commission Expires:
(Affix Notary Stamp or Seal)

RICHARD H. MILLER II
Notary Public, State of New York
NO. 06015386440
Qualified in BROOME COUNTY
My Commission Expires JAN 23, 2011

Signature of Attorney: _____
Print Name: Richard H. Miller, II
Firm Name: The Law Office of Richard H. Miller, II
Address of Attorney: 2304 North Street, Endwell, New York 13760

Richard H. Miller II
Tel No. 607-785-7160



**2304 North Street
Endwell, NY 13760**

**RICHARD H. MILLER, II
ATTORNEY AT LAW**

(607)785-7160

(607)785-7168*

***NOT FOR SERVICE OF PROCESS**

March 1, 2012

Tioga County Surrogate's Court Clerk
20 Court Street
P.O. Box 10
Owego, NY 13827

**Re: In the Matter of the Estate of Antoinette A. Saraceno
File.: 2010-3397**

Dear Clerk:

Enclosed for filing with the Court please find List of Assets/ Inventory in reference to the above Estate.

Thank you for your courtesy with regard to this matter.

Very truly yours,

A handwritten signature, appearing to be "S/" or "RHM", written in dark ink.

Richard H. Miller, II

RHM/kgb
Encl.



SURROGATE'S COURT OF THE STATE OF NEW YORK TIOGA COUNTY

In The Matter of the Estate of
Antoinette A. Saraceno

Deceased.

LIST OF ASSETS/INVENTORY

[Rule 207.20(a)]

MAR 15 2012

FILE NUMBER 2010-3397

CHIEF CLERK

TIOGA SURROGATES COURT

The undersigned, a fiduciary or an attorney for the above estate, certifies that the following recapitulation constitutes the gross estate (for tax purposes) of the above decedent. The following documents are attached:
[] a detailed list of assets; or a copy of one of the following: [] Form ET-90; [] Form TT-385; [] Form 706 or Form 706NA.

IF FORM ET-90 IS ATTACHED, ALL RIGHTS TO SECRECY UNDER TAX LAW §994 ARE WAIVED

Date of Death: 10/15/2010 Date of Letters: 8/26/2011 Type of Letters: Letters Testamentary

Name of Each Fiduciary: Frank Saraceno
(Address, if changed):

**RECAPITULATION OF
ATTACHED SCHEDULES:**

Non-Probate, Joint
or Trust Property

Individually Owned By
Decedent or Payable to
Estate


A. Real Estate	\$	\$ 110,000.00
B. Stocks and Bonds	\$	\$
C. Mortgages, Notes, Cash, etc.	\$	\$ 29,476.45
D. Insurance on Decedent's Life	\$	\$
E. Jointly Owned Property	\$	\$
F. Miscellaneous & Trust Property	\$	\$
G. Transfers During Decedent's Life	\$	\$
H. Powers of Appointment	\$	\$
I. Annuities	\$	\$
TOTALS	\$	\$ 139,476.45

Cause of Action Pending for
Wrongful Death or Conscious
Pain and Suffering:
Amount Claimed \$ -0-

Filing Fee Under §2402(7) \$ 420.00
Filing Fee Initially Paid \$ 420.00
Balance (Refund) Due -0-

Certified to be true on 2-1, 2012

ATTORNEY
Name: Richard H. Miller, II
Address: 2304 North Street
Endwell, NY 13760
Phone: 607-785-7160


Signature
FRANK SARACENO
Print Name

GROSS ASSETS
(Attach Additional Page If Necessary)

A. REAL ESTATE (Individually owned property)

<u>Description</u>	<u>Date of Death Value</u>
██████████ - property estimated value Endicott, NY 13760	\$ 110,000.00
Total	\$ 110,000.00

B. STOCKS AND BONDS (Individually Owned)

<u>Description, Including Face Amount of Bonds and Number of Shares</u>	<u>Date of Death Value</u>
NONE	

C. MORTGAGES, NOTES AND CASH (Including Bank Deposits)
(Jointly owned property should be reported at E and trust property at F)

<u>Description</u>	<u>Date of Death Value</u>
Citizen Bank account # ██████████	\$ 1,645.21
Citizen Bank Account # ██████████	\$ 19,037.45
Citizen Bank Account # ██████████	\$ 7,289.96
Visions Federal Credit Union	\$ 1,503.83
Total:	\$29,476.45

D. INSURANCE ON DECEDENT'S LIFE

(1) Payable to Estate

<u>Description</u>	<u>Date of Death Value</u>
NONE	

(2) Payable to Named Beneficiary

<u>Description</u>	<u>Date of Death Value</u>
NONE	

E. JOINTLY OWNED PROPERTY (Real and Personal Property)

(1) Real Estate

<u>Description</u>	<u>Joint Tenant</u>	<u>Date of Death Value</u>
--------------------	---------------------	----------------------------

NONE

(2) Stocks and Bonds

<u>Description</u>	<u>Joint Tenant</u>	<u>Date of Death Value</u>
--------------------	---------------------	----------------------------

NONE

(3) Mortgages, Notes and Cash

<u>Description</u>	<u>Joint Tenant</u>	<u>Date of Death Value</u>
--------------------	---------------------	----------------------------

F. OTHER MISCELLANEOUS PROPERTY

(1) Individually Owned

<u>Description</u>	<u>Date of Death Value</u>
--------------------	----------------------------

(2) Assets Passing to the Estate from Employment

<u>Description</u>	<u>Date of Death Value</u>
--------------------	----------------------------

NONE

(3) Trust Property

<u>Description</u>	<u>Date of Death Value</u>
--------------------	----------------------------

NONE

G. TRANSFERS DURING DECEDENT'S LIFE

<u>Description</u>	<u>Date of Death Value</u>
--------------------	----------------------------

NONE

H. POWERS OF APPOINTMENT

Description

Date of Death Value

NONE

I. ANNUITIES

Description

Date of Death Value

NONE

CAUSE OF ACTION for decedent's wrongful death and for conscious pain and suffering, as well as any other type of action.

<u>Description</u>	<u>Court in which Action Pending</u>	<u>Index Number</u>	<u>Amount Demanded</u>
--------------------	--	-------------------------	----------------------------

N/A

RICHARD H. MILLER, II
ATTORNEY AT LAW

2304 North Street
Endwell, NY 13760

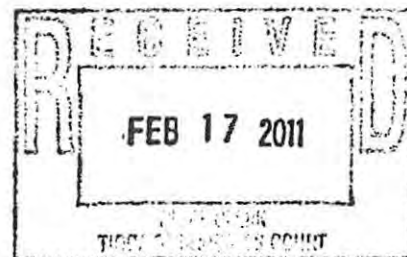
(607)785-7160

(607)785-7168*

*NOT FOR SERVICE OF PROCESS

February 16, 2011

Tioga County Surrogate's Court Clerk
20 Court Street
P.O. Box 10
Owego, NY 13827



Re: In the Matter of the Estate of Antoinette A. Saraceno
File.: 2010-3397

Dear Clerk:

Enclosed for filing with the Court please find the following:

- ✓1. Amended Petition For Probate
- ✓2. Amended Family Tree
3. Waiver of Process Consent to Probate from:
 - ✓Cindy Henderson
 - ✓David Saraceno
 - ✓Josephine Singleton
 - ✓Cathy Saraceno a/k/a Cathy Kniffen
 - ✓John Saraceno
 - ✓Gregory Saraceno
4. ✓Citation for John Saraceno Jr.
5. ✓Notices of Probate to 15 grand-nieces/nephews, Kevin Strahley and Liz Saraceno. Prior Notices were mailed to: [REDACTED], [REDACTED], [REDACTED] Erin Singleton and Emily Kniffen.
6. ✓Affidavit Of Mailing Notice of Probate

Should the Court need anything further, please advise.

Thank you for your courtesy with regard to this matter.

Very truly yours,

Richard H. Miller II /DF

Richard H. Miller, II

RHM/kgb
Encl.



On the Date Written Below LETTERS are Granted by the Surrogate's Court, State of New York as follows:

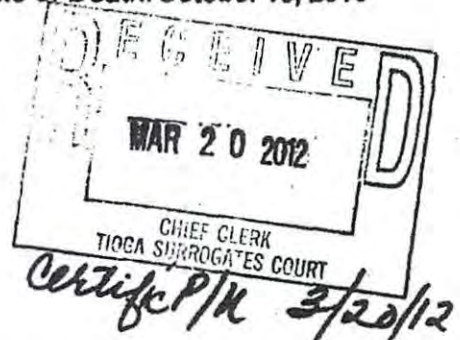
Name of Decedent: Antoinette A Saraceno

File #: 2010-3397

Date of Death: October 15, 2010

Domicile of Decedent: County Of Tioga

Fiduciary Appointed: Frank Saraceno Sr
Mailing Address [REDACTED]



Letters Issued: LETTERS TESTAMENTARY

Limitations: NONE

THESE LETTERS, granted pursuant to a decree entered by the court, authorize and empower the above-named fiduciary or fiduciaries to perform all acts requisite to the proper administration and disposition of the estate/trust of the Decedent in accordance with the decree and the laws of New York State, subject to the limitations and restrictions, if any, as set forth above.

Dated: August 26, 2011

IN TESTIMONY WHEREOF, the seal of the Tioga County Surrogate's Court has been affixed.

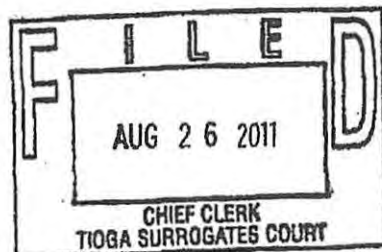
WITNESS, Hon Vincent Sgueglia, Judge of the Tioga County Surrogate's Court.




DEBORAH A STONE, Chief Clerk

These Letters are Not Valid Without the Raised Seal of the Tioga County Surrogate's Court

Attorney:
Richard H Miller II
2304 North Street
Endicott NY 13760



*I could we please have a new
letter issued for a Red Estate Transfer.
R/H Miller II*

Saraceno, Antoinette A
2010-3397

SURROGATE'S COURT OF THE STATE OF NEW YORK
COUNTY OF TIOGA

-----X
PROBATE PROCEEDING,
Will of

ANTOINETTE A. SARACENO

AMENDED
PETITION FOR PROBATE

[X] Letters Testamentary
[] Letters of Trusteeship
[] Letters of Administration cta

Deceased.

File No.

-----X
TO THE SURROGATE'S COURT, COUNTY OF TIOGA

It is respectfully alleged:

1. (a) The name, citizenship, domicile (or, in the case of a bank or trust company, its principal office) and interest in this proceeding of the petitioner are as follows:

Name: FRANK SARACENO, SR.

Domicile or Principal Office: _____

(Street and Number)

Endicott,
(City, Village or Town)

New York
(State)

13760
(Zip Code)

Mailing Address: _____

(If different from domicile)

Citizen of: USA

Name: _____

Domicile or Principal Office: _____

(Street and Number)

(City, Village or Town)

(State)

(Zip Code)

Mailing Address: _____

(If different from domicile)

Citizen of: _____

Interest(s) of Petitioner(s): [XX] Alternate Executor named in decedent's Will
[Check one] [] Other (Specify) _____

1. (b) The proposed Executor [] is [X] is not an attorney.

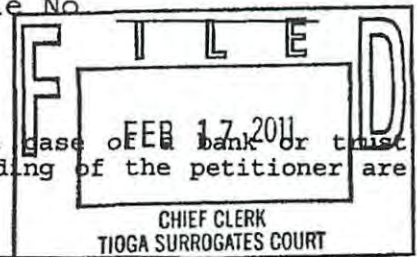
[NOTE: A sole Executor-Attorney must comply with 22 NYCRR 207.16 (e)]

1. (c) The proposed Executor [] is [X] is not the attorney-draftsperson, a then-affiliated attorney or employee thereof.

[NOTE: An attorney-draftsperson, a then-affiliated attorney or employee thereof must comply with SCPA 2307-a]

2. The name, domicile, date and place of death, and national citizenship of the above named decedent are as follows:

- (a) Name: Antoinette A. Saraceno
(b) Date of Death: October 15, 2010
(c) Place of Death: Wilson Memorial Hospital, Johnson City, NY 13790
(d) Domicile Street: _____
City, Town, Village: Endicott (Town of Owego)
County: Tioga State: New York
(e) Citizen of: USA



3. The Last Will, herewith presented, relates to both real and personal property and consists of an instrument or instruments dated as shown below and signed at the end thereof by the decedent and the following attesting witnesses:

January 3, 2007
(Date of Will)

Lisa M. Temple & Donna Filip
(Names of All Witnesses to Will)

N/A

(Date of Codicil)

(Names of All Witnesses to Codicil)

4. No other will or codicil of the decedent is on file in this Surrogate's Court, and upon information and belief, after a diligent search and inquiry, including a search of any safe deposit box, there exists no will, codicil or other testamentary instrument of the decedent later in date to any of the instruments mentioned in Paragraph 3 except as follows:
[Enter "NONE" or specify]

NONE

5. The decedent was survived by distributees classified as follows:
[Information is required only as to those classes of surviving relatives who would take the property of decedent pursuant to EPTL 4-1.1 and 4-1.2. State the number of survivors in each class. Insert "NO" in all prior classes. Insert "X" in all subsequent classes].

- a. [NO] Spouse (husband/wife)
- b. [NO] Child or children and/or issue of predeceased child or children.
[Must include marital, nonmarital, adopted, or adopted-out child under DRL Section 117]
- c. [NO] Mother/Father.
- d. [3] Sisters and/or brothers, either of the whole or half blood, and issue of predeceased sisters and/or brothers (nieces/nephews, etc.)
- e. [X] Grandparents. [Include maternal and paternal]
- f. [X] Aunts and/or uncles, and children of predeceased aunts and/or uncles (first cousins). [Include maternal and paternal]
- g. [X] First cousins once removed (children of predeceased first cousins). [Include maternal and paternal]

6. The names, relationships, domicile and addresses of all distributees (under EPTL 4-1.1 and 4-1.2) of each person designated in the Will herewith presented as primary executor, of all persons adversely affected by the purported exercise by such Will of any power of appointment, of all persons adversely affected by any codicil and of all persons having an interest under any other Will of the decedent on file in the Surrogate's Court, are hereinafter set forth in subdivisions (a) and (b).

[If the propounded will purports to revoke or modify an inter vivos trust or any other testamentary substitute, list the names, relationships, domicile and addresses of the trustee and beneficiaries affected by the will in subparagraphs (a) and (b) below. Submit trust agreement]

(a) All persons and parties so interested who are of full age and sound mind or which are corporations or associations are as follows:

<u>Name and Relationship</u>	<u>Domicile Address and Mailing Address</u>	<u>Description of Legacy, Devise or Other Interest, or Nature of Fiduciary Status</u>
✓ Frank Saraceno, Sr. Brother		Petitioner, Distributee, ¼ residuary and ¼ tangible personal property nominated Second Alternate Executor,
✓ Salvatore Saraceno aka Sam Saraceno Brother		Distributee, ¼ residuary and ¼ tangible personal property, nominated as Executor
✓ Tony Saraceno aka Anthony Saraceno, Sr. Brother		Distributee, ¼ residuary and ¼ tangible personal property, Nominated First Alternate Executor

✓ John I. Saraceno Jr.
 Nephew
 * ✓ Cathy Saraceno a/k/a
 Cathy Kniffen
 Niece
 * ✓ Josephine Singleton
 Niece
 ✓ Cindy Henderson
 Nice
 ✓ David Saraceno
 Nephew
 ✓ Gregory Saraceno
 Nephew
 * ✓ John Saraceno
 Nephew

Distributee of the Estate
 Distributee of the Estate
 Distributee of the Estate
 Distributee of the Estate
 Distributee of the Estate
 Distributee of the Estate
 Distributee of the Estate

P-1 (12/98)

(b) All persons so interested who are persons under disability, are as follows:
 [Furnish all information specified in NOTE following 7b]

<u>Name and Relationship</u>	<u>Domicile Address and Mailing Address</u>	<u>Description of Legacy, Devise or Other Interest, or Nature of Fiduciary Status</u>
NONE	NONE	NONE

7.(a) The names and domiciliary addresses of all substitute or successor executors and of all trustees, guardians, legatees, devisees, and other beneficiaries named in the Will and/or trustees and beneficiaries of any inter vivos trust designated in the propounded Will other than those named in Paragraph 6 herewith are as follows:

<u>Name and Relationship</u>	<u>Domicile Address and Mailing Address</u>	<u>Description of Legacy, Devise or Other Interest, or Nature of Fiduciary Status</u>
✓ Frank Saraceno Jr. Nephew		Beneficiary
✓ Anthony Saraceno Grand Nephew		Beneficiary
✓ Katelyn Saraceno Grand Niece		Beneficiary
✓ Lisa Strahley Niece		Beneficiary
✓ Kevin Strahley		Beneficiary
✓ [REDACTED] Grand Niece		Beneficiary
✓ [REDACTED] Grand Niece		Beneficiary
✓ [REDACTED] Grand Nephew		Beneficiary
✓ [REDACTED] Grand Nephew		Beneficiary
✓ Anthony Saraceno Nephew		Beneficiary
✓ Liz Saraceno		Beneficiary

✓ Erin Singleton
 Grand Niece
 ✓ Christopher Singleton
 Grand Nephew
 ✓ Emily Kniffen
 Grand Niece
 ✓ Gregory Kniffen
 Grand Nephew
 ✓ Nicholas Saraceno
 Grand Nephew
 ✓ Anthony Saraceno
 Grand Nephew
 ✓ Andrew Saraceno
 Grand Nephew
 ✓ Adam Henderson
 Grand Nephew
 ✓ Steven Henderson
 Grand Nephew
 ✓ Nicholas Saraceno
 Grand Nephew
 ✓ John Saraceno
 Grand Nephew
 ✓ Vincenzo Saraceno
 Grand Nephew
 ✓ Talia Saraceno
 Grand Niece



Beneficiary
 Beneficiary
 Beneficiary
 Beneficiary
 Beneficiary
 Beneficiary
 Beneficiary
 Beneficiary
 Beneficiary
 Beneficiary
 Beneficiary
 Beneficiary
 Beneficiary
 Beneficiary

(b) All such legatees, devisees and other beneficiaries who are persons under disability are as follows: [Furnish all information specified in NOTE below]

Name	Domicile Address	Description of Legacy, Devise Or Other
NONE	NONE	NONE

There are no known Court appointed Guardians for any of the individuals named above. [NOTE: In the case of each infant, state (a) name, birth date, relationship to decedent, domicile and residence address, and the person with whom he/she resides; (b) whether or not he/she has a court-appointed guardian (if not, so state); and whether or not his/her father and/or mother is living; and (c) the name and residence address of any court-appointed guardian and the information regarding such appointment. In the case of each other person under a disability, state (a) name, relationship to decedent, and residence address; (b) facts regarding his disability including whether or not a committee, conservator, guardian, or any other fiduciary has been appointed and whether or not he/she has been committed to any institution; and (c) the names and addresses of any committee, person or institution having care and custody of him/her, conservator, guardian and any relative or friend having an interest in his/her welfare. In the case of a person confined as a prisoner, state place of incarceration and list any person having an interest in his/her welfare. In the case of unknowns, describe such person in the same language as will be used in the process.]

8. (a) No beneficiary under the propounded Will, listed in Paragraph 6 or 7 above, had a confidential relationship to the decedent, such as attorney, accountant, doctor, or clergy person, except: [Enter "NONE" or indicate the nature of the confidential relationship].

NONE

(b) No persons, corporations or associations are interested in this proceeding other than those mentioned above.

9. (a) To the best of the knowledge of the undersigned, the approximate total value of all property constituting the decedent's gross testamentary estate is greater than \$ 100,000.00 but less than \$ 150,000.00
 Personal Property: \$ 0.00

Improved Real Property in New York State: \$97,000.00
Unimproved Real Property in New York State: \$ 0.00
Estimated gross rents for a period of 18 months: \$ 0.00

(b) No other testamentary assets exist in New York State, nor does any cause of action exist on behalf of the estate, except as follows: [Enter "NONE" or specify]
NONE

10. Upon information and belief, no other petition for the probate of any will of the decedent or for letters of administration of the decedent's estate has heretofore been filed in any court.

WHEREFORE, your petitioner(s) pray(s): (a) that process be issued to all necessary parties to show cause why the Will and the Codicil(s) set forth in Paragraph 3 and presented herewith should not be admitted to probate; (b) that an order be granted directing the service of process, pursuant to the provisions of Article 3 of the S.C.P.A., upon the persons named in Paragraph (6) hereof whose names or whereabouts are unknown and cannot be ascertained, or who may be persons on whom service by personal delivery cannot be made; and (c) that such Will and Codicil(s) be admitted to probate as a Will of real and personal property and that letters issue thereon as follows: [Check and complete all relief requested.]

[XX] Letters Testamentary to: FRANK SARACENO, SR.

[] Letters of Trusteeship to: _____
_____ f/b/o _____

[] Letters of Administration c.t.a. to: _____
and that petitioner(s) have such other relief as may be proper.

Dated: January 12, 2011

1. Frank Saraceno
(Signature of Petitioner)

2. _____
(Signature of Petitioner)

FRANK SARACENO, SR
(Print Name)

3. _____
(Name of Corporate Petitioner)

(Signature of Officer)

(Print Name and Title of Officer)

STATE OF NEW YORK)
COUNTY OF BROOME) SS.:

1. **VERIFICATION:** I have read the foregoing petition subscribed by me and know the contents thereof, and the same is true of my own knowledge, except as to the matters therein stated to be alleged upon information and belief, and as to those matters I believe it to be true.

3. **DESIGNATION OF CLERK FOR SERVICE OF PROCESS:** I hereby designate the Clerk of the Surrogate's Court of Tioga County, and his/her successor in office, as a person on whom service of any process, issuing from such Court may be made in like manner and with like effect as if it were served personally upon me, whenever I cannot be found and served within the State of New York after due diligence used.

Shub Saram
(Signature of Petitioner)

On this 12th day of January, in the year 2011, before me, the undersigned, a Notary Public in and for said State, personally appeared **FRANK SARACENO, SR.** personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual or the person upon behalf of which the individual acted, executed the instrument.

Notary Public

Public
 ROBERTO AL. BULLER H
 ROBERTO AL. BULLER H
 NO. 1000 1000 1000

Qualified to SERGEANT-COUNTRY
My Commission Expires: 08/26, 2015

Print Name: Richard H. Miller, II
Firm Name: The Law Office of Richard H. Miller, II
Address: 2304 North Street
Endwell, New York 13760
607-785-7160



Tioga County Surrogate's Court

20 Court Street

P O Box 10

Owego, NY 13827-0010

(607)689-6099 Fax: (646)963-6398

TIOGASURROGATECOURT@COURTS.STATE.NY.US

Gerald A. Keene
Surrogate

DEBORAH A STONE
Chief Clerk

September 12, 2013

via fax

Richard H Miller II Esq.
2304 North Street
Endicott NY 13760

RE: Estate of Antoinette A Saraceno, File# 2010-3397
Compliance with Uniform Rule 207.42

Dear Counsel:

Pursuant to 207.42 of the Uniform Rules, you are required to file a statement with the Court whenever the estate of a decedent has not been fully distributed or a final accounting has not been filed with petition for settlement within two years of the date of issuance of letters. A review of the Court's records indicates that you have not filed such a statement. Enclosed is the form which must be completed and signed by the fiduciary and the attorney and filed immediately with the Court. Certain estates cannot be closed informally and a formal accounting is required. If you have any questions regarding the requirement for this estate, please contact the Court.

Please note that if the estate has not been fully distributed, you must state on the form the reason why it has not been and provide the Court with an anticipated date of full distribution. Also note that if an asset bequeathed under the will was not in possession of the decedent at the time of death, you must explain that in the report (i.e. diamond ring bequeathed to daughter, Anne, was distributed prior to decedent's death).

If not already filed, releases must be obtained and filed for every estate beneficiary, except in the case of a fiduciary-beneficiary. The releases must contain the actual value received.

Very truly yours,

Camela M Daniels
Camela M Daniels, Senior Court Office Assistant



**STATE OF NEW YORK
COUNTY OF TIOGA**

SURROGATE'S COURT

Report pursuant to 22NYCRR 207.42

ESTATE OF : Antoinette A Saraceno
FILE NO. 2010-3397

Date of issuance of first permanent letters August 26, 2011

Approximate amount of gross estate:

Approximate amount that has been distributed to beneficiaries:

Approximate amount currently remaining in fiduciary's control:

This estate has not been fully distributed for the following reason(s)
[state briefly and state date by which distribution may be expected]

Date of this Report: _____

Signature of Fiduciary

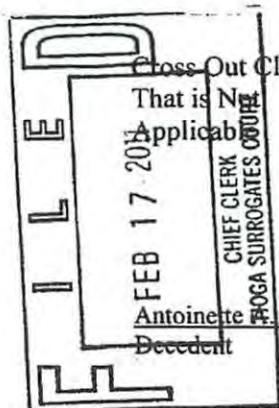
Frank Saraceno Sr



Signature of Attorney

Richard H Miller II
2304 North Street
Endicott NY 13760
(607)785-7160

AMENDED FAMILY TREE



Cross Out Class

That is Not
Applicable

Antoinette F. Saraceno
Decedent

Name of Spouse

Deceased _____
Date _____

Divorced _____
Date _____

☒ Never Married

Children
or
Brothers/Sisters

Frank Saraceno, Sr.

Salvatore Saraceno a/k/a Sam Saraceno

Tony Saraceno a/k/a Anthony Saraceno, Sr. Anthony Saraceno, Jr. a/k/a
Anthony Saraceno

Gregory Saraceno, deceased Josephine Singleton

Cathy Saraceno f/k/a Cathy Kniffen

Gregory Saraceno

John Saraceno

John Saraceno, Sr., deceased John I. Saraceno, Jr.

David Saraceno

Cindy Henderson

John Saraceno, deceased died as an infant

Anthony Saraceno, deceased died as an infant

Grandchildren
or
Nieces/Nephews

Lisa Strahley

Frank Saraceno, Jr.

No issue

Anthony Saraceno, Jr. a/k/a
Anthony Saraceno

Josephine Singleton

Cathy Saraceno f/k/a Cathy Kniffen

Gregory Saraceno

John Saraceno

John I. Saraceno, Jr.

David Saraceno

Cindy Henderson

Great Grandchildren
or
Grandnieces/Grandnephews

Anthony Saraceno
Katelyn Saraceno

No issue

Nicholas Saraceno

Anthony Saraceno

Andrew Saraceno

Christopher Singleton

Erin Singleton

Emily Kniffen

Gregory Kniffen

Talia Saraceno

Nicholas Saraceno

John Saraceno

Vincenzo Saraceno

No issue

No issue

Adam Henderson

Steven Henderson

STATE OF NEW YORK
COUNTY OF BROOME

Frank Saraceno, Jr. being duly sworn, states that the charts contained on this paper are correct.

Sworn to me on February 14, 2011

Danuta J. Filip
NOTARY PUBLIC

DANUTA J. FILIP
Notary Public, State of New York
Qualified in Broome County
My Commission Expires April 28, 2012
Registration No. 01F16186402

NOTE: Complete reverse side of family tree form also



Grandparents

Aunts and Uncles

First Cousins

**First Cousins Once Removed

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#

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Paternal Grandfather

Paternal Grandmother

Ignazio (John) Saraceno, deceased
 Father of Decedent

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Maternal Grandfather

Maternal Grandmother

Soprana Saraceno, deceased
 Mother of Decedent

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STATE OF NEW YORK
 COUNTY OF BROOME

Frank Saraceno Jr. being duly sworn, states that the charts contained on this paper are correct.

Sworn to before me on February 14, 2011

NOTARY PUBLIC

DANUTA J. FILIP
 Notary Public, State of New York
 Qualified in Broome County
 My Commission Expires April 28, 2012
 Registration No. 01F6186402

**List First Cousins Once Removed by # that corresponds
 with deceased first cousin.



Tioga County Surrogate's Court

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TIOGASURROGATECOURT@COURTS.STATE.NY.US

Gerald A. Keene
Surrogate

DEBORAH A STONE
Chief Clerk

December 27, 2013

via fax

Richard H Miller II Esq.
2304 North Street
Endicott NY 13760

RE: Estate of Antoinette A Saraceno, File# 2010-3397
Compliance with Uniform Rule 207.42

Dear Counsel:

The Court previously requested you file a statement pursuant to 207.42 of the Uniform Rules, together with any outstanding releases. To date, the Court has not received the statement or any releases. You are hereby directed to immediately file the statement with this Court. Without final releases from all Beneficiaries, the fiduciary is not discharged or released from their duties and can be compelled to account.

If you do not file the statement and releases immediately, the Court may exercise its right to revoke the Letters and demand a formal accounting.

Very truly yours,

Pamela M Daniels, Senior Court Office Assistant

cc: Frank Saraceno Sr.



STATE OF NEW YORK
COUNTY OF TIOGA

SURROGATE'S COURT

Report pursuant to 22NYCRR 207.42

ESTATE OF : Antoinette A Saraceno
FILE NO. 2010-3397

Date of issuance of first permanent letters August 26, 2011

Approximate amount of gross estate:

Approximate amount that has been distributed to beneficiaries:

Approximate amount currently remaining in fiduciary's control:

This estate has not been fully distributed for the following reason(s)
[state briefly and state date by which distribution may be expected]

Date of this Report: _____

Signature of Fiduciary

Frank Saraceno Sr


Signature of Attorney

Richard H Miller II
2304 North Street
Endicott NY 13760
(607)785-7160

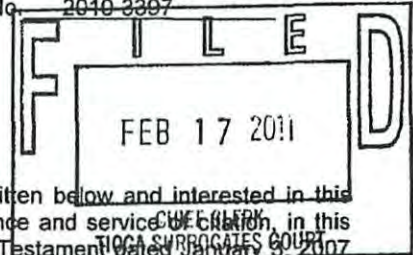
STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF TIOGA

PROBATE PROCEEDING,
WILL OF ANTOINETTE A. SARACENO

a/k/a _____
Deceased.

WAIVER OF PROCESS:
CONSENT TO PROBATE

File No. 2010-2307



To the Surrogate's Court, County of Tioga

The undersigned, being of full age and sound mind, residing at the address written below and interested in this proceeding as set forth in paragraph 6a of the petition, hereby waives the issuance and service of citation, in this matter and consents that the court admit to probate the decedent's Last Will and Testament dated January 1, 2007 (and codicils, if any, dated _____), a copy of each of which testamentary instrument had been received by me, and that

[XX] Letters Testamentary issue to Frank Saraceno, Sr.

[] Letters if Trusteeship issue to
of the following trusts:

2/1/11
Date

Signature

JOHN SARACENO
Print Name

Street Address

Homer, New York 13077
Town/State/Zip

Nephew
Relationship

STATE OF NEW YORK

ss.:

COUNTY OF BROOME

On FEBRUARY 11, 2011, before me personally appeared JOHN SARACENO to me known and known to me to be the person described in and who executed the foregoing waiver and consent and duly acknowledged the execution thereof.

Notary Public
Commission Expires:
(Affix Notary Stamp or Seal)

DANUTA J. FILIP
Notary Public, State of New York
Qualified in Broome County
My Commission Expires April 28, 2012
Registration No. 01F6186402

Signature of Attorney:

Print Name: Richard H. Miller, II

Firm Name: The Law Office of Richard H. Miller, II

Tel No. 607-785-7160

Address of Attorney: 2304 North Street, Endwell, New York 13760



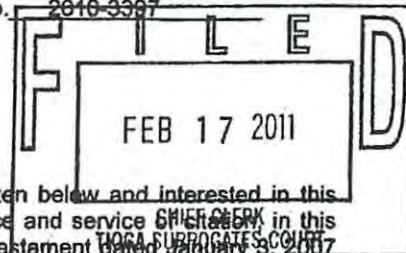
STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF TIOGA

PROBATE PROCEEDING,
WILL OF ANTOINETTE A. SARACENO

a/k/a _____
Deceased.

WAIVER OF PROCESS:
CONSENT TO PROBATE

File No. 2010-3387



To the Surrogate's Court, County of Tioga

The undersigned, being of full age and sound mind, residing at the address written below and interested in this proceeding as set forth in paragraph 6a of the petition, hereby waives the issuance and service of process in this matter and consents that the court admit to probate the decedent's Last Will and Testament dated January 3, 2011 (and codicils, if any, dated _____), a copy of each of which testamentary instrument had been received by me, and that

[X] Letters Testamentary issue to

Frank Saraceno, Sr.

[] Letters if Trusteeship issue to
of the following trusts:

1/31/2011
Date

GREG SARACENO
Signature

Street Address

Nephew
Relationship

GREG SARACENO
Print Name

Binghamton, New York 13905
Town/State/Zip

STATE OF NEW YORK

ss.:

COUNTY OF BROOME

On January 31, 2011, before me personally appeared GREG SARACENO to me known and known to me to be the person described in and who executed the foregoing waiver and consent and duly acknowledged the execution thereof.

Joann A. Barton
Notary Public
Commission Expires: August 23, 2012
(Affix Notary Stamp or Seal)

JOANN A. BARTON
Notary Public, State of New York
No. 01BA6114868
Qualified in Broome County
Commission Expires August 23, 2012

Signature of Attorney:

Print Name: Richard H. Miller, II

Firm Name: The Law Office of Richard H. Miller, II

Address of Attorney: 2304 North Street, Endwell, New York 13760

Tel No. 607-785-7160

STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF TIOGA

PROBATE PROCEEDING,
WILL OF ANTOINETTE A. SARACENO

a/k/a _____
Deceased.

To the Surrogate's Court, County of Tioga

The undersigned, being of full age and sound mind, residing at the address written below and interested in this proceeding as set forth in paragraph 6a of the petition, hereby waives the issuance and service of citation in this matter and consents that the court admit to probate the decedent's Last Will and Testament dated January 3, 2007 (and codicils, if any, dated _____), a copy of each of which testamentary instrument had been received by me, and that

[X] Letters Testamentary issue to

Frank Saraceno, Sr.

[] Letters if Trusteeship issue to
of the following trusts:

1/24/11
Date

Cindy Henderson
Signature

Street Address

Niece
Relationship

CINDY HENDERSON
Print Name

Redmond, WA 98053
Town/State/Zip

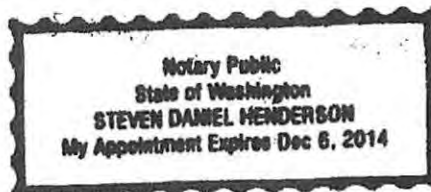
STATE OF Washington

COUNTY OF King

ss.:

On January 24, 2011, before me personally appeared CINDY HENDERSON to me known and known to me to be the person described in and who executed the foregoing waiver and consent and duly acknowledged the execution thereof.

SDH
Notary Public
Commission Expires:
(Affix Notary Stamp or Seal)



Signature of Attorney: Richard H. Miller II

Print Name: Richard H. Miller, II

Firm Name: The Law Office of Richard H. Miller, II

Tel No. 607-785-7160

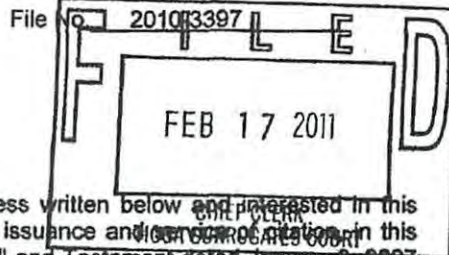
Address of Attorney: 2304 North Street, Endwell, New York 13760

STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF TIOGA

PROBATE PROCEEDING,
WILL OF ANTOINETTE A. SARACENO

a/k/a _____
Deceased.

WAIVER OF PROCESS:
CONSENT TO PROBATE



To the Surrogate's Court, County of Tioga

The undersigned, being of full age and sound mind, residing at the address written below and interested in this proceeding as set forth in paragraph 6a of the petition, hereby waives the issuance and service of citation in this matter and consents that the court admit to probate the decedent's Last Will and Testament dated January 3, 2007 (and codicils, if any, dated _____), a copy of each of which testamentary instrument had been received by me, and that

[X] Letters Testamentary issue to

Frank Saraceno, Sr.

[] Letters if Trusteeship issue to
of the following trusts:

01/20/11 [Signature]
Date Signature
DAVID SARACENO
Print Name

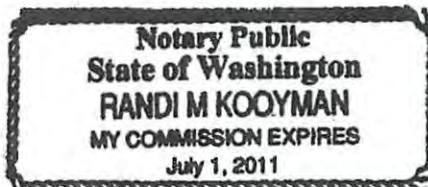
Street Address
Spokane, WA 99224
Town/State/Zip

Nephew
Relationship

STATE OF Washington ss.:
COUNTY OF Spokane

On 1-28, 2011, before me personally appeared DAVID SARACENO to me known and known to me to be the person described in and who executed the foregoing waiver and consent and duly acknowledged the execution thereof.

[Signature]
Notary Public
Commission Expires: July 1, 2011
(Affix Notary Stamp or Seal)



Signature of Attorney: [Signature]
Print Name: Richard H. Miller, II
Firm Name: The Law Office of Richard H. Miller, II Tel No. 607-785-7160
Address of Attorney: 2304 North Street, Endwell, New York 13760

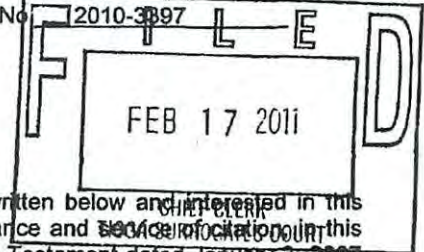
STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF TIOGA

PROBATE PROCEEDING,
WILL OF ANTOINETTE A. SARACENO

a/k/a _____
Deceased.

WAIVER OF PROCESS:
CONSENT TO PROBATE

File No. 2010-3897



To the Surrogate's Court, County of Tioga

The undersigned, being of full age and sound mind, residing at the address written below and interested in this proceeding as set forth in paragraph 6a of the petition, hereby waives the issuance and service of citation in this matter and consents that the court admit to probate the decedent's Last Will and Testament dated January 3, 2007 (and codicils, if any, dated _____), a copy of each of which testamentary instrument had been received by me, and that

[X] Letters Testamentary issue to Frank Saraceno, Sr.

[] Letters if Trusteeship issue to
of the following trusts:

2/3/11 Josephine Singleton _____
Date Signature Street Address Relationship
JOSEPHINE SINGLETON Endicott, New York 13760
Print Name Town/State/Zip

STATE OF NEW YORK
ss.:
COUNTY OF BROOME

On February 3rd, 2011, before me personally appeared JOSEPHINE SINGLETON to me known and known to me to be the person described in and who executed the foregoing waiver and consent and duly acknowledged the execution thereof.

Tiffany A. Hudy
Notary Public
Commission Expires:
(Affix Notary Stamp or Seal)

TIFFANY A. HUDY
Notary Public, State of New York
No. 01HU6136916
Qualified in Broome County
My Commission Expires Nov. 14, 20 13



Signature of Attorney: Richard H. Miller II
Print Name: Richard H. Miller, II
Firm Name: The Law Office of Richard H. Miller, II Tel No. 607-785-7160
Address of Attorney: 2304 North Street, Endwell, New York 13760

STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF TIOGA

PROBATE PROCEEDING,
WILL OF ANTOINETTE A. SARACENO

a/k/a _____
Deceased.

WAIVER OF PROCESS:
CONSENT TO PROBATE

File No. 2010-3397

FEB 17 2011

To the Surrogate's Court, County of Tioga

The undersigned, being of full age and sound mind, residing at the address written below and interested in this proceeding as set forth in paragraph 6a of the petition, hereby waives the issuance and service of citation in this matter and consents that the court admit to probate the decedent's Last Will and Testament dated January 3, 2007 (and codicils, if any, dated _____), a copy of each of which testamentary instrument had been received by me, and that

[X] Letters Testamentary issue to Frank Saraceno, Sr.

[] Letters if Trusteeship issue to
of the following trusts:

2/14/11 Cathy Saraceno/Cathy Kniffen _____
Date Signature Street Address Niece
CATHY SARACENO a/k/a CATHY KNIFFEN _____
Print Name Endicott, New York 13760
Town/State/Zip Relationship

STATE OF NEW YORK
COUNTY OF BROOME ss.:

On February 14th, 2011, before me personally appeared CATHY SARACENO a/k/a CATHY KNIFFEN to me known and known to me to be the person described in and who executed the foregoing waiver and consent and duly acknowledged the execution thereof.

Danuta J. Filip
Notary Public
Commission Expires: _____
(Affix Notary Stamp or Seal)

DANUTA J. FILIP
Notary Public, State of New York
Qualified in Broome County
My Commission Expires April 28, 2012
Registration No. 01F16186402

Signature of Attorney: Richard H. Miller II
Print Name: Richard H. Miller, II
Firm Name: The Law Office of Richard H. Miller, II Tel No. 607-785-7160
Address of Attorney: 2304 North Street, Endwell, New York 13760

SURROGATE'S COURT OF THE STATE OF NEW YORK - TIOGA COUNTY

CITATION

**The People of the State of New York
By the Grace of God Free and Independent**

In the matter of the Estate of Antoinette A Saraceno File# 2010-3397

TO: Frank Saraceno Sr



YOU ARE HEREBY CITED TO SHOW CAUSE before the Tioga County Surrogate's Court, at 20 Court Street, P O Box 10, Owego, New York on May 2, 2014 at 9:30 am why your letters in the estate of Antoinette A Saraceno issued on August 26, 2011 should not be suspended and/or revoked due to noncompliance with Section 207.42 of the Uniform Rules for the Surrogate's Court for the State of New York. Failure to file such statement may constitute grounds to compel an accounting by the fiduciary(s).

Dated: March 20, 2014



IN TESTIMONY WHEREOF, the seal of the Surrogate's Court of the County of Tioga has been hereunto affixed.

WITNESS: Gerald A. Keene, Surrogate of Tioga County at
20 Court Street, P O Box 10, Owego, NY.



Chief Clerk Surrogate's Court

Note: This Citation is served upon you as required by law. You are not obligated to appear in person. If you fail to appear the relief requested above will be enforced. Compliance with the above stated rule will forego your appearance.

CC: Richard H Miller II, Estate Attorney



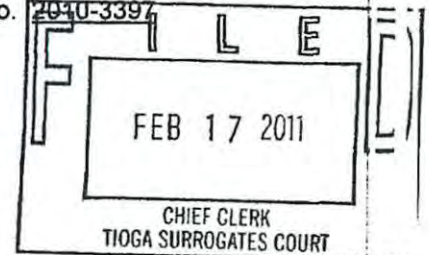
STATE OF NEW YORK
SURROGATE'S COURT : COUNTY OF TIOGA

PROBATE PROCEEDING,
WILL OF ANTOINETTE A. SARACENO

a/k/a _____
Deceased.

NOTICE OF PROBATE
(SCPA 1409)

File No. 2010-3397



Notice is hereby given that:

1. The Will dated January 3, 2007 (and Codicil dated _____)
(and Codicil dated _____) of the above named
decedent, domiciled at _____ County of Tioga, New York,
has been/will be offered for probate in the Surrogate's Court for the County of Tioga.
2. The name of proponent of said Will is Frank Saraceno, Sr.
whose address is _____

3. The name and post office address of each person named or referred to in the petition who has not been served or has not appeared, or waived service of process, with a statement whether such person is named or referred to in the will as legatee, devisee, trustee, guardian or substitute or successor executor, trustee or guardian, and as to any such person who is an infant or an incompetent, the name and post office address of a person upon whom service of process may be made on behalf of such infant or incompetent, is as follows:

NAME	MAILING ADDRESS	NATURE OF INTEREST OR STATUS
Kevin Strahley		Electronic equipment plus cabinet
Liz Saraceno		Patio furniture and other bedroom furniture
		Monetary legacy
		Monetary legacy
Anthony Saraceno		Monetary legacy
Katelyn Saraceno		Monetary legacy
Nicholas Saraceno		Monetary legacy
Anthony Saraceno		Monetary legacy
Andrew Saraceno		Monetary legacy
Christopher Singleton		Monetary legacy
Gregory Kniffen		Monetary legacy
Talia Saraceno		Monetary legacy
Nicholas Saraceno		Monetary legacy
John Saraceno		Monetary legacy
Vincenzo Saraceno		Monetary legacy
Adam Henderson		Monetary legacy
Steven Henderson		Monetary legacy



Date January 25, 2011

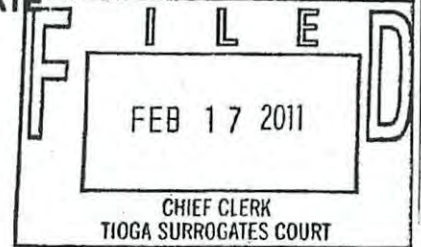
[Note: Complete Affidavit of Mailing. If serving infant 14 years of age or older, list and mail to infant as well as parent or guardian.]

Name of Attorney: Richard H. Miller, II Tel. No: 607-785-7160

Address of Attorney: 2304 North Street, Endwell, New York 13760

AFFIDAVIT OF MAILING NOTICE OF PROBATE

STATE OF NEW YORK)
)SS.:
 COUNTY OF BROOME)



Nicole A. Balles, residing at Johnson City, New York 13790, being duly sworn, says that she is over the age of 18 years, that on the 25th day of January, 2011, she deposited in the post office box regularly maintained by the government of the United States in the County of Broome, State of New York, a copy of the foregoing Notice of Probate contained in a securely closed postpaid wrapper directed to each of the persons named in said notice at the places set opposite their respective names.

Nicole A. Balles
 Signature

Nicole A. Balles
 Print Name

Sworn to be fore me this 25th
 day of January, 2011

[Signature]
 Notary Public

DANUTA J. FILIP
 Notary Public, State of New York
 Qualified in Broome County
 My Commission Expires April 28, 2012
 Registration No. 01F6186402

Name of Attorney Richard H. Miller, II Tel. No.: 607-785-7160

Address of Attorney 2304 North Street, Endwell, New York 13760

STATE OF NEW YORK
SURROGATE'S COURT COUNTY OF TIOGA

In the Matter of the Estate of

Antoinette A. Saraceno,

Deceased.

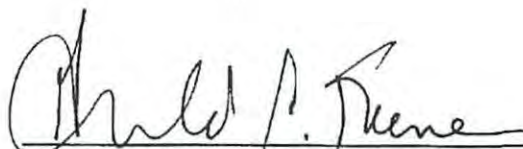
ORDER

File No: 2010-3397

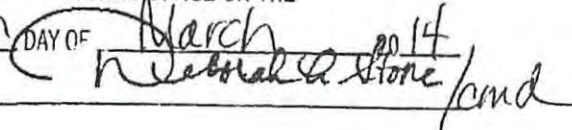
A petition having been filed by Frank Saraceno, Sr. on December 10, 2010, for the appointment of Frank Saraceno, Sr. as Executor of the Estate of Antoinette A. Saraceno, and Letters Testamentary having been issued to Frank Saraceno, Sr. on August 26, 2011, and the said executor having failed to file a report pursuant to 207.42 of the Uniform Rules and a Citation having been issued for failure to file this report and it appearing that personal service cannot be made on Frank Saraceno, Sr. because he resides at [REDACTED], in the Village of Endicott, County of Broome, State of New York and an inquiry to the Broome County Sheriff's Department regarding personal service in Broome County shows that a fee for personal service will be imposed upon the Court; it is

ORDERED that service thereof is authorized to be made by certified mail/return receipt requested on said party and directed to Frank Saraceno, Sr. at his place of residence.

Dated: March 24, 2014


Hon. Gerald A. Keene, Surrogate

NOTICE OF ENTRY
PLEASE BE ADVISED THAT THIS DOCUMENT WAS
ENTERED IN THE TIOGA COUNTY SURROGATE'S COURT
CLERK'S OFFICE ON THE

24th DAY OF March 2014
CLERK 



SURROGATE'S COURT - TIOGA COUNTY
CITATION

THE PEOPLE OF THE STATE OF NEW YORK,
By the Grace of God Free and Independent

TO John J. Saraceno Jr.
P.O. Box 1924
Los Gatos, CA 95031

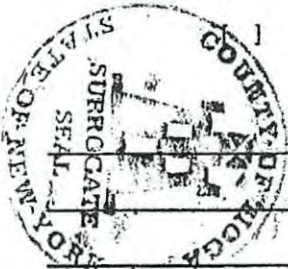
A petition having been duly filed by Frank Saraceno, Sr., who is
domiciled at [REDACTED]

YOU ARE HEREBY CITED TO SHOW CAUSE before the Surrogate's Court, Tioga County,
at Owego, New York, on April 15 2011,
at 9:00 o'clock in the fore noon of that day, why a decree should not be made in the estate of Antoinette A. Saraceno

lately domiciled at [REDACTED]
admitting to probate a Will dated January 3, 2007
(a Codicil dated _____) (a Codicil dated _____)
a copy of which is attached, as the Will of Antoinette A. Saraceno
deceased, relating to real and personal property, and directing that

- ☒ Letters Testamentary issue to: Frank Saraceno, Sr.
☐ Letters of Trusteeship issue to: _____
☐ Letters of Administration c.t.a. issue to _____

(State any further relief requested)



Dated, Attested and Sealed

February 28, 2011

HON. Vincent Sgueglia

Surrogate

[Signature of Vincent Sgueglia]

Chief Clerk

Richard H. Miller, II, Esq.
Attorney for Petitioner

607-785-7160
Telephone Number

2304 North Street, Endwell, NY 13760

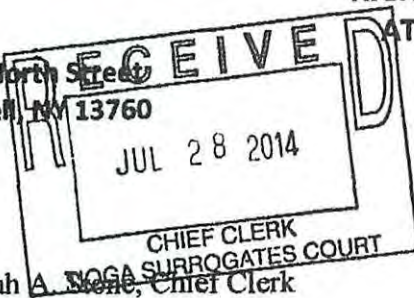
Address of Attorney

[NOTE: This citation is served upon you as required by law. You are not required to appear. If you fail to appear it will be assumed you do not object to the relief requested. You have a right to have an attorney appear for you.]



2304 North Street
Endwell, NY 13760

RICHARD H. MILLER, II
ATTORNEY AT LAW



Deborah A. Wene, Chief Clerk
Tioga County Surrogate's Court
Tioga County Courthouse
P.O. Box 10
Village Of Owego, NY 13827

(607) 785-7160
Fax (607) 785-7168*
*NOT FOR SERVICE OF PROCESS

July 23, 2014

RE: Estate of Antoinette A. Saraceno
File No.: 2010-3397

Dear Debbie:

Enclosed please find the Original Report pursuant to 22NYCRR 207.42 signed by fiduciary Frank Saraceno, Sr., and attorney of the estate Richard H. Miller, II asking for an additional time for the fiduciary to collect all the receipts, releases and discharges of beneficiaries.

I apologize to the Court for not mailing the original as this was oversight on my part in my office.

Thank you for the Court's courtesy and assistance with regards to this matter.

Respectfully submitted,

A handwritten signature in dark ink that reads "Richard H. Miller II". The signature is written in a cursive style with a large "R" and "M".

Richard H. Miller, II

RHM/df
Enclosure



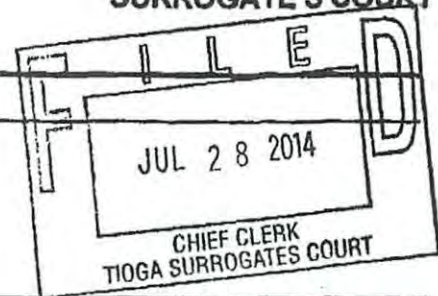
STATE OF NEW YORK
COUNTY OF TIOGA

SURROGATE'S COURT

Report pursuant to 22NYCRR 207.42

ESTATE OF : Antoinette A Saraceno
FILE NO. 2010-3397

Date of issuance of first permanent letters August 26, 2011



Approximate amount of gross estate:

Approximate amount that has been distributed to beneficiaries:

Approximate amount currently remaining in fiduciary's control:

~~This estate has not been fully distributed for the following reason(s)~~
(state briefly and state date by which distribution may be expected)

Requesting an additional time to collect all the
Receipt, releases and discharges of beneficiaries.

Date of this Report: April 30, 2014

Signature of Fiduciary
Frank Saraceno Sr

Signature of Attorney

Richard H Miller II
2304 North Street
Endicott NY 13760
(607)785-7160

**STATE OF NEW YORK
TIOGA COUNTY SURROGATE'S COURTS
TIOGA COUNTY COURTHOUSE
PO BOX 10
VILLAGE OF OWEGO, NY, 13827
607 - 687-1303**

HON. VINCENT SGUEGLIA
Surrogate



Deborah A. Stone
Chief Clerk of Surrogate's Court

MEMORANDUM

Date: February 28, 2011
To: Richard H Miller, II, Esq.
From: Deborah A. Stone
Re: Estate of Antoinette A. Saraceno
Service of Citation

File No. 2010-3397

Enclosed you will find the citation for service on those parties noted therein. The type of service to be made is noted below.

- () Personal
(X) Certified mail, return receipt

Please note that service on the interested parties in the State of New York must be done within 10 days, **out-of-state with 20 days** and 30 days for parties out of the country prior to the return date of the citation.

Thank you for your anticipated cooperation.





Tioga County Surrogate's Court

20 Court Street

P O Box 10

Owego, NY 13827-0010

(607)689-6099 Fax: (646)963-6398

TIOGASURROGATECOURT@NYCOURTS.GOV

Gerald A. Keene
Surrogate

DEBORAH A STONE
Chief Clerk

August 02, 2016

Richard H Miller II Esq.
2304 North Street
Endicott NY 13760

RE: Estate of Antoinette A Saraceno, File# 2010-3397
Compliance with Uniform Rule 207.42

Dear Counsel:

Pursuant to 207.42 of the Uniform Rules, you are required to file a statement with the Court whenever the estate of a decedent has not been fully distributed or a final accounting has not been filed with petition for settlement within two years of the date of issuance of letters. A review of the Court's records indicates that you have not filed such a statement. Enclosed is the form which must be completed and signed by the fiduciary and the attorney and filed immediately with the Court. Certain estates cannot be closed informally and a formal accounting is required. If you have any questions regarding the requirement for this estate, please contact the Court.

Please note that if the estate has not been fully distributed, you must state on the form the reason why it has not been and provide the Court with an anticipated date of full distribution. Also note that if an asset bequeathed under the will was not in possession of the decedent at the time of death, you must explain that in the report (i.e. diamond ring bequeathed to daughter, Anne, was distributed prior to decedent's death).

If not already filed, releases must be obtained and filed for every estate beneficiary, except in the case of a fiduciary-beneficiary. The releases must contain the actual value received.

Very truly yours,

DEBORAH A STONE
Chief Clerk



CC: Fiduciary

STATE OF NEW YORK
COUNTY OF TIOGA

SURROGATE'S COURT

Report pursuant to 22NYCRR 207.42

ESTATE OF : Antoinette A Saraceno
FILE NO. 2010-3397

Date of issuance of first permanent letters August 26, 2011

Approximate amount of gross estate:

Approximate amount that has been distributed to beneficiaries:

Approximate amount currently remaining in fiduciary's control:

This estate has not been fully distributed for the following reason(s)
[state briefly and state date by which distribution may be expected]

Date of this Report: _____

Signature of Fiduciary

Frank Saraceno Sr


Signature of Attorney

Richard H Miller II
2304 North Street
Endicott NY 13760
(607)785-7160



Tioga County Surrogate's Court
20 Court Street
P O Box 10
Owego, Ny 13827-0010
(607)687-1303 Fax: (646)963-6398

April 07, 2011

Court Appearance Notice

File Name: Antoinette A Saraceno

File #: 2010-3397

Please take notice that the above entitled matter has been scheduled for a court appearance on April 15, 2011 at 9:00 am, for 9:00 CITATION. THIS MATTER HAS BEEN RESCHEDULED FOR 9:30. AS STATED ON THE CITATION WHICH WAS SERVED UPON YOU, YOU ARE NOT REQUIRED TO APPEAR. IF YOU FAIL TO APPEAR IT WILL BE ASSUMED YOU DO NOT OBJECT TO THE RELIEF REQUESTED IN THE CITATION SERVED UPON YOU. YOU HAVE A RIGHT TO HAVE AN ATTORNEY APPEAR FOR YOU. Please arrange to be present at this time.

DEBORAH A STONE
Chief Clerk

Parties Notified

Frank Saraceno Sr, [REDACTED]

Salvatore Saraceno, [REDACTED]

Tony Saraceno [REDACTED]

✓ John I Saraceno Jr, [REDACTED]

Frank Saraceno Jr, [REDACTED]

[REDACTED]

[REDACTED]

Lisa Strahley, [REDACTED]

Anthony Saraceno, [REDACTED]

Erin Singleton, [REDACTED]

Emily Kniffen, [REDACTED]

Kathy Kniffen, ,

Josephine Singleton, [REDACTED]

Cathy Saraceno, [REDACTED]

Cindy Henderson, [REDACTED]

David Saraceno, [REDACTED]

Gregory Saraceno, [REDACTED]

John Saraceno, [REDACTED]

Katelyn Saraceno, [REDACTED]

Kevin Strahley, [REDACTED]

To Richard H. Miller II via e-mail



**STATE OF NEW YORK
TIOGA COUNTY SURROGATE'S COURT
P.O. BOX 10
VILLAGE OF OWEGO, NY, 13827
Phone: 607-689-6099 / Fax: 646-963-6398
Email: TiogaSurrogateCourt@nycourts.gov**

HON. GERALD A. KEENE
Surrogate



DEBORAH A. STONE
Chief Clerk of Surrogate's Court

August 16, 2016

Frank Saraceno, Sr.
[REDACTED]

Re:- Estate of Antoinette A Saraceno
2010-3397

Dear Mr. Saraceno:

The Court has been informed that Richard H. Miller II, Esq. no longer represents you on this estate. Therefore, please file a Stipulation of Substitution of Attorneys signed by you, Richard H. Miller II, Esq. and the new estate attorney with the Court. A sample stipulation is enclosed for your convenience.

If you are no longer able to act as the executor, please discuss with the new estate attorney the steps required to resign and to have a successor executor appointed. Please note that a POA cannot sign documents on behalf of an executor.

Based on our conversation with your wife, Barbara, and the need to retain a new estate attorney, we are granting a 90 day extension for the filing of the required 2 year report.

Please feel free to contact us if you have any further questions. However, you should be aware that we cannot provide legal advice. If you are in need of legal advice, you may wish to contact the attorney referral line at 1-800-342-3661.

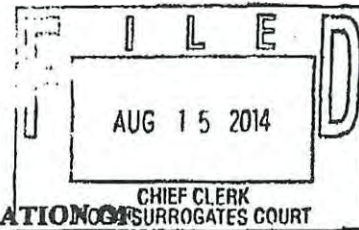
Very truly yours,

Kiyoko Matsuhashi
Senior Court Office Assistant



SAMPLE

STATE OF NEW YORK
SURROGATE'S COURT : COUNTY OF TIOGA



In the Matter of The Estate of

**STIPULATION OF
SUBSTITUTION OF
ATTORNEYS**

Deceased.

File No. [REDACTED]

IT IS HEREBY STIPULATED AND CONSENTED that the law firm of [REDACTED], [REDACTED], 101 E. State Street, Suite 102, [REDACTED], New York 14850, be substituted as attorneys for the above captioned estate, in place and stead of the undersigned law firm,

DATED:

[REDACTED]

By:

[Signature]
Jonathan C. [REDACTED], Esq.
[REDACTED], LLP
40 [REDACTED] State Street, Suite 3
Ithaca, New York 14850
Telephone: (607) 272-3212

[REDACTED]

By:

[Signature]
Thomas G. Emerson, Esq.
[REDACTED]
25 [REDACTED] Street
Ithaca, New York 14850
Telephone: (607) 272-3212

STATE OF NEW YORK)

)ss:

COUNTY OF TOMPKINS)

On this 3rd day of July in the year 2014 before me, the undersigned, a Notary Public in and for said State, personally appeared [REDACTED], personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose names is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.

[Signature]
Notary Public

ALETTE CAMPAGNOLO
NOTARY PUBLIC, STATE OF NEW YORK
NO. 01CA6276881
QUALIFIED IN TOMPKINS COUNTY
MY COMMISSION EXPIRES FEB 25, 2017

STATE OF NEW YORK
SURROGATE'S COURT COUNTY OF TIOGA

Proceeding for Probate

ESTATE OF
Antoinette A. Saraceno
Decceased

AFFIDAVIT FOR
SERVICE OF PROCESS
BY MAIL
SCPA 307(2)



STATE OF NEW YORK
COUNTY OF BROOME

ss:

Donna Filip, being duly sworn says:

1. I am over 18 years of age.
2. On March 9, 2011 I sent to the persons named below a true copy of the process
(date)

issued in the above proceeding by: (Check appropriate boxes)

- ☒ XXX Certified Mail, Return Receipt Requested
☐ Registered Mail, Return Receipt Requested
☐ Special Mail Service by:
☐ Federal Express
☐ Airborne
☐ DHL
☐ United Parcel Service
☐ U.S. Postal Service Express Mail

3. Enclosed with the process was one of the following (Delete Lines Not Applicable)

PROBATE: A copy of the will being offered for probate

ACCOUNTING: A copy of the summary statement of the account

OTHER PROCEEDINGS: Probate Citation
(specify documents if any)

NAME
John I Saraceno

ADDRESS


(If necessary, add additional names and addresses on reverse side)

Sworn to before me on

April 5, 2011
Richard H. Miller II
(Notary Public)

Donna Filip
DONNA FILIP

RICHARD H. MILLER II
Notary Public, State of New York
NO. 02M15038440
Qualified in BROOME COUNTY
My Commission Expires JAN 23, 2015



STATE OF NEW YORK
SURROGATE'S COURT COUNTY OF TIOGA

Proceeding for Probate

ESTATE OF

Antoinette A. Saraceno

Deceased

AFFIDAVIT CONCERNING
DELIVERABILITY
OF PROCESS
SERVED BY MAIL
SCPA 307(2)



STATE OF NEW YORK

ss:

COUNTY OF BROOME

Richard H Miller, II

, being duly sworn says:

(1) I am an attorney-at-law, duly admitted to practice in the State of New York. I have had charge of the work in the above entitled proceeding. This affidavit is made to advise the Court whether any of the copies of process served by certified or registered mail or special mail service were returned as undeliverable.

(2) On March 9, 2011 a true copy of the process issued in this proceeding was sent by certified or registered mail or special mail service in a prepaid envelope containing a return address, to wit:

(set forth return address on envelope)

to the following named persons at the addresses opposite their names:

Name	Address
John I Saraceno	[REDACTED]

(if necessary, add additional names and addresses on reverse side)

(3) On _____, 20____, the process issued was returnable before this court. Of my own knowledge, I know that I have in my possession return receipts for certified or registered mail signed by all of the persons listed above, except _____

OR I have in my possession receipts for special mail service by

☐ Federal Express ☐ Airborne ☐ DHL ☐ United Parcel Service ☒ U.S. Postal Service ~~Express Mail~~
upon all of the persons listed above, except _____

Delete phrase not applicable

(4) This affidavit is made in addition to the affidavit of mailing of the process heretofore filed herein, and informs the Court of the effectiveness of the service of process by mail.

Sworn to before me on April 5th, 2011.

[Signature]
Notary Public

DANUTA J. FILIP
Notary Public, State of New York
Qualified in Broome County
My Commission Expires April 28, 2013
Registration No. 01F16186402



7007 0220 0002 2553 4209

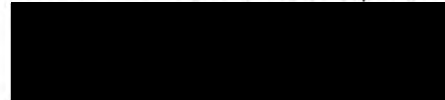
U.S. Postal Service™	
CERTIFIED MAIL™ RECEIPT	
(Domestic Mail Only; No Insurance Coverage Provided)	
For delivery information visit our website at www.usps.com	
OFFICIAL USE	
Postage	\$ 0.44
Certified Fee	\$2.80
Return Receipt Fee (Endorsement Required)	\$2.30
Restricted Delivery Fee (Endorsement Required)	\$0.00
Total Postage & Fees	\$ 5.54
0770 01 Postmark Here MAR - 9 2011 03/09/2011	
Sent To JOHN I. SARACENO, SR	
Street, Apt. No., or PO Box No.	
City, State, ZIP+4	
PS Form 3800, August 2006 See Reverse for Instructions	

SENDER: COMPLETE THIS SECTION

- Complete Items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

JOHN I. SARACENO, JR



2. Article Number

(Transfer from service label)

7007 0220 0002 2553 4209

PS Form 3811, February 2004

Domestic Return Receipt

102595-02-M-1540

COMPLETE THIS SECTION ON DELIVERY

A. Signature

X

[Signature]

☐ Agent

☐ Addressee

B. Received by (Printed Name)

JOHN SARACENO

C. Date of Delivery

3/27/11

D. Is delivery address different from item 1? ☐ Yes

If YES, enter delivery address below: ☐ No

3. Service Type

☒ Certified Mail

☐ Express Mail

☐ Registered

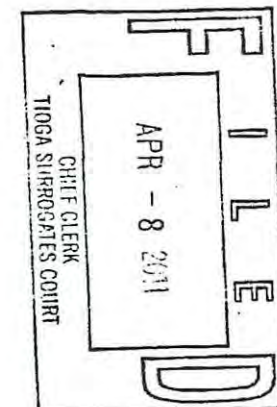
☒ Return Receipt for Merchandise

☐ Insured Mail

☐ C.O.D.

4. Restricted Delivery? (Extra Fee)

☐ Yes



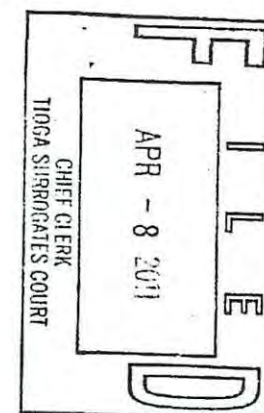
UNITED STATES POSTAL SERVICE



First-Class Mail
Postage & Fees Paid
USPS
Permit No. G-10

• Sender: Please print your name, address, and ZIP+4 in this box •

RICHARD H. MILLER, B
ATTORNEY AT LAW
2304 NORTH STREET
ENDWELL, NEW YORK 13760



**STATE OF NEW YORK
TIOGA COUNTY SURROGATE'S COURT
P.O. BOX 10
VILLAGE OF OWEGO, NY, 13827
Phone: 607-689-6099 / Fax: 646-963-6398
Email: TiogaSurrogateCourt@nycourts.gov**

HON. GERALD A. KEENE
Surrogate



DEBORAH A. STONE
Chief Clerk of Surrogate's Court

December 9, 2016

Frank Saraceno, Sr.
[REDACTED]

Re: Estate of Antoinette A Saraceno
2010-3397

Dear Mr. Saraceno:

On August 16, 2016, the Court sent you correspondence regarding the filing of the Stipulation of Substitution of Attorneys and the filing of the required Two Year Report for the above estate. A 90-day extension was granted for the filing of the Two Year Report. A copy of the correspondence is enclosed for your reference and to date we have not received any documents.

Pursuant to 207.42 of the Uniform Rules, you are required to file a statement with the Court whenever the estate of a decedent has not been fully distributed or a final accounting has not been filed with petition for settlement within two years of the date of issuance of letters. While closing of estate is pending, please file the Two Year Report. For your convenience, a copy of the two year report filed in 2014 is attached.

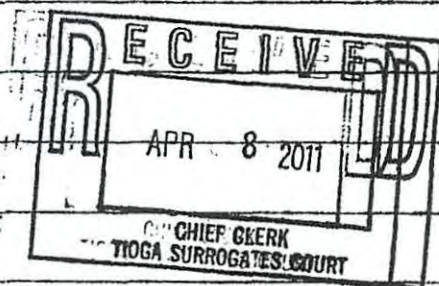
Please feel free to contact us if you have any further questions. However, you should be aware that we cannot provide legal advice. If you are in need of legal advice, you may wish to contact the attorney referral line at 1-800-342-3661.

Very truly yours,

Kiyoko Matsushashi
Senior Court Office Assistant



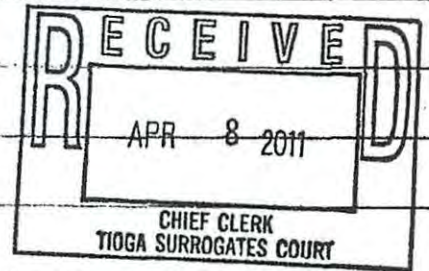
Surrogate Court
P.O. 10
Owego, New York
13827



Re. The Will of Antoinette SARACEN



April 4, 2011



TO Judge Sgucglia telephone

My NAME is John SARACENO, I appearance.
Am the nephew of Antonette approved
SARACENO and I have been per VS.
left A PIANO in her will.

I can not in good conscious
and with all do respect to you
and your STAFF remain silent
and allow FRAUD, & COLUSION
to replace honesty and the true
wishes of my departed Aunt.

I certify that Frank
SARACENO SR (my uncle) and
FRANK SARACENO Jr. (my cousin)
and lawyer Richard Miller
have bonded together to serve
their own Agenda and Alter
her will.

I declare the following:

- 1) Richard Miller has a personal and a social relationship with my Uncle Frank and his son.
- 2) Attorney Miller has shared the contents of my Aunt's wills with both of them prior to her unexpected death.
- 3) My cousin Frank told me that our Aunt was to leave her estate to he and I and that our other cousins were to receive one thousand dollars each. He called me two days after her death ~~that~~ "she never signed that will. I did not solicit his call"
- 4) My Uncle Frank told me as early as 3 months ago that the will was changed,

and my Aunt has going to leave
me her estate according to his
last conversation with Rick mother,

When I last visited with
my Aunt in 2007 she told
me that she wanted my
Uncle Sam to be the executor
of her will. He has all my
respect as due each of our
cousins.

(If he was placed on the
stand with his hand on
a bible? He will tell the
Court, that he wanted
no part of this scam.)
and ~~we~~ knew the will was forged

During my visit in 2007 (as
her guest) my Aunt told me that
my cousin Frank and I would
would receive the bulk of her
will. I never shared this with
my cousin Frank. He told me
her intents on many occasions.

My Aunt was close to
being 90 years old and
took care of herself.

No one was prepared for
this sad accident.

I am enclosing 12
pages of Atty. Rich Miller's
censure notices for
unethical practices. My
cousin Frank sent me
three inflammatory E mails
one he refers to "Miller"
my friend.

I live in California, I
spoke with a clerk and
she told me it is possible
for me to be present by
phone. I humbly ask the
Court to extend this option
to me.

I have spoken to an
attorney here in California regarding
this matter. He told me


only those who are New York
can represent me,

I had a double bypass
surgery in Feb. and I
can not leave my out-patient
care for at least 2 months.

I wish to close and declare
that All I have stated is true.

Regards

John Frigio Saman



AOL | Mail Toolbar | Make AOL My Home Page



jsaraceno5 Sign Out

Check Mail Compose

Search the Web

Themes | Settings | Help

Search Mail

Reply

Forward

IM

Action

Delete

Spam

Today on AOL

aunt antionett

Inbox 7

keyman2004 to you - Feb 3 More Details

Drafts (9)

Add to To Do Calendar

Sent

John

IMs

Spam

Trash

Contacts

Calendar

Frankie

My Folders

Saved Mail

Junk E-mail (10)

New Folder

I really dont know what the your problem is, I talked to my friend Miller and you think this thing is about you. It has nothing to do with you , she loved my care of him . you not signing the papers is tying things up for a little while in so my mom can retire and hang out with her grand babies and enjoy the res my dad wants a car with less than 170k on it.
It is time to man up and do the right thing sign the paper and quit being a BI

[AOL](#) | [Mail Toolbar](#) | [Make AOL My Home Page](#)**AT&T U-
Internet + I**[LEGAL](#)jsaraceno5 [Sign Out](#)[Check Mail](#) [Compose](#)[Search the Web](#)[Themes](#) | [Settings](#) | [Help](#)[Search Mail](#)[Reply](#)[Forward](#)[IM](#)[Action](#)[Delete](#)[Spam](#)[Today on AOL](#)

??????????????

[Inbox 7](#)keyman2004 to you - 3 hrs ago [More Details](#)[Add to To Do](#) [Calendar](#)[Drafts \(9\)](#)

WTF John

[Sent](#)[IMs](#)[Spam](#)[Trash](#)

I cant understand what is wrong with your head , when Your mom and dad
for your mom and dad, because all of there kids were way to busy with there lives to
CARE . what did you ever do for aunt Antonetta ? (nothing again) I took care of her
not even show up, then she died, once again Johnny NO SHOW you were pissed of
her belongings. what do you think you deserve ? you need some help

[Contacts](#)[Calendar](#)[My Folders](#)[Saved Mail](#)[Junk E-mail \(10\)](#)[New Folder](#)

[AOL](#) | [Mail Toolbar](#) | [Make AOL My Home Page](#)jsaraceno5 [Sign Out](#)[Check Mail](#) [Compose](#)[Search the Web](#)[Themes](#) | [Settings](#) | [Help](#)[Search Mail](#)[Reply](#)[Forward](#)[IM](#)[Action](#)[Delete](#)[Today on AOL](#)[Inbox 7](#)[Drafts \(9\)](#)[Sent](#)[IMs](#)[Spam](#)[Trash](#)[Contacts](#)[Calendar](#)[My Folders](#)[Saved Mail](#)[Junk E-mail \(10\)](#)[New Folder](#)**Fwd:**jsaraceno5 to johnsaraceno - Feb 14 [More Details](#)[Add to To Do](#) [Calendar](#)

—Original Message—

From: keyman2004 <keyman2004@[REDACTED]>

To: JSaraceno5 <JSaraceno5@[REDACTED]>

Sent: Sun, Feb 13, 2011 9:23 pm

Hey John

Did you shit and get of the pot yet ? If anything happens to my parent

New York State
Commission on Judicial Conduct

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Miller, Richard

In the Matter of the Proceeding Pursuant to Section 44, subdivision 4, of the Judiciary Law in Relation to **RICHARD H. MILLER, II**, a Justice of the Union Town Court, Broome County.

THE COMMISSION:

Henry T. Berger, Esq., Chair
Honorable Frances A. Ciardullo
Stephen R. Coffey, Esq.
Lawrence S. Goldman, Esq.
Christina Hernandez, M.S.W.
Honorable Daniel F. Luciano
Mary Holt Moore
Honorable Karen K. Peters
Alan J. Pope, Esq.
Honorable Terry Jane Ruderman

APPEARANCES:

Gerald Stern (Cathleen S. Cenci, Of Counsel) for the Commission
Hinman, Howard & Kattell, LLP (by Richard C. Lewis) for Respondent

The respondent, Richard H. Miller, II, a Justice of the Union Town Court, Broome County, was served with a Formal Written Complaint dated May 23, 2001, containing four charges. Respondent filed an answer dated July 9, 2001.

By Order dated July 18, 2001, the Commission designated Philip C. Pinsky, Esq., as referee to hear and report proposed findings of fact and conclusions of law. A hearing was held on January 16 and 17 and February 14 and 28, 2002, in Syracuse, New York, on March 4, April 4 and 5, 2002, in Albany, New York, and on May 30, 2002, in Binghamton, New York. The referee filed his report dated October 17, 2002, with the Commission.

On October 30, 2002, the Administrator of the Commission, respondent's counsel and respondent entered into a Stipulation, agreeing that the Commission make its determination based upon the referee's findings of fact and conclusions of law, jointly recommending that respondent be censured and waiving further submissions and oral argument.

On November 8, 2002, the Commission approved the Stipulation and made the following determination.

1. Respondent has been a justice of the Union Town Court, Broome County, since

April 1996 and a justice of the Johnson City Village Court since January 2002.

2. Respondent is an attorney admitted to practice law in 1994. Since April 1996, he has practiced as a sole practitioner and, since 1997, has had one full-time secretary, Terri Hoosier.

As to Charge I of the Formal Written Complaint:

3. Respondent presided over two cases in which a party or a member of the party's immediate family was a client of respondent's law firm. In six additional proceedings, respondent engaged in conduct that conveyed an erroneous impression that he was presiding over a client's matters, thereby creating an appearance of impropriety. Specifications to Charge I are set forth in Appendix A.

As to Charge II of the Formal Written Complaint:

4. In three cases, respondent represented the defendants notwithstanding that the charges originated in the Union Town Court. Specifications to Charge II are set forth in Appendix B.

As to Charge III of the Formal Written Complaint:

5. In one case, respondent acted as an attorney in a proceeding in his own court. Specifications to Charge III are set forth in Appendix C.

As to Charge IV of the Formal Written Complaint:

6. In a small claims action in 2000, after respondent had issued a judgment against the defendant and the plaintiff notified the court that the defendant had not paid, respondent's court clerk issued four notices to the defendant, over respondent's signature, which stated that a warrant would be issued for the defendant's arrest if he did not appear in court to pay the judgment. Specifications to Charge IV are set forth in Appendix D.

Upon the foregoing findings of fact, the Commission concludes as a matter of law that respondent violated Sections 100.1, 100.2(A), 100.3(C)(1), 100.3(C)(2), 100.3(E)(1), 100.4(A), 100.4(D)(1)(c) and 100.6(B)(2) of the Rules Governing Judicial Conduct. Charges I through IV of the Formal Written Complaint are sustained insofar as they are consistent with the above findings, and respondent's misconduct is established.

A part-time judge may practice law, subject to certain restrictions designed to eliminate conflict and the appearance of any conflict between the exercise of judicial duties and the private practice of law. *Matter of Bruhn*, 1988 Ann Rep 133 (Comm'n on Jud Conduct, Dec 24, 1987); *Matter of Feeney*, 1988 Ann Rep 159 (Comm'n on Jud Conduct, Dec 24, 1987). Every lawyer-judge must scrupulously observe the applicable restrictions in order to avoid conduct that may create an appearance of impropriety and impugn the integrity of judicial office.

It is well-established that a judge may not take action in any case involving a client or former client of the judge's law practice. *Matter of Filipowicz*, 54 AD2d 348 (2d Dept 1976). Such conduct violates Section 100.3(C)(1) of the Rules Governing Judicial Conduct, which requires disqualification in a proceeding in which the judge's impartiality might reasonably be questioned. By presiding over one case in which he had an attorney-client relationship with the defendant and

another case in which the defendant was the spouse of a client, respondent violated that standard. Respondent's conduct in *Barvainis v. Connelly* was especially egregious: by vacating a default judgment against his client's spouse based solely on his client's *ex parte*, unsworn communication, respondent created an appearance of partiality and favoritism. In six additional cases, as found by the referee, respondent's conduct conveyed an erroneous impression that he was presiding over a client's matters, thereby creating an appearance of impropriety that undermines public confidence in the impartiality of the judiciary.

The ethical standards clearly prohibit a lawyer-judge from practicing law in the judge's own court (Jud Law §16; Rules Governing Judicial Conduct §100.6[B][2]). In *People v. Shepardson*, respondent acted as the attorney for the defendant by approving a settlement that included a favorable disposition of the harassment charge in the Union Town Court and by preparing an Affidavit of Non-Prosecution which the complainant signed and filed with the Union Town Court. Although respondent did not physically appear in the court in connection with the case, his actions violated the ethical prohibitions and constituted an impermissible intermingling of his roles as a lawyer and judge.

Section 16 of the Judiciary Law further prohibits a judge from practicing law "in an action, claim, matter, motion or proceeding originating in [the judge's] court." In three cases that originated in his court, respondent violated the statute by appearing on behalf of a party in another court.

It was also improper to issue notices to a small claims defendant which stated that a warrant would be issued for the defendant's arrest if he did not appear in court to pay the judgment. Such a warning conveys the false impression that non-payment of a judgment is a criminal matter. Although the notices were issued by respondent's clerk over his stamped signature, respondent was required to exercise supervisory vigilance to ensure the proper performance of the clerical functions. Respondent's supervision was inadequate, as indicated by the blatantly erroneous contents of the notices that were sent over his signature.

In its totality, respondent's conduct showed insensitivity and inattention to his ethical responsibilities and, in particular, to the special ethical obligations of judges who are permitted to practice law. In mitigation, we note that respondent was candid, cooperative and contrite at the hearing and that he has acknowledged his misconduct.

By reason of the foregoing, the Commission determines that the appropriate sanction is censure.

Mr. Berger, Judge Ciardullo, Mr. Coffey, Mr. Goldman, Ms. Hernandez, Judge Luciano, Judge Peters and Judge Ruderman concur.

Mr. Pope did not participate.

Ms. Moore was not present.

Dated: December 30, 2002

APPENDIX A1. Barvainis v. Mark Connelly

A. On February 25, 1997, in *Barvainis v. Mark Connelly*, a small claims action in the Union Town Court commenced on January 29, 1997, respondent granted a default judgment to the plaintiff for \$510. The defendant, Mark Connelly, was the spouse of Amy Connelly, who was respondent's client in a pending Family Court matter that concluded on March 19, 1997.

B. Subsequently, at a time when Amy Connelly was still respondent's client, respondent received an *ex parte* telephone call from Ms. Connelly. Ms. Connelly told respondent that her husband was in North Carolina, did not receive notice of the proceeding and wanted an opportunity to contest the matter. Respondent issued a letter written by his clerk dated March 17, 1997, "withdrawing the default judgment," which was tantamount to an order vacating the judgment. At the hearing, respondent acknowledged that he should have transferred the case to his co-judge without re-opening it.

C. After the plaintiff appealed respondent's order withdrawing the default judgment and the County Court issued a decision and order vacating respondent's order and reinstating the default judgment, respondent signed a "Reinstatement of Notice of Default Judgment" dated March 11, 1998. Respondent signed another such Reinstatement in October 1998, apparently intended to be a certified copy of the March 1998 Reinstatement, after being directed to personally sign the March 1998 Reinstatement by a clerk of the County Court in response to a request by the plaintiff's attorney.

D. A letter dated April 4, 1997, was issued over respondent's signature, without respondent's authorization, adjourning the matter until further notice.

2. People v. Allen Dittman

A. This specification is not sustained and is, therefore, dismissed.

3. People v. Robert Holcomb

A. In October 1999 respondent sentenced Robert Holcomb to six months of "work-weekend" jail attendance. In December 1999 respondent presided over the matter of sentence adjustments of Robert Holcomb and excused Mr. Holcomb's attendance on two December weekends due to the death of the defendant's father and the defendant's medical problems. On January 12, 2000, respondent directed that a Notice to Appear be sent to Mr. Holcomb, returnable January 24, 2000. Mr. Holcomb appeared before respondent on that date, and at that time respondent placed a telephone call from his court office to the Tully Town Court, Onondaga County, to verify representations that had been made by Mr. Holcomb during the presentence investigation.

B. Although Mr. Holcomb was never respondent's client, respondent created an appearance of impropriety with respect to his apparent undertaking to represent Mr. Holcomb in and after December 1999, as set forth below.

C. On November 3, 1999, Mr. Holcomb and Frederick Lurenz were charged in the Town of Triangle with transporting waste tires without a permit, a violation of the Environmental Conservation Law ("ECL"). On November 28 or 29, 1999, Mr. Holcomb and Mr. Lurenz came to respondent's law office seeking to have respondent represent them with respect to the charges. Respondent informed Mr. Holcomb that he could not represent him and agreed to represent Mr. Lurenz.

D. Respondent's secretary, Terri Hoosier, prepared a letter to the Triangle Town Court dated November 29, 1999, with a copy to the district attorney's office, stating erroneously that respondent had been retained to represent Mr. Holcomb with regard to the ECL charge. The letter was generated from a computer form and was prepared in error. Respondent signed the letter in error and did not review the letter prior to signing it. By letter dated December 8, 1999, the Triangle Town Court acknowledged respondent's letter concerning his representation of Mr. Holcomb to the Triangle Town Court, which stated erroneously that he was representing Mr. Holcomb.

E. When respondent received the district attorney's pretrial notice from the court on or about December 9, 1999, he realized that there was a mistake about whom he represented in Triangle. Respondent called the Triangle Town Court and informed the clerk that the letter had been sent in error and that he represented Mr. Lurenz, not Mr. Holcomb. Respondent wrote a letter dated December 13, 1999, to the Triangle Town Court confirming his representation of Mr. Lurenz, but did not send to the court or the district attorney's office written confirmation of his telephone notification to the court that he did not represent Mr. Holcomb, thereby compounding the appearance of impropriety created by the erroneous November 29, 1999, letter.

F. Mr. Holcomb entered a guilty plea to the ECL violation in the Triangle Town Court on December 16, 1999, and paid a fine in November 2000. Mr. Holcomb never personally appeared in that court.

G. Respondent never billed or received a fee from Mr. Holcomb regarding the ECL charge.

4. People v. Sheila Johnson-Pish

A. Respondent presided over two Vehicle and Traffic Law charges against Sheila Johnson-Pish. Respondent's clerk issued, over respondent's signature stamp, a letter dated May 10, 1999, ordering a supporting deposition from the arresting officer and a notice dated May 10, 1999, scheduling a pretrial conference for June 3, 1999. Respondent did not contend that those documents were issued without his authority. On or shortly after June 3, 1999, respondent approved a plea agreement that Ms. Johnson-Pish had made with the district attorney's office; Ms. Johnson-Pish did not personally appear before respondent to enter the plea. Respondent testified that a negotiated reduction in the charge would be marked on the ticket and that a judge would then set the fine; it was respondent who did so. The court record shows that respondent was responsible for the fine, and the fine was included in respondent's report to the State Comptroller.

B. Although they did not have a formal written agreement, respondent commenced an attorney-client relationship with Ms. Johnson-Pish in April 1999 which continued at all relevant times subsequent thereto. Respondent consulted with Ms. Johnson-Pish concerning Family Court matters on April 15 and April 27, 1999, and

billed her \$125 for each such consultation. Ms. Johnson-Pish paid respondent \$125 for the April 27 meeting on that date. Without another intervening communication or meeting with Ms. Johnson-Pish, respondent, on June 14, 1999, mailed to her Family Court petitions for custody and support and a financial affidavit, which were requested at the April 27 conference.

4. People v. Ronald Jones

A. This specification is not sustained and is, therefore, dismissed.

5. Summary Eviction Proceedings commenced by John Kuzel

B. Respondent presided over five summary eviction proceedings commenced by John Kuzel in the Union Town Court: *Kuzel v. Milot* (filed April 9, 1999); *Kuzel v. Waterhouse* (filed April 27, 1999); *Kuzel v. Weaver* (filed November 15, 1999); *Kuzel v. Nemire* (filed January 10, 2000); and *Kuzel v. Suttan* (filed January 10, 2000). Although it was not established that Mr. Kuzel was respondent's client or that respondent performed or authorized the performance of legal services on behalf of Mr. Kuzel, respondent's signature as an attorney on two Notices of Petition in other eviction proceedings by Mr. Kuzel in the Binghamton City Court created an appearance of impropriety by conveying an erroneous impression that respondent was presiding over a recent former client's matters, as set forth below.

C. Respondent's legal secretary, Terri Hoosier, prepared the paper work in Mr. Kuzel's eviction proceedings without any authority from respondent and without his knowledge. Ms. Hoosier prepared the eviction papers at her home or at another location when she met with Mr. Kuzel, a practice she had begun when she worked for two previous attorneys. Mr. Kuzel never discussed any of his evictions with respondent, never employed or consulted with respondent as an attorney and never paid or was billed by respondent in connection with the proceedings. Respondent's name does not appear on any of the petitioner's papers in the eviction proceedings. In *Weaver*, the petition shows Mr. Kuzel as "petitioner *pro se*."

D. The petitions and certain other documents in the five eviction proceedings were notarized by Ms. Hoosier, who frequently notarized signatures for people in the geographic area who would stop by the law office to have her notarize a signature, whether or not they knew respondent. Thus, seeing Ms. Hoosier's notary stamp on eviction papers in proceedings, such as the *Kuzel* proceedings, coming before respondent did not concern respondent because he knew that his secretary frequently notarized signatures for litigants, including those appearing in the Union Town Court, even though he did not represent them. Respondent did not, at the time, consider that Ms. Hoosier's notarization of eviction petitions coming before him created an appearance of impropriety.

E. In four other eviction proceedings commenced by John Kuzel in the Binghamton City Court in June 1999, August 1999, April 2000 and May 2000, in which Mr. Kuzel is listed as "petitioner *pro se*," respondent signed the Notice of Petition form on the line provided for the signature of the "clerk." (The latter two forms were signed by respondent after he last presided over any of Mr. Kuzel's eviction proceedings in the Union Town Court.) According to respondent, it was the practice in the Binghamton City Court that if an attorney signed a notice of eviction, the petitioner did not have to

pay a filing fee at the time the eviction papers were filed. Ms. Hoosier was aware of that practice and had respondent sign the Binghamton eviction papers in order to obtain that benefit for Mr. Kuzel. By signing such papers as an attorney, respondent created an appearance of impropriety, *i.e.*, an appearance that he presided over three eviction proceedings of Mr. Kuzel after respondent had afforded a benefit to Mr. Kuzel in the Binghamton City Court by signing two of his Notices of Petition in that court. Such appearance is improper even though the eviction papers in the Binghamton City Court showed Mr. Kuzel as petitioner *pro se* and did not clearly indicate the purpose for respondent's signature on the line designated for signature by a "clerk." As to one of the Binghamton eviction papers signed by respondent, he testified that he "erred" by signing it.

F. Respondent had no actual knowledge of the preparation of the legal documents by his legal secretary or of her arrangement with Mr. Kuzel to prepare such documents, and no such knowledge can be imputed to respondent. Ms. Hoosier's notarization of eviction papers did not, under the circumstances, impose upon respondent a duty to investigate further into the circumstances of the preparation of those petitions.

G. There was no implicit or explicit undertaking by respondent to represent John Kuzel in any eviction proceeding. There is no evidence that Mr. Kuzel believed, reasonably or otherwise, that Ms. Hoosier was acting on behalf of respondent. No fee was paid, and no benefit was received by respondent. Ms. Hoosier did not have apparent authority to enter into an attorney-client relationship for respondent; nor did respondent provide her with apparent authority or an ostensible agency to act on his behalf with respect to Mr. Kuzel. Ms. Hoosier acted with no intention or motive of benefiting respondent, was not acting on his behalf, and was not acting, even in part, to further respondent's interest, and she had no such motive.

APPENDIX B1. People v. Ronald Jones

A. Between April 28, 1999, and February 15, 2000, respondent represented Ronald Jones in the Broome County Court in connection with a felony Driving While Intoxicated ("DWI") charge. He appeared in the County Court on December 13, 15 and 16, 1999. On December 16, 1999, Mr. Jones pleaded guilty. The probation report dated January 26, 2000, accurately noted the pendency of a Violation of Probation charge in the Union Town Court, based upon the DWI arrest, that respondent had imposed the probation sentence, and that respondent was representing Mr. Jones on the felony DWI charge. At the sentencing proceeding in County Court on February 15, 2000, the County Court judge, based upon the sentence in the probation report, disqualified respondent from representing Mr. Jones and directed any retainer to be refunded. While representing Mr. Jones in County Court, respondent had ample time and opportunity to learn that the Violation of Probation charge was pending in the Union Town Court.

2. People v. Marino Panaro

A. On August 25, 1999, Marino Panaro received tickets for four violations, one misdemeanor and two felonies (DWI and aggravated unlicensed operation of a vehicle). Respondent's co-justice suspended the defendant's driver's license on September 21, 1999, and later transferred the matter to County Court in response to an indictment of the defendant in January 2000. The defendant was directed to appear in the Broome County Court on January 26, 2000.

B. On the morning of the scheduled arraignment, the defendant's father called respondent and asked him to appear with the defendant in County Court. Respondent represented the defendant at the arraignment in County Court that morning. A conference was set for January 28, 2000, at respondent's request but was not held. After respondent left the courtroom following the arraignment, he read the indictment and noted that it involved a Town of Union matter. He spoke with the County Court judge and terminated his representation. Sometime prior to February 9, 2000, the County Court judge assigned a new attorney to represent the defendant.

3. Greg Gilbert v. Jennifer Goss

A. This specification is not sustained and is, therefore, dismissed.

4. Rachel Braden v. Douglas Shepardson

A. Rachel Braden filed two criminal informations against Douglas Shepardson, the father of her infant son. The information filed in the Town of Union alleged harassment committed on August 17, 1999, and was signed and filed on that date; the information filed in the Town of Maine (also in Broome County) alleged aggravated harassment committed on August 31, 1999. Ms. Braden also filed a family offense petition against Mr. Shepardson in Family Court, Broome County, on September 1, 1999. The Family Court and the local criminal court had concurrent jurisdiction over these types of family offenses.

B. Respondent represented Mr. Shepardson as the respondent and cross-petitioner in

the Family Court offense proceeding (and related custody and visitation proceedings) commenced by Ms. Braden which were concluded at a court appearance on November 30, 1999, with the stipulated issuance of an order of protection issued by that court against Mr. Shepardson and other relief. All proceedings in the Union Town Court on the harassment violation were presided over by respondent's co-justice, who issued an adjournment in contemplation of dismissal on March 21, 2000.

C. The family offense petition in the Family Court alleged harassment or other acts by Mr. Shepardson that occurred on seven different dates specified in the petition, one of which was August 17, 1999. The Harassment, Second Degree information filed in the Town of Union alleged harassment or other acts by Mr. Shepardson against Ms. Braden on the same date.

APPENDIX C1. Barvainis v. Mark Connelly

A. This specification is not sustained and is, therefore, dismissed.

2. People v. Douglas Shepardson

A. Respondent acted as the attorney for Douglas Shepardson in two respects in relation to the Union harassment charge described in Appendix B, paragraph 4, even though he never appeared in the Union Town Court in connection with that charge. Respondent, on behalf of his client, approved a settlement of the Family Court proceeding that included a favorable disposition of the Union harassment charge; respondent also prepared an Affidavit of Non-Prosecution for signature by the complainant, Rachel Braden, which she signed and filed with the Union Town Court.

B. Respondent prepared without charge and at the request of Ms. Braden's attorney Affidavits of Non-Prosecution for both the Town of Maine and the Town of Union. He did not stop to think that his preparation of the affidavit might constitute the practice of law in his own court. Respondent sent those Affidavits of Non-Prosecution for signature by Ms. Braden, to her attorney, Terrance Dugan, under cover of a letter dated January 12, 2000. Respondent's letter requested that the signed affidavits be returned to him. Mr. Dugan forwarded those affidavits to Ms. Braden under cover of his letter dated January 21, 2000. Mr. Dugan's letter informed his client that if she signed the affidavits, she "may then forward them directly to Mr. Miller per his request."

C. On February 3, 2000, Ms. Braden signed the Affidavit of Non-Prosecution for the Union harassment charge, and she delivered that affidavit on the same date to the Union Town Court.

D. On February 28, 2000, Ms. Braden signed an additional copy of the Affidavit of Non-Prosecution for the Union harassment charge at the same time that she executed a second copy of the affidavit for the Town of Maine charge. This additional copy of the Union affidavit contains a hand-written notation dated March 6, 2000, reading: "RHM gave this to Eliza to put in file." This second affidavit was superfluous as to the Union charge since the first affidavit had been filed on February 3, 2000, and was never lost or misplaced.

E. On March 21, 2000, respondent's co-justice issued an adjournment in contemplation of dismissal for the Union harassment charge.

3. Summary Eviction Proceedings commenced by John Kuzel (Kuzel v. Milot, Kuzel v. Nemire, Kuzel v. Suttin, Kuzel v. Waterhouse, Kuzel v. Weaver)

A. These specifications are not sustained and are, therefore, dismissed.

4. Additional Eviction Proceedings (Carpentieri v. Castelli, Johnson v. Polite and Backus, Nasiatka v. Hoyt, Suer v. Kistadet and Limonti, Korba v. Lysak and Welch)

A. These specifications are not sustained and are, therefore, dismissed.

APPENDIX D

1. Richard Santucci brought a small claims action against Michael Mitchell for \$235 in the Union Town Court. On March 27, 2000, both parties appeared before respondent. Mr. Mitchell stipulated that he owed the money, and judgment was entered.
2. On April 20, 2000, Mr. Santucci called respondent's court clerk, Ingeborg Nyth. Mr. Santucci told her that respondent had told him that if Mr. Santucci did not get paid, he should call the court and respondent would schedule an appearance for Mr. Mitchell to come in. The clerk told Mr. Santucci to call her at the beginning of May if he had not received his money. Mr. Santucci did not speak with respondent on that date.
3. On May 8, 2000, Mr. Santucci came to court and informed the clerk that Mr. Mitchell had failed to pay the \$235. The next day, respondent, upon being informed of Mr. Santucci's allegations, directed his clerk, Ms. Nyth, to notify Mr. Mitchell to appear on May 15, 2000. Mr. Santucci was orally notified.
4. Mr. Mitchell received a Notice to Appear from the court, over respondent's stamped signature, dated May 9, 2000, scheduling a May 15 court appearance. That document included a printed notice, in capital letters, stating: "IF YOU FAIL TO APPEAR ON THE DATE AND TIME DESIGNATED, A WARRANT WILL BE ISSUED FOR YOUR ARREST. PLEASE DO NOT IGNORE THIS NOTICE !!!!!" (Emphasis in original). The form was captioned "People of the State of New York vs. Richard Santucci."
5. On May 15, 2000, both parties appeared before respondent, and Mr. Mitchell agreed to start making partial payments of \$40 per week on May 19, directly to Mr. Santucci.
6. On June 20, 2000, Mr. Santucci called the court clerk and said he had not been receiving payments. He requested that the defendant "pay through the court." Mr. Mitchell had made one \$40 payment and the June 22 court record made by Ms. Nyth showed a balance on the judgment of \$195.
7. The court clerk sent Mr. Mitchell a second Notice to Appear dated June 20, 2000, which included the same printed notice and warning of arrest and the same erroneous caption. This Notice was issued over respondent's stamped signature and scheduled a June 26 court appearance.
8. On June 22, 2000, Mr. Mitchell called the clerk who, with the concurrence of respondent, approved the parties' agreement that Mr. Mitchell should make weekly payments to the court of \$25. The payments were to be made on June 23, June 30, July 7, July 14, July 21, July 28 and August 4, with the final payment of \$20 on August 11, 2000. Mr. Mitchell testified that he had requested the payments to be made to the court. He made the first \$25 payment on June 26. Apparently the court appearance on June 26 was not held.
9. Mr. Mitchell did not pay any of the next three installment payments at or about the dates they were due. On July 17, 2000, the court clerk issued a third Notice to Appear, dated July 17, 2000, over respondent's stamped signature, containing the same erroneous caption and printed warning as the two prior Notices. This Notice was returnable July 24. It is not clear from any court record whether the court appearance scheduled for July 24 was held.

10. A fourth Notice to Appear, dated August 2, 2000, was issued over respondent's stamped signature, addressed to Mr. Santucci and referencing "Santucci vs. Mitchel." The caption on the notice was "People of the State of New York vs. Mickel T. Mitchel." This Notice, returnable September 11, contained the same printed warning as the prior three Notices. Mr. Mitchell paid \$50 on or about September 8, 2000, and the court appearance scheduled for September 11 was not held.

11. Respondent testified that his signature stamp was used on all four Notices to Appear. The second, third and fourth Notices to Appear, described above, clearly were stamped with respondent's signature by the court clerk; the signature on the first Notice to Appear, dated May 9, seems to have been affixed by a different signature stamp. In any event, respondent is responsible for the issuance of all four Notices to Appear.

12. It appears that Mr. Mitchell was never served with any of the documents required to hold a judgment debtor in contempt for failure to respond to an information subpoena.

13. Respondent showed poor judgment in allowing his clerk to use his signature stamp on the court notices without his personally having reviewed the blatantly erroneous content of those notices, as completed by his clerk, prior to their issuance.

14. When Mr. Mitchell appeared before respondent on May 15, 2000, and July 24, 2000, respondent should have observed the erroneous and improper file copy of the Notice to Appear. Respondent admitted in his testimony that he saw the Notices to Appear the last time the parties came in.

15. With respect to respondent's contention that his court clerk had received direction from the Chief Court Clerk as to the form of a Notice to Appear to be used, any such advice should not have been substituted for respondent's direct oversight of his own clerk.



Tioga County Surrogate's Court

20 Court Street
P O Box 10
Owego, NY 13827-0010
(607)689-6099 Fax: (646)963-6398
TIOGASURROGATECOURT@NYCOURTS.GOV

Gerald A. Keene
Surrogate

DEBORAH A STONE
Chief Clerk

March 28, 2017

Richard H Miller II Esq.
2304 North Street
Endicott NY 13760

RE: Estate of Antoinette A Saraceno, File# 2010-3397
Compliance with Uniform Rule 207.42

Dear Counsel:

The Court previously requested you file a statement pursuant to 207.42 of the Uniform Rules, together with any outstanding releases. To date, the Court has not received the statement or any releases. You are hereby directed to immediately file the statement with this Court. Without final releases from all Beneficiaries, the fiduciary is not discharged or released from their duties and can be compelled to account.

If you do not file the statement and releases immediately, the Court may exercise its right to revoke the Letters and demand a formal accounting.

Very truly yours,

DEBORAH A STONE
Chief Clerk

CC: Fiduciary _____



STATE OF NEW YORK
COUNTY OF TIOGA

SURROGATE'S COURT

Report pursuant to 22NYCRR 207.42

ESTATE OF : Antoinette A Saraceno
FILE NO. 2010-3397

Date of issuance of first permanent letters August 26, 2011

Approximate amount of gross estate:

Approximate amount that has been distributed to beneficiaries:

Approximate amount currently remaining in fiduciary's control:

This estate has not been fully distributed for the following reason(s)
[state briefly and state date by which distribution may be expected]

Date of this Report: _____

Signature of Fiduciary

Frank Saraceno Sr


Signature of Attorney

File Minutes

File# 2010-3397 - Filename: Antoinette A Saraceno - Proceeding: Probate Petition

04-15-2011 APPEARANCES by Attorney Richard H. Miller, II, Salvatore Saraceno, Frank Saraceno, Frank Saraceno, Jr. & John I. Saraceno (appearing by phone)

9:39:00 Judge Sgueglia spoke with John I. Saraceno via telephone and explained he is required to file objections and to have those objections filed within 30 days (05/15/2011). John Saraceno indicates he is in the process of obtaining legal counsel.

9:39:12 Rest of the parties appear in the courtroom and Mr. Miller introduces all parties present. John I. Saraceno, objectant, continues to appear via telephone.

9:42:43 Judge informed parties in the courtroom that he had advised John Saraceno that he has given him 30 days to file objections.

9:43:09 Judge verified proofs of service and consents on everyone had been filed.

9:44:33 Attorney Miller said Frank Saraceno, Jr. had been paying the estate bills and asked for Temporary Letters Testamentary.

9:44:42 Judge grant Temporary Letters Testamentary. Temporary Letters to be issued and forwarded to Attorney Miller.

9:45:30 Judge confirmed with John Saraceno on the telephone that he was able to hear what happened via telephone and that he had 30 days to file objections.

9:46:07 Adjourned.

04/15/2011 Preliminary Letters issued

05/15/2011 Objections due





Tioga County Surrogate's Court
20 Court Street
P O Box 10
Owego, NY 13827-0010
(607)689-6099 Fax: (646)963-6398
TIOGASURROGATECOURT@NYCOURTS.GOV

Gerald A. Keene
Surrogate

DEBORAH A STONE
Chief Clerk

January 22, 2018

Frank Saraceno Sr
[REDACTED]

RE: Estate of Antoinette A Saraceno, 2010-3397
Compliance with Uniform Rule 207.42

Dear Fiduciary:

The Court previously requested you file a statement pursuant to 207.42 of the Uniform Rules, together with any outstanding releases. To date, the Court has not received the statement or any releases. You are hereby directed to immediately file the statement with this Court. Without final releases from all Beneficiaries, the fiduciary is not discharged or released from their duties and can be compelled to account.

If you do not file the statement and releases immediately, the Court may exercise its right to revoke the Letters and demand a formal accounting.

Very truly yours,

DEBORAH A STONE
Chief Clerk



At a Surrogate's Court of the State of New York held in and for the County of Tioga at Owego, New York.

PRESENT: Hon. Vincent Sgueglia, Surrogate

In the Matter of the Application for
Preliminary Letters Testamentary in the Estate of

Antoinette A Saraceno

Deceased.

**ORDER GRANTING
PRELIMINARY LETTERS
WITH LIMITATIONS**

File No. 2010-3397/A

A verified petition having been filed by Frank Saraceno Sr praying for a decree admitting to probate a written instrument dated January 3, 2007 propounded as the Last Will and Testament of the above-named decedent, and

An application having been filed by Frank Saraceno Sr praying for an order granting Preliminary Letters Testamentary and it appearing to the satisfaction of this court that the petitioner is the executor named in the paper writing purporting to be the Last Will and Testament, duly filed in the court, and it appearing that it is in the best interest of the estate that Preliminary Letters Testamentary issue, now it is

ORDERED, that pursuant to SCPA 1412 Preliminary Letters Testamentary be issued to Frank Saraceno Sr; and it is further

ORDERED, that the authority of such preliminary executor be restricted in accordance with, and that letters herein issued contain, the limitations(s) as follows:

Limitations/Restrictions:

THE LETTERS ISSUED BY THE COURT SHALL REMAIN IN FULL FORCE AND EFFECT FOR A PERIOD OF SIX MONTHS FROM THE DATE GRANTED AND ISSUED BY THE COURT.

NO FIDUCIARY NAMED ABOVE MAY MAKE ANY DISTRIBUTION OF ASSETS OF THE ESTATE TO ANY DISTRIBUTEES WITHOUT AN ORDER OF THIS COURT.

DATED: April 15, 2011

NOTICE OF ENTRY
PLEASE BE ADVISED THAT THIS DOCUMENT WAS
ENTERED IN THE TIOGA COUNTY SURROGATE'S COURT
CLERK'S OFFICE ON THE

18th DAY OF April 2011
CLERK Wendell R. Stone

Vincent Sgueglia
Surrogate



ARTAN SERJANEJ



Attorney and Counselor at Law

MAILING ADDRESS:
2304 NORTH STREET
ENDWELL, NEW YORK 13760

PHONE: 607-785-7160
FAX: 607-785-7168
EMAIL ADDRESS:
ARTANESQUIRE@GMAIL.COM

January 29, 2018

VIA MAIL & FAX

RECEIVED

FEB 02 2018

CHIEF CLERK
TIOGA SURROGATE'S COURT

Surogate's Court Chief Clerk
Tioga County Surrogate's Court
20 Court Street
P.O. Box 10
Owego, NY 13827-0010

Re: In the Matter of the Estate of Antoinette A. Saraceno

Dear Court Chief Clerk:

Enclosed please find a Notice of Appearance on behalf of Frank Saraceno, Sr., executor regarding the above entitled action.

The releases are being mailed to all parties for signature and acknowledgement of distribution received from the Estate of Antoinette A. Saraceno according to the Will.

We will file all releases with the Court upon receiving them back along with a report of estate fully distributed (22 NYCRR 207.42).

Thank you for your courtesy and assistance with regard to this matter.

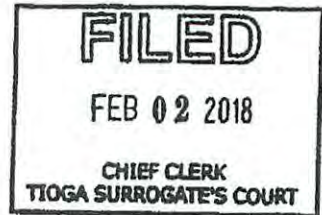
Very truly yours,

Artan Serjanej

AS/rd
Enclosures



**STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF TIOGA**



ESTATE OF
ANTOINETTE A. SARACENO


NOTICE OF APPEARANCE


File No.: 2010-3397

TO THE CLERK OF THE SURROGATE'S COURT, TIOGA COUNTY:

PLEASE TAKE A NOTICE, that the undersigned has been retained as counsel to represent, Frank Saraceno, Sr., Fiduciary in this proceeding and request that you serve a copy of all notices, and correspondence regarding this matter upon the undersigned at the address below.

DATED: January 26 2018
Endwell, New York


Artan Serjanej, Esq.
Attorney for Fiduciary
2304 North Street
Endwell, New York 13760
Phone: (607) 785-7160

TO:
Frank Saraceno, Sr.


On the Date Written Below LETTERS are Granted by the Surrogate's Court, State of New York as follows:

File #: 2010-3397/A

Name of Decedent: Antoinette A Saraceno

Date of Death: October 15, 2010

Domicile of Decedent: County Of Tioga

Fiduciary Appointed: Frank Saraceno Sr

Mailing Address



Letters Issued: PRELIMINARY LETTERS TESTAMENTARY

Limitations:

THE LETTERS ISSUED BY THE COURT SHALL REMAIN IN FULL FORCE AND EFFECT FOR A PERIOD OF SIX MONTHS FROM THE DATE GRANTED AND ISSUED BY THE COURT.

NO FIDUCIARY NAMED ABOVE MAY MAKE ANY DISTRIBUTION OF ASSETS OF THE ESTATE TO ANY DISTRIBUTEES WITHOUT AN ORDER OF THIS COURT.

THESE LETTERS, granted pursuant to a decree entered by the court, authorize and empower the above-named fiduciary or fiduciaries to perform all acts requisite to the proper administration and disposition of the estate/trust of the Decedent in accordance with the decree and the laws of New York State, subject to the limitations and restrictions, if any, as set forth above.

Dated: April 15, 2011

IN TESTIMONY WHEREOF, the seal of the Tioga County Surrogate's Court has been affixed.

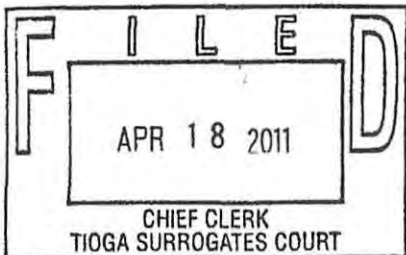
WITNESS, Hon Vincent Sgueglia, Judge of the Tioga County Surrogate's Court.




Hon. Vincent Sgueglia

These Letters are Not Valid Without the Raised Seal of the Tioga County Surrogate's Court

Attorney:
Richard H Miller II
2304 North Street
Endicott NY 13760



STATE OF NEW YORK
SURROGATE'S COURT : COUNTY OF TIOGA

PRESENT: HON. GERALD A. KEENE

In the matter of the Estate of

ANTOINETTE A SARACENO,

Deceased


ORDER

File No. 2010-3397

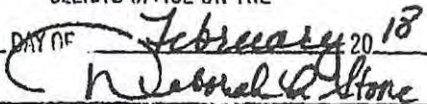
On reading and filing the notice of appearance filed on the 2nd day of February, 2018, and upon the motion of Artan Serjanej, Esq., it is

ORDERED that Artan Serjanej, Esq., be and hereby is attorney for the above-referenced estate.

Dated: February 5, 2018


Hon. Gerald A. Keene
Surrogate

NOTICE OF ENTRY
PLEASE BE ADVISED THAT THIS DOCUMENT WAS
ENTERED IN THE TIOGA COUNTY SURROGATE'S COURT
CLERK'S OFFICE ON THE

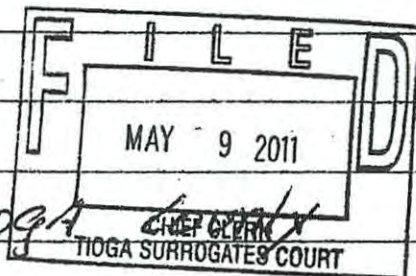
5th DAY OF February 20¹⁸
CLERK 





2010-3397

May 9, 2011



Surrogate Court, Tioga County

Surrogate Court Procedure
Act section 1440

Letter of objection FILE 2010-
3397

Antoinette SARACENO

Your Honor Judge Squeglia

1. I believe the will is a Fraud.
2. I believe ^{that} Att. Richard Miller violated All ethic's by sharing the will with FRANK SARACENO SR. & junior while my Aunt was still alive.
3. Further my Uncle Tony and SAM SARACENO wanted nothing to do with the will in all honesty. (At my ~~not~~ Aunt's wake Att Richard Miller had his paralegal

hand out documents for them
to sign while my Aunt's coffin
was five feet away.

What I was told :

1) My cousin Frank told me
that A.M. Richard Miller showed
him the will that left her
estate to me and my cousin.

Two days after my Aunt's
death, I got a unsolicited call
from my cousin that she never
signed "that will". (Is there
another will out there??)

2) My Aunt told me that my
uncle Sam was to be her
executor, and no one else.

3) My Aunt told me that she
considered myself and my
cousin to be her heirs to her house)

4) My uncle Frank called
me to say ^{that he} ~~he~~ was the
the executor and I was left

a piano and chairs (I live in California.

He told me that "I don't know where Frank SARACENO Jr. got the idea that he and I were MAJOR heirs to the estate!"

I have written the court a earlier letter that touches on what is written in my objection.

I would ask the court to review that document, and to consider the violations of All ethic be Att Richard Miller in his legal career.

Enclosed is an email to me from Frank Jr. referring to me that Miller my friend

I ask the court not to accept my Uncle Frank Sr. as executor, and not go into probate.

John Saraceno

AOL | Mail Toolbar | Make AOL My Home Page



jsaraceno5 Sign Out

Check Mail Compose

Search the Web

Themes | Settings | Help

Search Mail

Reply

Forward

IM

Action

Delete

Spam

Today on AOL

Inbox 7

Drafts (9)

Sent

IMs

Spam

Trash

Contacts

Calendar

My Folders

Saved Mail

Junk E-mail (10)

New Folder

aunt antionett

keyman2004 to you - Feb 3 More Details

Add to: To Do Calendar

John

I really dont know what the your problem is, I talked to my friend Miller and you think this thing is about you. It has nothing to do with you , she loved my care of him . you not signing the papers is tying things up for a little while so my mom can retire and hang out with her grand babies and enjoy the res my dad wants a car with less than 170k on it.
It is time to man up and do the right thing sign the paper and quit being a BI

Frankie

Personal Attack

[AOL](#) | [Mail Toolbar](#) | [Make AOL My Home Page](#)jsaraceno5 [Sign Out](#)[Check Mail](#) [Compose](#)[Search the Web](#)[Themes](#) | [Settings](#) | [Help](#)[Search Mail](#)[Reply](#)[Forward](#)[IM](#)[Action](#)[Delete](#)[Today on AOL](#)[Inbox 7](#)[Drafts \(9\)](#)[Sent](#)[IMs](#)[Spam](#)[Trash](#)[Contacts](#)[Calendar](#)[My Folders](#)[Saved Mail](#)[Junk E-mail \(10\)](#)[New Folder](#)**Fwd:**jsaraceno5 to johnsaraceno - Feb 14 [More Details](#)[Add to:](#) [To Do](#) [Calendar](#)

-----Original Message-----

From: keyman2004 <[REDACTED]>

To: JSaraceno5 <[REDACTED]>

Sent: Sun, Feb 13, 2011 9:23 pm

Hey John

Did you shit and get of the pot yet ? If anything happens to my parent

AOL | Mail Toolbar | Make AOL My Home Page

AT&T U-
Internet + I

LEGAL

jsaraceno5 Sign Out

Check Mail Compose

Search the Web

Themes | Settings | Help

Search Mail

Reply

Forward

IM

Action

Delete

Spam

Today on AOL

??????????????

Inbox 7

keyman2004 to you - 3 hrs ago More Details

Add to: To Do Calendar

Drafts (9)

WTF John

Sent

IMs

Spam

Trash

I cant understand what is wrong with your head , when Your mom and dad
for your mom and dad, because all of there kids were way to busy with there lives to
CARE . what did you ever do for aunt Antonetta ? (nothing again) I took care of her
not even show up, then she died, once again Johnny NO SHOW you were pissed of
her belongings. what do you think you deserve ? you need some help

Contacts

Calendar

My Folders

Saved Mail

Junk E-mail (10)

New Folder

ARTAN SERJANEJ



Attorney and Counselor at Law

MAILING ADDRESS:
2304 NORTH STREET
ENDWELL, NEW YORK 13760

PHONE: 607-785-7160
FAX: 607-785-7168
EMAIL ADDRESS:
ARTANESQUIRE@GMAIL.COM

April 18, 2018

Deborah A. Stone, Chief Clerk
Tioga County Surrogate's Court
20 Court Street
P.O. Box 10
Owego, NY 13827-0010



Re: In the Matter of the Estate of Antoinette A. Saraceno

2010-3397

Dear Deborah:

The assets were distributed on or about 2011 and 2012. My office was able to obtain copies of cancelled checks together with release and discharge which I will deliver to Court tomorrow. Additionally, I am also delivering the following documents: Original Inventory of Assets and Report of Estate fully Distribute.

The issue that I am having is that I don't have original signatures of these releases. I have sent all the parties requests to sign an original release and discharge and I have only received two signatures to date.

Many of these people had changed addresses and one of them passed away (I am including a copy of the death certificate). We were able to get the correct addresses and reached out to them but I don't have the remainder of the releases yet. I would like an extension of at least 60 days to cure any defects the court may identify after receiving my papers tomorrow.

Thank you for your courtesy and assistance with regard to this matter.

Very truly yours,

Artan Serjanej

AS/rd
Enclosures



**SURROGATE'S COURT OF THE STATE OF NEW YORK
COUNTY TIOGA**

In the Matter of

ANTOINETTE A. SARACENO

Deceased

FILED

APR 19 2018

CHIEF CLERK

**TO BE COMPLETED BY FIDUCIARY or
ATTORNEY FOR FIDUCIARY**

Total Estate Assets (see below)* E
Filing fee SCPA 2402(7) \$
Filing fee initially paid \$
Balance (Refund) Due \$

INVENTORY OF ASSETS (Rule §207.20)

File No: 2010-3397

The undersigned, a fiduciary or attorney for the ~~fiduciary of the above~~ Decedent's estate, certifies that the following constitutes the gross estate for tax purposes and identifies whether non-estate assets exist. Complete below according to the following value categories:

Category A - under \$10,000; Category B - \$10,000 to under \$20,000; Category C - \$20,000 to under \$50,000;
Category D - \$50,000 to under \$100,000; Category E - \$100,000 to under \$250,000;
Category F - \$250,000 to under \$500,000; Category G - \$500,000 or over.

Date of Death: 10/15/2010

Date of Letters: 8/26/2011

Type of Letters: Letters Testamentary

Name of Fiduciary(ies) and, if changed, fiduciary(ies) address: Frank Saraceno, Sr., [REDACTED]

**ASSETS INDIVIDUALLY OWNED BY DECEDENT
OR PAYABLE TO ESTATE**

CATEGORY

- | | |
|--|-------------|
| 1. Real Estate | <u>E</u> |
| 2. Stocks and Bonds | <u>None</u> |
| 3. Insurance Payable to Estate | <u>None</u> |
| 4. IRAs, 401 Ks Payable to Estate | <u>None</u> |
| 5. Mortgages or Notes Held by Decedent | <u>None</u> |
| 6. Cash | <u>C</u> |
| 7. Miscellaneous | <u>None</u> |
| 8. Firearms (Check appropriate box) | <u>None</u> |

***TOTAL ESTATE ASSETS**

E

NON-ESTATE ASSETS - CHECK YES OR NO TO EACH OF THE FOLLOWING:

- | | |
|--|----|
| 9. Living Trust | No |
| If yes, set forth the Name of the Trustee(s) | |
| 10. Gifts in Excess of Federal Annual Exclusion Made
Within 3 Years of Decedent's Death | No |
| 11. Jointly Held Property (Real or Personal) | No |
| 12. Insurance Payable to Beneficiary | No |
| 13. IRAs, 401K's Payable to Beneficiary | No |
| 14. Annuities | No |
| 15. Powers of Appointment | No |
| 16. Cause(s) of Action Pending | No |
| If yes, identify Court and Index Number | |

Certified to be true on the 27 day of January, 2018.

Signature

FRANK SARACENO, SR.

Print Name

Artan Serjanej, Esq

Attorney's Name

2304 North Street, Endwell, NY 13760

Attorney's Address

607-785-7160

Attorney's Telephone No.

REPORT OF ESTATE FULLY DISTRIBUTED (22 NYCRR 207.42)

(Rev. 6/98)

SURROGATE'S COURT
TIOGA COUNTY

Estate of Antoinette A. Saraceno, Deceased

File No. 2010- 3397

Date of issuance of first permanent letters: August 26, 2011

Approximate amount of gross estate: \$

Approximate amount that has been distributed to beneficiaries: \$


Approximate amount remaining in fiduciary's hands at present: \$ -0-

The estate has been fully distributed, expenses paid and there is no assets remaining for liquidation.

Date of this report: January 27, 2018



Fiduciary, Frank Saraceno, Sr.,

Address: 

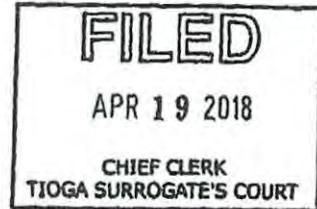
Attorney for above Fiduciary:

Artan Serjanej, Esq.

Address: 2304 North Street

Endwell, NY 13760

Phone: (607) 785-7160



CHARACTERIZATION OF ATRAL PROTEIN

SANTA CRUZ, CALIFORNIA

COPY

FILED

APR 19 2018

3052017218287

CERTIFICATE OF DEATH

MINI BLACK BOX ONLY / NO OTHERS OR ALTERNATIVES

3201744001560

~~CHIEF CLERK~~

DAY COURT

1. JOSE SURROGATE'S COURT
2. PARACENO

1. NAME OF DECEASED - FIRST (Last-) JOHN		3. MIDDLE IGNAZIO		5. LAST NAME (Last) SARACENO	
2. AKA, ALSO KNOWN AS - Include AS AKA (First, Middle, Last) AKA ALSO KNOWN AS - Include AS AKA (First, Middle, Last)		4. DATE OF BIRTH mm/dd/yyyy 02/08/1948		6. AGE Yrs. 69	7. PLACE OF BIRTH City Los Angeles
8. BIRTH STATE/FORIGN COUNTRY NY		10. SOCIAL SECURITY NUMBER UNKNOWN		11. EVER IN U.S. ARMED FORCES <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO <input type="checkbox"/> UNK	12. MARITAL STATUS (at time of death) NEVER MARRIED
13. EDUCATION - Highest Level/degree MAJORS		14. VHS RECORDING INFORMATION (if yes, see instructions on back) <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO		15. DECEASED'S RACE - Up to 5 years may be listed (from work record on back) WHITE	
16. USUAL OCCUPATION - Type of work for most of life. DO NOT USE RETIRED REFINISHER		17. KIND OF BUSINESS OR INDUSTRY (e.g., grocery store, retail construction, employer's company, etc.) CAR AND FURNITURE RESTORATION		18. YEARS IN OCCUPATION 40	
19. DECEASED'S RESIDENCE (street and number, or location) [REDACTED]		20. CITY LOS GATOS		21. COUNTY/PROVINCE SANTA CRUZ	22. ZIP CODE 95033
23. STATE/FOREIGN COUNTRY CA		24. YEARS IN COUNTY UNK		25. STATE/FOREIGN COUNTRY CA	
26. INFORMANT'S NAME, RELATIONSHIP DAVID SARACENO, BROTHER		27. ADDRESS (street and apt) [REDACTED]			
28. NAME OF SURVIVOR (SPOUSE/STEP-) JOHN		29. MIDDLE JOSEPH		30. LAST (BIRTH NAME) SARACENO	
31. NAME OF FATHER/MOTHER- JOHN		32. MIDDLE JOSEPH		33. LAST (BIRTH NAME) SARACENO	
34. NAME OF MOTHER/FATHER- HELEN		35. MIDDLE KATHERINE		36. LAST (BIRTH NAME) LASS	
37. BIRTH STATE NY		38. BIRTH STATE NY		39. BIRTH STATE NY	
40. DECEASED'S DATE mm/dd/yyyy 11/05/2017		41. PLACE OF FINAL RESIDENCE RES OF DAVID SARACENO 1305 N. RIVER VISTA ST., SPOKANE, WA 99224		42. LICENSE NUMBER -	
43. TYPE OF DEATH CR/TRAUMA		44. SIGNATURE OF DECEASED [REDACTED]		45. LICENSE NUMBER -	
46. NAME OF FUNERAL HOME CALIFORNIA CREMATION SOCIETY		47. LICENSE NUMBER FD1471		48. DATE mm/dd/yyyy 11/01/2017	
49. PLACE OF BIRTH RESIDENCE		50. PLACE OF BIRTH SANTA CRUZ		51. CITY THE WILLOWS	
52. COUNTY SANTA CRUZ		53. COUNTY SANTA CRUZ		54. COUNTY SANTA CRUZ	
55. CAUSE OF DEATH CONGESTIVE HEART FAILURE		56. CAUSE OF DEATH CONGESTIVE HEART FAILURE		57. CAUSE OF DEATH CONGESTIVE HEART FAILURE	
58. CAUSE OF DEATH ISOHEMIC CARDIOMYOPATHY		59. CAUSE OF DEATH ISOHEMIC CARDIOMYOPATHY		60. CAUSE OF DEATH ISOHEMIC CARDIOMYOPATHY	
61. CAUSE OF DEATH MORBID OBESITY		62. CAUSE OF DEATH MORBID OBESITY		63. CAUSE OF DEATH MORBID OBESITY	
64. CAUSE OF DEATH ISCHEMIC STROKE, ORTOMYOTONIC VENTRICULAR DYSPLASIA, DIABETES MELLITUS TYPE II, CHRONIC		65. CAUSE OF DEATH ISCHEMIC STROKE, ORTOMYOTONIC VENTRICULAR DYSPLASIA, DIABETES MELLITUS TYPE II, CHRONIC		66. CAUSE OF DEATH ISCHEMIC STROKE, ORTOMYOTONIC VENTRICULAR DYSPLASIA, DIABETES MELLITUS TYPE II, CHRONIC	
67. CAUSE OF DEATH ISCHEMIC STROKE, ORTOMYOTONIC VENTRICULAR DYSPLASIA, DIABETES MELLITUS TYPE II, CHRONIC		68. CAUSE OF DEATH ISCHEMIC STROKE, ORTOMYOTONIC VENTRICULAR DYSPLASIA, DIABETES MELLITUS TYPE II, CHRONIC		69. CAUSE OF DEATH ISCHEMIC STROKE, ORTOMYOTONIC VENTRICULAR DYSPLASIA, DIABETES MELLITUS TYPE II, CHRONIC	
70. CAUSE OF DEATH ISCHEMIC STROKE, ORTOMYOTONIC VENTRICULAR DYSPLASIA, DIABETES MELLITUS TYPE II, CHRONIC		71. CAUSE OF DEATH ISCHEMIC STROKE, ORTOMYOTONIC VENTRICULAR DYSPLASIA, DIABETES MELLITUS TYPE II, CHRONIC		72. CAUSE OF DEATH ISCHEMIC STROKE, ORTOMYOTONIC VENTRICULAR DYSPLASIA, DIABETES MELLITUS TYPE II, CHRONIC	
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76. CAUSE OF DEATH ISCHEMIC STROKE, ORTOMYOTONIC VENTRICULAR DYSPLASIA, DIABETES MELLITUS TYPE II, CHRONIC		77. CAUSE OF DEATH ISCHEMIC STROKE, ORTOMYOTONIC VENTRICULAR DYSPLASIA, DIABETES MELLITUS TYPE II, CHRONIC		78. CAUSE OF DEATH ISCHEMIC STROKE, ORTOMYOTONIC VENTRICULAR DYSPLASIA, DIABETES MELLITUS TYPE II, CHRONIC	
79. CAUSE OF DEATH ISCHEMIC STROKE, ORTOMYOTONIC VENTRICULAR DYSPLASIA, DIABETES MELLITUS TYPE II, CHRONIC		80. CAUSE OF DEATH ISCHEMIC STROKE, ORTOMYOTONIC VENTRICULAR DYSPLASIA, DIABETES MELLITUS TYPE II, CHRONIC		81. CAUSE OF DEATH ISCHEMIC STROKE, ORTOMYOTONIC VENTRICULAR DYSPLASIA, DIABETES MELLITUS TYPE II, CHRONIC	
82. CAUSE OF DEATH ISCHEMIC STROKE, ORTOMYOTONIC VENTRICULAR DYSPLASIA, DIABETES MELLITUS TYPE II, CHRONIC		83. CAUSE OF DEATH ISCHEMIC STROKE, ORTOMYOTONIC VENTRICULAR DYSPLASIA, DIABETES MELLITUS TYPE II, CHRONIC		84. CAUSE OF DEATH ISCHEMIC STROKE, ORTOMYOTONIC VENTRICULAR DYSPLASIA, DIABETES MELLITUS TYPE II, CHRONIC	
85. CAUSE OF DEATH ISCHEMIC STROKE, ORTOMYOTONIC VENTRICULAR DYSPLASIA, DIABETES MELLITUS TYPE II, CHRONIC		86. CAUSE OF DEATH ISCHEMIC STROKE, ORTOMYOTONIC VENTRICULAR DYSPLASIA, DIABETES MELLITUS TYPE II, CHRONIC		87. CAUSE OF DEATH ISCHEMIC STROKE, ORTOMYOTONIC VENTRICULAR DYSPLASIA, DIABETES MELLITUS TYPE II, CHRONIC	
88. CAUSE OF DEATH ISCHEMIC STROKE, ORTOMYOTONIC VENTRICULAR DYSPLASIA, DIABETES MELLITUS TYPE II, CHRONIC		89. CAUSE OF DEATH ISCHEMIC STROKE, ORTOMYOTONIC VENTRICULAR DYSPLASIA, DIABETES MELLITUS TYPE II, CHRONIC		90. CAUSE OF DEATH ISCHEMIC STROKE, ORTOMYOTONIC VENTRICULAR DYSPLASIA, DIABETES MELLITUS TYPE II, CHRONIC	
91. CAUSE OF DEATH ISCHEMIC STROKE, ORTOMYOTONIC VENTRICULAR DYSPLASIA, DIABETES MELLITUS TYPE II, CHRONIC		92. CAUSE OF DEATH ISCHEMIC STROKE, ORTOMYOTONIC VENTRICULAR DYSPLASIA, DIABETES MELLITUS TYPE II, CHRONIC		93. CAUSE OF DEATH ISCHEMIC STROKE, ORTOMYOTONIC VENTRICULAR DYSPLASIA, DIABETES MELLITUS TYPE II, CHRONIC	
94. CAUSE OF DEATH ISCHEMIC STROKE, ORTOMYOTONIC VENTRICULAR DYSPLASIA, DIABETES MELLITUS TYPE II, CHRONIC		95. CAUSE OF DEATH ISCHEMIC STROKE, ORTOMYOTONIC VENTRICULAR DYSPLASIA, DIABETES MELLITUS TYPE II, CHRONIC		96. CAUSE OF DEATH ISCHEMIC STROKE, ORTOMYOTONIC VENTRICULAR DYSPLASIA, DIABETES MELLITUS TYPE II, CHRONIC	
97. CAUSE OF DEATH ISCHEMIC STROKE, ORTOMYOTONIC VENTRICULAR DYSPLASIA, DIABETES MELLITUS TYPE II, CHRONIC		98. CAUSE OF DEATH			

CERTIFIED COPY OF VITAL RECORD
STATE OF CALIFORNIA, COUNTY OF SANTA CRUZ

This is a true and exact reproduction of the document officially registered and placed on file in the Vital Records Section, Santa Cruz County Public Health Department.

DATE ISSUED

NOV 06 2017

This copy is not valid unless prepared on an engraved border, displaying the date, seal and signature of the Registrar.



000308876

ARNOLD LEFF, MD
CHIEF PUBLIC HEALTH OFFICER
SANTA CRUZ, CALIFORNIA

APR 19 2018

149

CHIEF CLERK
TIOGA SURROGATE'S COURT

**THE ESTATE OF ANTONETTE A SARACENO
FRANK SARACENO EDC**

4-6-12

Dishes

Pay to the
order of _____

SALVATORE SARACENO

\$ 23,782.06

Twenty three thousand seven hundred thirty two: 23,732

**Citizens Bank**

'APR. 07 2012 171717

For

0149

[illegible]

Amount	\$23,732.06
--------	-------------

FILED

APR 19 2018

TIOGA CHIEF CLERK
SURROGATE'S COURT
THE ESTATE OF ANTOINETTE A SARACENO
FRANK SARACENO EXEC

120

28-1318/2211
093

9.1.11

Date

Pay to the
order of

M. S.

\$ 1,000.00/100

One thousand and 00/100

DOLLARS

 **Citizens Bank**

For



0120

Name of Lender

①



09072911 1817 931 5 1959232

Posting Date 2011 Sep 08

Posting Seq No

Account Number

Check Number 120

Amount \$1,000.00

**STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF TIOGA**

In the Matter of the Estate of

ANTOINETTE A. SARACENO

Deceased

**RELEASE AND
DISCHARGE OF
REPRESENTATIVE**
File No. 2010-3397

The undersigned, being OF FULL AGE, ACKNOWLEDGES FULL PAYMENT AND RECEIPT of the share to which the undersigned is entitled in the estate of the above named decedent as appears below:

Distribution Made By: Frank Saraceno, Sr.,

In Capacity of: Executor

Amount of Payment- \$

(Capacity of Representative)

Purpose of Payment: IN FULL OF: (Check proper designation)

☒ XX Undersigned's gift under decedent's will; or

☐ Undersigned's distributive share in decedent's estate; or

☐ Other -

In consideration of said payment, the undersigned hereby:

1. **RELEASES AND DISCHARGES** forever the representative(s) above named of and from all responsibility and liability of every nature to the undersigned by reason of any and all matter relating to, or derived from, said estate and its administration; and

2. **REQUESTS AND EMPOWERS** the Surrogate of Broome County, upon the filing of this instrument, to make and enter the proper decree fully and finally releasing and discharging the said representative(s) as to the undersigned; and

3. **WAIVES** the issuance and service of citation to attend any and all judicial settlements of the accounts of said representative(s); and

4. **APPEARS** voluntarily in any proceeding instituted for such judicial settlement and authorizes the personal appearance of the undersigned to be entered on the record.

THIS IS A FULL RECEIPT. RELEASE AND DISCHARGE.
PLEASE READ BEFORE SIGNING!

DATED: 9.2.11

LISA STRAHLEY, as parent for minor M [REDACTED] S [REDACTED]

ACKNOWLEDGMENT

STATE OF NEW YORK)
)SS.:
COUNTY OF BROOME)

On the ____ day of September, in the year 2011, before me, the undersigned, a Notary Public in and for said State, personally appeared LISA STRAHLEY as parent for minor M [REDACTED] S [REDACTED], personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that she executed the same in her capacity, and that by her signature on the instrument, the individual or the person upon behalf of which the individual acted, executed the instrument.

Notary Public

FILED

APR 19 2018

119

28-12100-119 CHIEF CLERK
SIOGA SURROGATE'S COURT**THE ESTATE OF ANTOINETTE A SARACENO
FRANK SARACENO EXEC**

9.1.11

Date

Pay to the
order of

M [REDACTED] S [REDACTED]


\$ 1,000.00/100

One thousand and 00/100

Dollars

 **Citizens Bank**

For


0119

☐ Cash
☐ Deposit
☐ Withdrawal
☐ Transfer
☐ Other

69672811

1817

931

6

2859293



Posting Date 2011 Sep 08
 Posting Seq No [REDACTED]
 Account Number [REDACTED]
 Check Number 119
 Amount \$1,000.00

STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF TIOGA

In the Matter of the Estate of

ANTOINETTE A. SARACENO

Deceased

RELEASE AND
DISCHARGE OF
REPRESENTATIVE
File No. 2010-3397

The undersigned, being OF FULL AGE, ACKNOWLEDGES FULL PAYMENT AND RECEIPT of the share to which the undersigned is entitled in the estate of the above named decedent as appears below:

Distribution Made By: Frank Saraceno, Sr.,

In Capacity of: Executor

Amount of Payment- \$

(Capacity of Representative)

Purpose of Payment: IN FULL OF: (Check proper designation)

☒ XX Undersigned's gift under decedent's will; or

☐ Undersigned's distributive share in decedent's estate; or

☐ Other -

\$1000.00

In consideration of said payment, the undersigned hereby:

1. **RELEASES AND DISCHARGES** forever the representative(s) above named of and from all responsibility and liability of every nature to the undersigned by reason of any and all matter relating to, or derived from, said estate and its administration; and

2. **REQUESTS AND EMPOWERS** the Surrogate of Broome County, upon the filing of this instrument, to make and enter the proper decree fully and finally releasing and discharging the said representative(s) as to the undersigned; and

3. **WAIVES** the issuance and service of citation to attend any and all judicial settlements of the accounts of said representative(s); and

4. **APPEARS** voluntarily in any proceeding instituted for such judicial settlement and authorizes the personal appearance of the undersigned to be entered on the record.

THIS IS A FULL RECEIPT, RELEASE AND DISCHARGE.
PLEASE READ BEFORE SIGNING!

DATED: 9.2.11

LISA STRAHLEY, as parent for minor M S

ACKNOWLEDGMENT

STATE OF NEW YORK)
)SS.:
COUNTY OF BROOME)

On the ____ day of September, in the year 2011, before me, the undersigned, a Notary Public in and for said State, personally appeared LISA STRAHLEY as parent for minor M [REDACTED] S [REDACTED], personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that she executed the same in her capacity, and that by her signature on the instrument, the individual or the person upon behalf of which the individual acted, executed the instrument.

Notary Public

APR 19 2013

CHIEF CLERK
SURROGATE'S COURT

9.1.11

Date _____

Pay to the
order of _____

RS

\$ 1,000.⁰⁰/₁₀₀

One thousand and $\frac{8}{100}$

Dollars

 Citizens Bank

For

0121

Harvard College



DEP \$1,000.00

90085017094

08/ 11/90/60 214

95572511

1513

3.4.3

25

15.9.28.45

Shahley

Amount	\$1,000.00
--------	------------

STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF TIOGA

In the Matter of the Estate of

ANTOINETTE A. SARACENO

Deceased

RELEASE AND
DISCHARGE OF
REPRESENTATIVE
File No. 2010-3397

The undersigned, being **OF FULL AGE, ACKNOWLEDGES FULL PAYMENT AND RECEIPT** of the share to which the undersigned is entitled in the estate of the above named decedent as appears below:

Distribution Made By: Frank Saraceno, Sr.,

In Capacity of: Executor

Amount of Payment- \$

(Capacity of Representative)

Purpose of Payment: **IN FULL OF:** (Check proper designation)

☒ **XX** Undersigned's gift under decedent's will; or

☐ Undersigned's distributive share in decedent's estate; or

☐ Other -

In consideration of said payment, the undersigned hereby:

1. **RELEASES AND DISCHARGES** forever the representative(s) above named of and from all responsibility and liability of every nature to the undersigned by reason of any and all matter relating to, or derived from, said estate and its administration; and
2. **REQUESTS AND EMPOWERS** the Surrogate of Broome County, upon the filing of this instrument, to make and enter the proper decree fully and finally releasing and discharging the said representative(s) as to the undersigned; and
3. **WAIVES** the issuance and service of citation to attend any and all judicial settlements of the accounts of said representative(s); and
4. **APPEARS** voluntarily in any proceeding instituted for such judicial settlement and authorizes the personal appearance of the undersigned to be entered on the record.

THIS IS A FULL RECEIPT, RELEASE AND DISCHARGE.
PLEASE READ BEFORE SIGNING!

DATED: 9.2.11

LISA STRAHLEY, as parent for minor R. STRAHLEY

ACKNOWLEDGMENT

STATE OF NEW YORK)
)SS.:
COUNTY OF BROOME)

On the ____ day of September, in the year 2011, before me, the undersigned, a Notary Public in and for said State, personally appeared LISA STRAHLEY as parent for minor R [REDACTED] S [REDACTED], personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that she executed the same in her capacity, and that by her signature on the instrument, the individual or the person upon behalf of which the individual acted, executed the instrument.

Notary Public


FILED

APR 19 2013

123

25-13100000


CHIEF CLERK
TIOGA SURROGATE'S COURT

 **THE ESTATE OF ANTOINETTE A SARACENO
FRANK SARACENO EXEC**

[REDACTED] 9.1.11 Date

Pay to the order of **B [REDACTED] S [REDACTED]** \$ 1,000.00/100


One Thousand and 00/100 Dollars

 **Citizens Bank**


For [REDACTED] [Signature] MP

[REDACTED] 0123

Personal Use



09072011 1817 951 6 1359291



Posting Date 2011 Sep 08

Posting Seq No [REDACTED]

Account Number [REDACTED]

Check Number 123

Amount \$1,000.00

VII

**STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF TIOGA**

In the Matter of the Estate of

ANTOINETTE A. SARACENO

Deceased

**RELEASE AND
DISCHARGE OF
REPRESENTATIVE**
File No. 2010-3397

The undersigned, being **OF FULL AGE**, **ACKNOWLEDGES FULL PAYMENT AND RECEIPT** of the share to which the undersigned is entitled in the estate of the above named decedent as appears below:

Distribution Made By: **Frank Saraceno, Sr.,**

In Capacity of: Executor

Amount of Payment- \$

(Capacity of Representative)

Purpose of Payment: **IN FULL OF:** (Check proper designation)

☒ **XX Undersigned's gift under decedent's will; or**

☐ Undersigned's distributive share in decedent's estate; or

☐ Other -

In consideration of said payment, the undersigned hereby:

1. **RELEASES AND DISCHARGES** forever the representative(s) above named of and from all responsibility and liability of every nature to the undersigned by reason of any and all matter relating to, or derived from, said estate and its administration; and

2. **REQUESTS AND EMPOWERS** the Surrogate of Broome County, upon the filing of this instrument, to make and enter the proper decree fully and finally releasing and discharging the said representative(s) as to the undersigned; and

3. **WAIVES** the issuance and service of citation to attend any and all judicial settlements of the accounts of said representative(s); and

4. **APPEARS** voluntarily in any proceeding instituted for such judicial settlement and authorizes the personal appearance of the undersigned to be entered on the record.

THIS IS A FULL RECEIPT, RELEASE AND DISCHARGE.
PLEASE READ BEFORE SIGNING!

DATED: 9.2.11


LISA STRAHLEY, as parent for minor B [REDACTED] S [REDACTED]

Page 1 of 1

ACKNOWLEDGMENT

STATE OF NEW YORK)
)SS.:
COUNTY OF BROOME)

On the ____ day of September, in the year 2011, before me, the undersigned, a Notary Public in and for said State, personally appeared LISA STRAHLEY as parent for minor B [REDACTED] S [REDACTED], personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that she executed the same in her capacity, and that by her signature on the instrument, the individual or the person upon behalf of which the individual acted, executed the instrument.

Notary Public

FILED

APR 19 2018

128

CHIEF CLERK
DOGA SURROGATE'S COURT

THE ESTATE OF ANTOINETTE A SARACENO
FRANK SARACENO EXEC

KJG

9.1.11

Date

Pay to the
order of

Anthony Saraceno

\$ 1,000.00/100

One thousand and 00/100

Dollars



Citizens Bank

For

[Handwritten signature]

0128



FOR DEPOSIT ONLY
WESTERN CREDIT UNION
NEW RICHMOND, WI

[Handwritten signature]

Posting Date 2011 Sep 15
Posting Seq No [REDACTED]
Account Number [REDACTED]
Check Number 128
Amount \$1,000.00

FILED

APR 19 2018

CHIEF CLERK
TIOGA SURROGATE'S COURT

THE ESTATE OF ANTOINETTE A SARACENO
FRANK SARACENO EXEC

138

23-1378-0138

[Handwritten mark]

Pay to the
order of

DANK 9-1-11
KATELYN SARACENO

Date

\$1000.00

ONE thousand 00/100

Dollars

☐ ☒

 **Citizens Bank**

For



[Handwritten signature]

0138

Microfilm Only

FOR DEPOSIT ONLY
WESTCONSUM CREDIT UNION
Hudson, WI

Kathryn Swartz

Posting Date 2011 Sep 19
Posting Seq No 
Account Number 
Check Number 138
Amount \$1,000.00

APR 19 2018

CHIEF CLERK
SURROGATE'S COURT

**THE ESTATE OF ANTOINETTE A SARACENO
FRANK SARACENO EXEC**

124

9.1.11

Diets

Pay to the
order of _____

Nick Saraceno

\$ 1,000.00/yr

One thousand and $\frac{00}{100}$

Bottom

 Citizens Bank

For

Frank Sawyer

0124

[illegible]

Posting Seq No

Account Number [REDACTED]

Check Number 124

Amount	\$1,000.00
--------	------------

STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF TIOGA

In the Matter of the Estate of

ANTOINETTE A. SARACENO

Deceased

RELEASE AND
DISCHARGE OF
REPRESENTATIVE
File No. 2010-3397

The undersigned, being OF FULL AGE, ACKNOWLEDGES FULL PAYMENT AND RECEIPT of the share to which the undersigned is entitled in the estate of the above named decedent as appears below:

Distribution Made By: Frank Saraceno, Sr.,

In Capacity of: Executor

Amount of Payment- \$ 1000.00

(Capacity of Representative)

Purpose of Payment: IN FULL OF: (Check proper designation)

☒ XX Undersigned's gift under decedent's will; or

☐ Undersigned's distributive share in decedent's estate; or

☐ Other -

In consideration of said payment, the undersigned hereby:

1. **RELEASES AND DISCHARGES** forever the representative(s) above named of and from all responsibility and liability of every nature to the undersigned by reason of any and all matter relating to, or derived from, said estate and its administration; and

2. **REQUESTS AND EMPOWERS** the Surrogate of Broome County, upon the filing of this instrument, to make and enter the proper decree fully and finally releasing and discharging the said representative(s) as to the undersigned; and

3. **WAIVES** the issuance and service of citation to attend any and all judicial settlements of the accounts of said representative(s); and

4. **APPEARS** voluntarily in any proceeding instituted for such judicial settlement and authorizes the personal appearance of the undersigned to be entered on the record.

THIS IS A FULL RECEIPT, RELEASE AND DISCHARGE.
PLEASE READ BEFORE SIGNING!

DATED: _____

Nicholas Saraceno
NICHOLAS SARACENO

ACKNOWLEDGMENT

STATE OF NEW YORK)
)SS.:
COUNTY OF BROOME)

On the ____ day of September, in the year 2011, before me, the undersigned, a Notary Public in and for said State, personally appeared **NICHOLAS SARACENO.**, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual or the person upon behalf of which the individual acted, executed the instrument.

Notary Public

126

CHIEF CLERK
TIOGA SURROGATE'S COURT

9.1.11

- Date _____

Pay to the
order of _____

A [REDACTED] S [REDACTED]

\$ 1,000.00/100

One thousand and $\frac{00}{100}$

Citizens Bank

For

0125

[illegible]

2925 09/27/11
58001147 12

11. 27. 33

SECRET

1117
- 2 -
3

Anthony J. ...

Amount	\$1,000.00
--------	------------

STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF TIOGA

In the Matter of the Estate of

ANTOINETTE A. SARACENO

Deceased

RELEASE AND
DISCHARGE OF
REPRESENTATIVE
File No. 2010-3397

The undersigned, being OF FULL AGE, ACKNOWLEDGES FULL PAYMENT AND RECEIPT of the share to which the undersigned is entitled in the estate of the above named decedent as appears below:

Distribution Made By: Frank Saraceno, Sr.,

In Capacity of: Executor

Amount of Payment- \$

(Capacity of Representative)

Purpose of Payment: IN FULL OF: (Check proper designation)

☒ XX Undersigned's gift under decedent's will; or

☐ Undersigned's distributive share in decedent's estate; or

☐ Other -

In consideration of said payment, the undersigned hereby:

1. **RELEASES AND DISCHARGES** forever the representative(s) above named of and from all responsibility and liability of every nature to the undersigned by reason of any and all matter relating to, or derived from, said estate and its administration; and

2. **REQUESTS AND EMPOWERS** the Surrogate of Broome County, upon the filing of this instrument, to make and enter the proper decree fully and finally releasing and discharging the said representative(s) as to the undersigned; and

3. **WAIVES** the issuance and service of citation to attend any and all judicial settlements of the accounts of said representative(s); and

4. **APPEARS** voluntarily in any proceeding instituted for such judicial settlement and authorizes the personal appearance of the undersigned to be entered on the record.

THIS IS A FULL RECEIPT. RELEASE AND DISCHARGE.
PLEASE READ BEFORE SIGNING!

DATED: _____


ANTHONY SARACENO SR., as parent for A [REDACTED] S [REDACTED]

ACKNOWLEDGMENT

STATE OF NEW YORK)
)SS.:
COUNTY OF BROOME)

On the ____ day of September, in the year 2011, before me, the undersigned, a Notary Public in and for said State, personally appeared **ANTHONY SARACENO, SR.**, as parent for A [REDACTED] S [REDACTED] personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual or the person upon behalf of which the individual acted, executed the instrument.

Notary Public

FILED

APR 19 2018

126 CHIEF CLERK
TIOGA SURROGATE'S COURTTHE ESTATE OF ANTOINETTE A SARACENO
FRANK SARACENO EXEC

9-1-11

Date

Pay to the
order of

Andrew Saraceno

\$ 1,000.00/100

One thousand and 00/100

Dollars



Citizens Bank

For

Frank Saraceno

0126

Hazard Claims

4133

Posting Date 2011 Sep 12
 Posting Seq No [REDACTED]
 Account Number [REDACTED]
 Check Number 126
 Amount \$1,000.00

**STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF TIOGA**

In the Matter of the Estate of

ANTOINETTE A. SARACENO

Deceased

**RELEASE AND
DISCHARGE OF
REPRESENTATIVE**
File No. 2010-3397

The undersigned, being **OF FULL AGE, ACKNOWLEDGES FULL PAYMENT AND RECEIPT** of the share, to which the undersigned is entitled in the estate of the above named decedent as appears below:

Distribution Made By: **Frank Saraceno, Sr.,**

In Capacity of: Executor

Amount of Payment- \$

1000 00

(Capacity of Representative)

Purpose of Payment: **IN FULL OF:** (Check proper designation)

☒ **Undersigned's gift under decedent's will; or**

☐ **Undersigned's distributive share in decedent's estate; or**

☐ **Other -**

In consideration of said payment, the undersigned hereby:

1. **RELEASES AND DISCHARGES** forever the representative(s) above named of and from all responsibility and liability of every nature to the undersigned by reason of any and all matter relating to, or derived from, said estate and its administration; and

2. **REQUESTS AND EMPOWERS** the Surrogate of Broome County, upon the filing of this instrument, to make and enter the proper decree fully and finally releasing and discharging the said representative(s) as to the undersigned; and

3. **WAIVES** the issuance and service of citation to attend any and all judicial settlements of the accounts of said representative(s); and

4. **APPEARS** voluntarily in any proceeding instituted for such judicial settlement and authorizes the personal appearance of the undersigned to be entered on the record.

THIS IS A FULL RECEIPT, RELEASE AND DISCHARGE.
PLEASE READ BEFORE SIGNING!

DATED: _____



ANDREW SARACENO

ACKNOWLEDGMENT

STATE OF NEW YORK)
)SS.:
COUNTY OF BROOME)

On the ____ day of September, in the year 2011, before me, the undersigned, a Notary Public in and for said State, personally appeared **ANDREW SARACENO.**, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual or the person upon behalf of which the individual acted, executed the instrument.

Notary Public

FILED

APR 19 2018

33

CHIEF CLERK
TIOGA SURROGATE'S COURT**THE ESTATE OF ANTONINETTE A SARACENO
FRANK SARACENO EXEC**

9.1.11

Date

Pay to the
order of

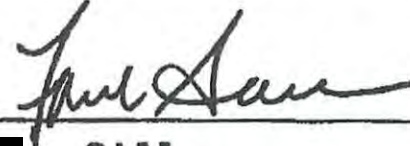
Chris Singleton

\$ 1,000.⁰⁰/₁₀₀One thousand and ⁰⁰/₁₀₀

Dollars

 **Citizens Bank**

For



0133

11/01/2011

Posting Date 2011 Sep 13
 Posting Seq No [REDACTED]
 Account Number [REDACTED]
 Check Number 133
 Amount \$1,000.00

STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF TIOGA

In the Matter of the Estate of

ANTOINETTE A. SARACENO

Deceased

RELEASE AND
DISCHARGE OF
REPRESENTATIVE
File No. 2010-3397

The undersigned, being **OF FULL AGE, ACKNOWLEDGES FULL PAYMENT AND RECEIPT** of the share to which the undersigned is entitled in the estate of the above named decedent as appears below:

Distribution Made By: **Frank Saraceno, Sr.,**

In Capacity of: Executor

Amount of Payment- \$

(Capacity of Representative)

Purpose of Payment: **IN FULL OF:** (Check proper designation)

XX Undersigned's gift under decedent's will; or

☐ Undersigned's distributive share in decedent's estate; or

☐ Other -

In consideration of said payment, the undersigned hereby:

1. **RELEASES AND DISCHARGES** forever the representative(s) above named of and from all responsibility and liability of every nature to the undersigned by reason of any and all matter relating to, or derived from, said estate and its administration; and

2. **REQUESTS AND EMPOWERS** the Surrogate of Broome County, upon the filing of this instrument, to make and enter the proper decree fully and finally releasing and discharging the said representative(s) as to the undersigned; and

3. **WAIVES** the issuance and service of citation to attend any and all judicial settlements of the accounts of said representative(s); and

4. **APPEARS** voluntarily in any proceeding instituted for such judicial settlement and authorizes the personal appearance of the undersigned to be entered on the record.

THIS IS A FULL RECEIPT, RELEASE AND DISCHARGE.
PLEASE READ BEFORE SIGNING!

DATED: 9/4/11

Christopher Singleton
CHRISTOPHER SINGLETON

ACKNOWLEDGMENT

STATE OF NEW YORK)
)SS.:
COUNTY OF BROOME)

On the ____ day of September, in the year 2011, before me, the undersigned, a Notary Public in and for said State, personally appeared **CHRISTOPHER SINGLETON**, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual or the person upon behalf of which the individual acted, executed the instrument.

Notary Public

FILED

APR 9 2018

132

CHIEF CLERK

CHIEF CLERK
JUDICIAL SURROGATE'S COURT

**THE ESTATE OF ANTONETTE A SARACENO
FRANK SARACENO DEC**

9.1.11

1052

Pay to the
order of _____

Erin Singleton

\$ 1,000.00/100

One Thousand and 00/100

DATA

三

Citizens Bank

For

Frank A. ...

0132

Working Photo

[illegible]

Posting Date 2011 Sep 07

Posting Seq No

Account Number

Check Number 132

Amount	\$1,000.00
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STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF TIOGA

In the Matter of the Estate of

ANTOINETTE A. SARACENO

Deceased

RELEASE AND
DISCHARGE OF
REPRESENTATIVE
File No. 2010-3397

The undersigned, being OF FULL AGE, ACKNOWLEDGES FULL PAYMENT AND RECEIPT of the share to which the undersigned is entitled in the estate of the above named decedent as appears below:

Distribution Made By: Frank Saraceno, Sr.,

In Capacity of: Executor

Amount of Payment- \$ 1000.00

(Capacity of Representative)

Purpose of Payment: IN FULL OF: (Check proper designation)

☒ XX Undersigned's gift under decedent's will; or

☐ Undersigned's distributive share in decedent's estate; or

☐ Other -

In consideration of said payment, the undersigned hereby:

1. **RELEASES AND DISCHARGES** forever the representative(s) above named of and from all responsibility and liability of every nature to the undersigned by reason of any and all matter relating to, or derived from, said estate and its administration; and

2. **REQUESTS AND EMPOWERS** the Surrogate of Broome County, upon the filing of this instrument, to make and enter the proper decree fully and finally releasing and discharging the said representative(s) as to the undersigned; and

3. **WAIVES** the issuance and service of citation to attend any and all judicial settlements of the accounts of said representative(s); and

4. **APPEARS** voluntarily in any proceeding instituted for such judicial settlement and authorizes the personal appearance of the undersigned to be entered on the record.

THIS IS A FULL RECEIPT. RELEASE AND DISCHARGE.
PLEASE READ BEFORE SIGNING!

DATED: 9/4/11

Erin Singleton
ERIN SINGLETON

ACKNOWLEDGMENT

STATE OF NEW YORK)
)SS.:
COUNTY OF BROOME)

On the ____ day of September, in the year 2011, before me, the undersigned, a Notary Public in and for said State, personally appeared ERIN SINGLETON, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual or the person upon behalf of which the individual acted, executed the instrument.

Notary Public

FILED

APR 19 2018

CHIEF CLERK
TIOGA SURROGATE'S COURTTHE ESTATE OF ANTONETTE A SARACENO
FRANK SARACENO DEC

130

20-121400013
000

9.1.11

Date

Pay to the
order of

E [REDACTED] K [REDACTED]

\$ 1,000.⁰⁰/₁₀₀One thousand and ⁰⁰/₁₀₀

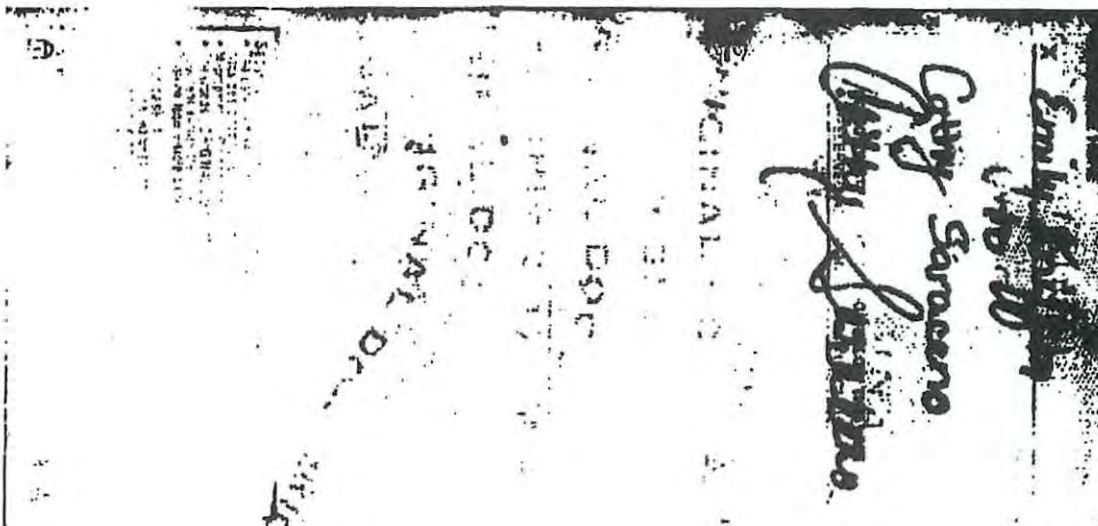
Dollars



Citizens Bank

For

0130



Posting Date 2011 Sep 23

Posting Seq No

Account Number

Check Number 130

Amount \$1,000.00

STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF TIOGA

In the Matter of the Estate of

ANTOINETTE A. SARACENO

Deceased

RELEASE AND
DISCHARGE OF
REPRESENTATIVE
File No. 2010-3397

The undersigned, being **OF FULL AGE, ACKNOWLEDGES FULL PAYMENT AND RECEIPT** of the share to which the undersigned is entitled in the estate of the above named decedent as appears below:

Distribution Made By: Frank Saraceno, Sr.,

In Capacity of: Executor

Amount of Payment- \$

(Capacity of Representative)

Purpose of Payment: IN FULL OF: (Check proper designation)

☒ Undersigned's gift under decedent's will; or

☐ Undersigned's distributive share in decedent's estate; or

☐ Other -

1000.00

In consideration of said payment, the undersigned hereby:

1. **RELEASES AND DISCHARGES** forever the representative(s) above named of and from all responsibility and liability of every nature to the undersigned by reason of any and all matter relating to, or derived from, said estate and its administration; and

2. **REQUESTS AND EMPOWERS** the Surrogate of Broome County, upon the filing of this instrument, to make and enter the proper decree fully and finally releasing and discharging the said representative(s) as to the undersigned; and

3. **WAIVES** the issuance and service of citation to attend any and all judicial settlements of the accounts of said representative(s); and

4. **APPEARS** voluntarily in any proceeding instituted for such judicial settlement and authorizes the personal appearance of the undersigned to be entered on the record.

THIS IS A FULL RECEIPT, RELEASE AND DISCHARGE.
PLEASE READ BEFORE SIGNING!

DATED: 9/3/11

Cathy Saraceno
CATHY SARACENO, as parent for E [REDACTED] K [REDACTED]

ACKNOWLEDGMENT

STATE OF NEW YORK)
)SS.:
COUNTY OF BROOME)

On the ____ day of September, in the year 2011, before me, the undersigned, a Notary Public in and for said State, personally appeared CATHY SARACENO as parent for minor E [REDACTED] K [REDACTED], personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual or the person upon behalf of which the individual acted, executed the instrument.

Notary Public

FILED

APR 19 2013

131

CHIEF CLERK

20-1318-1318
TIOGA SURROGATE'S COURT**THE ESTATE OF ANTOINETTE A SARACENO
FRANK SARACENO EXEC**

9.1.11

Date

Pay to the
order of

Greg Kniffen

\$ 1,000.⁰⁰/₁₀₀One thousand and ⁰⁰/₁₀₀

Dollars

**Citizens Bank**

For

Frank Saraceno

0131

Virtual Office

0000 1983024526 0032 09/06/11 12:29 \$1,000.00
 CK/LG WITHCPW 3 0880 4010871155
 WITH TYPE 1 TYPE HOLD

Antoinette Saraceno
Greg Kniffen

Posting Date 2011 Sep 06

Posting Seq No

Account Number

Check Number 131

Amount \$1,000.00

STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF TIOGA

In the Matter of the Estate of

ANTOINETTE A. SARACENO

Deceased

RELEASE AND
DISCHARGE OF
REPRESENTATIVE
File No. 2010-3397

The undersigned, being **OF FULL AGE, ACKNOWLEDGES FULL PAYMENT AND RECEIPT** of the share to which the undersigned is entitled in the estate of the above named decedent as appears below:

Distribution Made By: **Frank Saraceno, Sr.,**

In Capacity of: Executor

Amount of Payment- \$ 1000.00

(Capacity of Representative)

Purpose of Payment: **IN FULL OF:** (Check proper designation)

☒ **XX** Undersigned's gift under decedent's will; or

☐ Undersigned's distributive share in decedent's estate; or

☐ Other -

In consideration of said payment, the undersigned hereby:

1. **RELEASES AND DISCHARGES** forever the representative(s) above named of and from all responsibility and liability of every nature to the undersigned by reason of any and all matter relating to, or derived from, said estate and its administration; and

2. **REQUESTS AND EMPOWERS** the Surrogate of Broome County, upon the filing of this instrument, to make and enter the proper decree fully and finally releasing and discharging the said representative(s) as to the undersigned; and

3. **WAIVES** the issuance and service of citation to attend any and all judicial settlements of the accounts of said representative(s); and

4. **APPEARS** voluntarily in any proceeding instituted for such judicial settlement and authorizes the personal appearance of the undersigned to be entered on the record.

THIS IS A FULL RECEIPT, RELEASE AND DISCHARGE.
PLEASE READ BEFORE SIGNING!

DATED: 9/3/11

Guy Kniffen
GREGORY KNIFFEN

ACKNOWLEDGMENT

STATE OF NEW YORK)
)SS.:
COUNTY OF BROOME)

On the ____ day of September, in the year 2011, before me, the undersigned, a Notary Public in and for said State, personally appeared **GREGORY KNIFFEN**, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual or the person upon behalf of which the individual acted, executed the instrument.

Notary Public

**STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF TIOGA**

In the Matter of the Estate of

ANTOINETTE A. SARACENO

Deceased

**RELEASE AND
DISCHARGE OF
REPRESENTATIVE**
File No. 2010-3397

The undersigned, being **OF FULL AGE, ACKNOWLEDGES FULL PAYMENT AND RECEIPT** of the share to which the undersigned is entitled in the estate of the above named decedent as appears below:

Distribution Made By: **Frank Saraceno, Sr.,**

In Capacity of: Executor

Amount of Payment- \$ 1000.00

(Capacity of Representative)

Purpose of Payment: **IN FULL OF:** (Check proper designation)

☒ **Undersigned's gift under decedent's will; or**

☐ Undersigned's distributive share in decedent's estate; or

☐ Other -

In consideration of said payment, the undersigned hereby:

1. **RELEASES AND DISCHARGES** forever the representative(s) above named of and from all responsibility and liability of every nature to the undersigned by reason of any and all matter relating to, or derived from, said estate and its administration; and

2. **REQUESTS AND EMPOWERS** the Surrogate of Broome County, upon the filing of this instrument, to make and enter the proper decree fully and finally releasing and discharging the said representative(s) as to the undersigned; and

3. **WAIVES** the issuance and service of citation to attend any and all judicial settlements of the accounts of said representative(s); and

4. **APPEARS** voluntarily in any proceeding instituted for such judicial settlement and authorizes the personal appearance of the undersigned to be entered on the record.

THIS IS A FULL RECEIPT, RELEASE AND DISCHARGE.
PLEASE READ BEFORE SIGNING!

DATED: 9/6/11

Talia Saraceno
TALIA SARACENO

ACKNOWLEDGMENT

STATE OF NEW YORK)
)SS.:
COUNTY OF BROOME)

On the ____ day of September, in the year 2011, before me, the undersigned, a Notary Public in and for said State, personally appeared TALIA SARACENO, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that she executed the same in her capacity, and that by her signature on the instrument, the individual or the person upon behalf of which the individual acted, executed the instrument.

Notary Public

FILED

APR 19 2018

135

CHIEF CLERK
TIOGA SURROGATE'S COURTTHE ESTATE OF ANTONIETTE A SARACENO
FRANK SARACENO EXEC

9.1.11

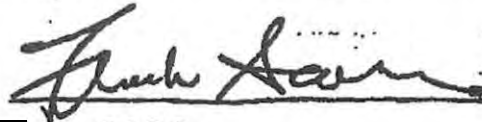
Pay to the
order ofNick Saraceno
One thousand and 00/100

\$ 1,000.00/100

Dollars

 Citizens Bank

For



0135



Posting Date 2011 Sep 12

Posting Seq No

Account Number

Check Number 135

Amount \$1,000.00

STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF TIOGA

FILED

APR 19 2013

CHIEF CLERK
TIOGA SURROGATE'S COURT

In the Matter of the Estate of

ANTOINETTE A. SARACENO

Deceased

**RELEASE AND
DISCHARGE OF
REPRESENTATIVE**
File No. 2010-3397

The undersigned, being **OF FULL AGE, ACKNOWLEDGES FULL PAYMENT AND RECEIPT** of the share to which the undersigned is entitled in the estate of the above named decedent as appears below:

Payment Made By: Frank Saraceno, Sr- Executor

In Capacity of: Executor of the Estate

Distribution from deceased as per Will:

Monetary Gift- \$1000.00

(Capacity of Representative)

Purpose of Payment: **IN FULL OF:** (Check proper designation)

☒ **XX** Undersigned's gift under decedent's will; or

☐ Undersigned's distributive share in decedent's estate; or

☐ Other _____

In consideration of said payment, the undersigned hereby:

1. **RELEASES AND DISCHARGES** forever the representative(s) above named of and from all responsibility and liability of every nature to the undersigned by reason of any and all matter relating to, or derived from, said estate and its administration; and

2. **REQUESTS AND EMPOWERS** the Surrogate of Tioga County, upon the filing of this instrument, to make and enter the proper decree fully and finally releasing and discharging the said representative(s) as to the undersigned; and

3. **WAIVES** the issuance and service of citation to attend any and all judicial settlements of the accounts of said representative(s); and

4. **APPEARS** voluntarily in any proceeding instituted for such judicial settlement and authorizes the personal appearance of the undersigned to be entered on the record.

THIS IS A FULL RECEIPT, RELEASE AND DISCHARGE.
PLEASE READ BEFORE SIGNING!

DATED: 3/12/13


JOHN SARACENO, JR.

ACKNOWLEDGMENT

STATE OF NEW YORK)
)SS.:
COUNTY OF BROOME)

On the 12th day of MARCH 2018 in the year 2018, before me, the undersigned, a Notary Public in and for said State, personally appeared JOHN SARACENO, JR., personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual or the person upon behalf of which the individual acted, executed the instrument.



Ashley M. Johnson
Notary Public

THE ESTATE OF ANTOINETTE A SARACENO
FRANK SARACENO EXEC

134

9.1.11


29-11448213
MB

Date

Pay to the order of John Saraceno Jr.

\$ 1,000.⁰⁰/₁₀₀

One Thousand and ⁰⁰/₁₀₀ Dollars

 Citizens Bank

For

0134 0000100000

Posting Date	2011 Sep 19
Posting Seq No	
Account Number	
Check Number	134
Amount	\$1,000.00

STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF TIOGA

FILED

APR 19 2018

CHIEF CLERK
TIOGA SURROGATE'S COURT

In the Matter of the Estate of

ANTOINETTE A, SARACENO

Deceased

**RELEASE AND
DISCHARGE OF
REPRESENTATIVE**
File No. 2010-3397

The undersigned, being **OF FULL AGE, ACKNOWLEDGES FULL PAYMENT AND RECEIPT** of the share to which the undersigned is entitled in the estate of the above named decedent as appears below:

Payment Made By: Frank Saraceno, Sr- Executor

In Capacity of: Executor of the Estate

Distribution from deceased as per Will:

Monetary Gift - \$1000.00

(Capacity of Representative)

Purpose of Payment: IN FULL OF: (Check proper designation)

☒ Undersigned's gift under decedent's will; or

☐ Undersigned's distributive share in decedent's estate; or

☐ Other _____

In consideration of said payment, the undersigned hereby:

1. **RELEASES AND DISCHARGES** forever the representative(s) above named of and from all responsibility and liability of every nature to the undersigned by reason of any and all matter relating to, or derived from, said estate and its administration; and

2. **REQUESTS AND EMPOWERS** the Surrogate of Tioga County, upon the filing of this instrument, to make and enter the proper decree fully and finally releasing and discharging the said representative(s) as to the undersigned; and

3. **WAIVES** the issuance and service of citation to attend any and all judicial settlements of the accounts of said representative(s); and

4. **APPEARS** voluntarily in any proceeding instituted for such judicial settlement and authorizes the personal appearance of the undersigned to be entered on the record.

THIS IS A FULL RECEIPT, RELEASE AND DISCHARGE.
PLEASE READ BEFORE SIGNING!

DATED: 3/12/18

Vincenzo Saraceno
VINCENZO SARACENO

ACKNOWLEDGMENT

STATE OF NEW YORK)
)SS.:
COUNTY OF BROOME)

On the 12th day of MARCH, in the year 2018, before me, the undersigned, a Notary Public in and for said State, personally appeared **VINCENZO SARACENO**, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual or the person upon behalf of which the individual acted, executed the instrument.




Ashley M. Johnson
Notary Public

THE ESTATE OF ANTOINETTE A SARACENO
FRANK SARACENO EXEC

9-1-11

20-1010/0213
000

Pay to the order of Vinny Saraceno \$ 1,000.00/100
One thousand and 00/100 Dollars

 Citizens Bank

For [Redacted] Frank Saraceno


0136

[illegible]

DO VIN WHITE STALL, CH SQDN W. 1.0 W IN S L. 17
4:11(17) FOR FRY W. 1.0 W IN S L. 17

Henry Savelber

Posting Date	2011 Sep 27
Posting Seq No	
Account Number	
Check Number	136
Amount	\$1,000.00

 THE ESTATE OF ANTOINETTE A SARACENO FRANK SARACENO EXEC <div style="background-color: black; width: 100px; height: 15px; margin: 5px 0;"></div>		117 20-1500070 TIOGA APR 19 2018 CHIEF CLERK SURROGATE'S COURT
Pay to the order of <u>Adam Henderson</u> \$ <u>1,000.00</u> <u>One thousand and 00/100</u> Dollars		Date <u>9.1.11</u>
Citizens Bank		For <u>Frank Saraceno</u> <div style="background-color: black; width: 100px; height: 15px; margin: 5px 0;"></div> 0117

☐ Do not cash if:
 - Any of the following listed above are missing
 - Any of the following listed above are not signed
 - Any of the following listed above are not dated
 - Any of the following listed above are not initialed
 - Any of the following listed above are not stamped
 - Any of the following listed above are not signed
 - Any of the following listed above are not dated
 - Any of the following listed above are not initialed
 - Any of the following listed above are not stamped

DO NOT WRITE STAMP OR SIGN OVER THIS LINE

Handwritten signature

Posting Date 2011 Sep 15
 Posting Seq No
 Account Number
 Check Number 117
 Amount \$1,000.00

APR 19 2018

CHIEF CLERK
SURROGATE'S COURT

**THE ESTATE OF ANTOINETTE A SARACENO
FRANK SARACENO DEC**

118

9.1.11

156

Pay to the
order of _____

Steve Henderson

\$ 1,000.00

One thousand and $\frac{00}{100}$

Don't

 Citizens Bank

For

Frank Swann

0118

Medical Clinician

7140 760825-140 02 (40) 75 (11) 6575200245

4231058581
For Deposit
only

Amount	\$1,000.00
--------	------------

STATE OF NEW YORK
TIOGA COUNTY SURROGATE'S COURT
TIOGA COUNTY COURTHOUSE
P.O. BOX 10
VILLAGE OF OWEGO, NY, 13827
607 - 687-1303

HON. VINCENT SGUEGLIA
Surrogate



DEBORAH A. STONE
Chief Clerk of Surrogate's Court

May 17, 2011

Mr. John I. Saraceno, Jr.
[REDACTED]

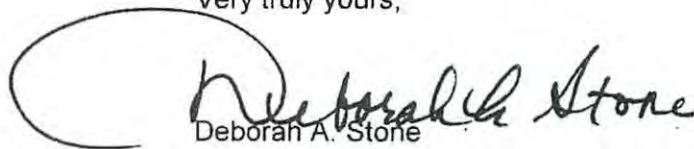
Re: Estate of Antoinette A. Saraceno File No. 2010-3397

Dear Mr. Saraceno,

This Court is in receipt of the Objections filed in connection with the above-referenced estate. Accordingly, your receipt is enclosed.

Please be advised that you must have a copy of the Objections served upon the proponent's attorney, Richard H. Miller, II, Esq. A notarized Affidavit of Service must then be filed with this Court. For your convenience, an Affidavit of Service form is enclosed.

Very truly yours,


Deborah A. Stone



STATE OF NEW YORK

SURROGATE'S COURT

COUNTY OF TIOGA

Objections to Probate Petition

ESTATE OF
ANTOINETTE A SARACENO

AFFIDAVIT FOR
SERVICE
SCPA 307(2)
File No. 2010-3397

STATE OF CALIFORNIA)
COUNTY OF _____)

JOHN I SARACENO JR, being sworn, says:

1. I am over 18 years of age.
2. On _____, 2011, I sent to the persons named below a true copy of the Objections filed on May 9, 2011 in the above proceeding by:

- ☐ Regular first class mail
- ☐ Certified Mail, return receipt requested
- ☐ Registered Mail, return receipt requested
- ☐ Special Mail Service by:

- ☐ Federal Express
- ☐ Airborne
- ☐ DHL
- ☐ United Parcel Service
- ☐ U.S. Postage Service Express Mail

NAME

ADDRESS

Richard H. Miller, II, Esq.

2304 North Street
Endwell, New York 13760

JOHN I SARACENO JR

Sworn to before me this
_____ day of May, 2011.

Notary Public



THE ESTATE OF ANTOINETTE A SARACENO
FRANK SARACENO EXEC

152

29-1310/0213
083

4-6-12

Date

Pay to the
order of

RICHARD H. Miller, II

\$ 6,960.00

six thousand nine hundred sixty and 00/100 dollars



 Citizens Bank

For

Frank Saraceno

0152



THE ESTATE OF ANTOINETTE A SARACENO
FRANK SARACENO EXEC

154

29-1310/0213
083

4-6-12

Date

Pay to the
order of

REALTY USA

\$ 4,125.00

four thousand one hundred twenty five and 00/100 Dollars



 Citizens Bank

For

Frank Saraceno

0154



THE ESTATE OF ANTOINETTE A SARACENO
FRANK SARACENO EXEC

153

29-1310/0213
083

4-6-12

Date

Pay to the
order of

COLDWELL BANKER GEORGE T. DECKER - REAL \$ 3,125.00

three thousand one hundred twenty five and 00/100 Dollars



 Citizens Bank

For

Frank Saraceno

0153



THE ESTATE OF ANTOINETTE A SARACENO
FRANK SARACENO EXEC

155

29-1310/0213
083

4-6-12

Date

Pay to the
order of

LS ABSTRACTING SERVICES

\$ 110.00

one hundred ten and 00/100 Dollars



 Citizens Bank

For

Frank Saraceno

EXHIBIT

5-00

Miller

1/8/19

STATE OF NEW YORK

SURROGATE'S COURT

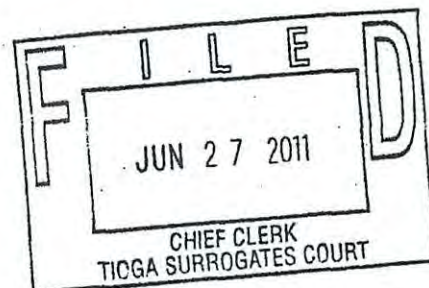
COUNTY OF TIOGA

Objections to Probate Petition

ESTATE OF
ANTOINETTE A SARACENO

AFFIDAVIT FOR
SERVICE
SCPA 307(2)
File No. 2010-3397

STATE OF CALIFORNIA)
COUNTY OF _____)



JOHN I SARACENO JR, being sworn, says:

1. I am over 18 years of age.
2. On JUNE 23, 2011, I sent to the persons named below a true copy of the Objections filed on May 9, 2011 in the above proceeding by:
 - () Regular first class mail
 - (☒) Certified Mail, return receipt requested
 - () Registered Mail, return receipt requested
 - () Special Mail Service by:
 - () Federal Express
 - () Airborne
 - () DHL
 - () United Parcel Service
 - (☒) U.S. Postage Service Express Mail

NAME

ADDRESS

Richard H. Miller, II, Esq.

2304 North Street
Endwell, New York 13760


JOHN I SARACENO JR

Sworn to before me this
_____ day of ~~MAY~~ 2011.

JUNE 23 10

Notary Public

PLEASE SEE ATTACHED
CALIFORNIA NOTARY FORM



CALIFORNIA JURAT WITH AFFIANT STATEMENT

- ☒ See Attached Document (Notary to cross out lines 1-6 below)
☐ See Statement Below (Lines 1-5 to be completed only by document signer[s], not Notary)

Signature of Document Signer No. 1

Signature of Document Signer No. 2 (if any)

State of California

County of Santa Clara

Subscribed and sworn to (or affirmed) before me on this

23rd day of June, 2011, by
Date Month Year

(1) John Baraceno
Name of Signer

proved to me on the basis of satisfactory evidence
to be the person who appeared before me (.) (.)

(and)
(2) _____
Name of Signer

proved to me on the basis of satisfactory evidence
to be the person who appeared before me

Signature [Signature]
Signature of Notary Public



Place Notary Seal Above

OPTIONAL

Though the information below is not required by law, it may prove
valuable to persons relying on the document and could prevent
fraudulent removal and reattachment of this form to another document.

Further Description of Any Attached Document


Title or Type of Document: Affidavit for Seizure
Document Date: 6/23/11 Number of Pages: 1
Signer(s) Other Than Named Above: none at time of signing



WC

STATE COMMISSION ON JUDICIAL CONDUCT

TO: Cathleen S. Cenci and File – Richard H. Miller II (#2017/A-0186 & 2017/A-0219)

FROM: Laura Misjak 

SUBJECT: Telephone interview of Clerk Deborah Stone, (607) 689-6099

DATE: December 12, 2017

This morning, I interviewed Tioga County Surrogate's Court Chief Clerk Deborah Stone about the office's email communications with Richard Miller. Email is the preferred method of communication for the clerks. They have a database of attorneys' contact information, including emails, from which they draw upon that information.

Ms. Stone reviewed the *Estate of Antoinette Saraceno*, including correspondence, and could not find where the clerk's office obtained Richard Miller's email address, [REDACTED]@aol.com. She believes he may have told him his email long ago on another case and they kept it in their system.

Ms. Stone verified that a warning letter was sent via email to Richard Miller on March 28, 2017, but there was no verification that he had received or opened the email. No response email was sent, and the clerk's office does not typically follow up on form letters to ensure they were received via email. Ms. Stone could not verify whether an August 2, 2016 email was sent and if he opened and responded to that email because emails over a year old are archived and her archive system was not working.



Deb Stone 607-689-6099

3/28/17 - email to atty

8/2/2016

email to atty - his email?

4/2011 - email

from Toga S.C. email

Regularly, preferred way
Yes, have email address

either provided on letterhead

does not look on ~~to~~ letterhead
it could have been - it's in the system
not sure if specifically

a lot going - Karen Network w/ct. atty - J. Keene
his email is not coming up

typically, sticky note, when I have longer email copy + paste

March 28, 9:05 a.m. [REDACTED] @ ad.com

We request they acknowledge

- we send email + copy our own, sits as unread until other party
acknowledges

- marked as unread

8/2/2016 - archives - only going back 12 mths - inbox

When we enter attys into database, name address

Kiyoko - Maiboo

for this acc.

Contacts w/in outlook
pull up name

if no acknowledgement - if rather

Reminds letter

a long time ago - email

have hard time keeping up

Not in system

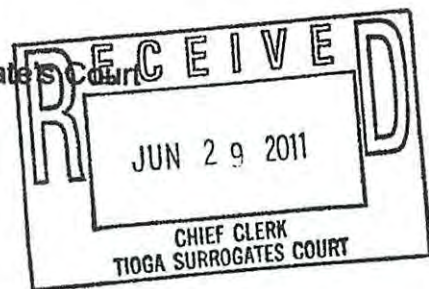
- if specific more likely to follow up

Date: June 28, 2011

To: Hon Vincent Sgueglia, Judge of the Tioga County Surrogate's Court

From: Frank Saraceno, Sr.

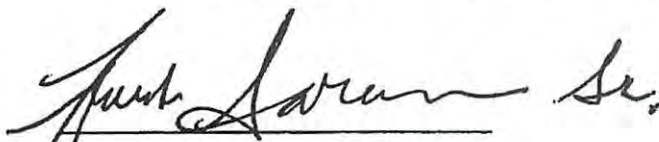
Subject: Descendent (sister) Antoinette A. Saraceno

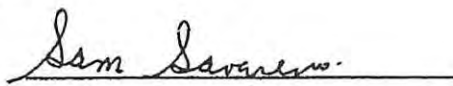


I have to tell you Judge, I've had a lot of sleepless nights due to the accusations of my nephew John in California and his counterpart on the east coast. Going from a favorite uncle all these years to being called a fraud really hurts. However, I'm not writing about them, my concerns are of a different nature.

My brothers Tony and Sam Saraceno and I are requesting some information pertaining to the status of our sister Antoinette's estate. First, we have several of Antoinette's great nieces and nephews who could use the funds left them by our sister, for their education costs. Second, many house repairs are needed to put it in order to make it saleable and would relieve us of monthly bills for upkeep of the property. Finally, other conditions of the estate need attention but are not necessarily of great importance as those listed.

We would appreciate your insight regarding a closure target.


Frank Saraceno, Sr


Sam Saraceno



STATE OF NEW YORK
TIOGA COUNTY SURROGATE'S COURT
TIOGA COUNTY COURTHOUSE
P.O. BOX 10
VILLAGE OF OWEGO, NY, 13827
607 - 687-1303

HON. VINCENT SGUEGLIA
Surrogate



DEBORAH A. STONE
Chief Clerk of Surrogate's Court

July 13, 2011

Frank Saraceno, Sr.
[REDACTED]
[REDACTED]

Sam Saraceno
[REDACTED]
[REDACTED]

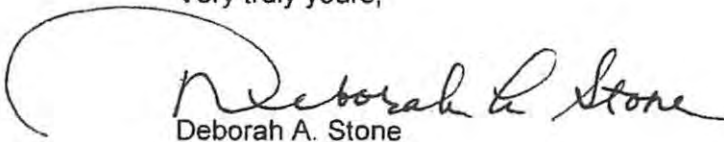
Re: Estate of Antoinette Saraceno File No. 2010-3397

Gentlemen:

This Court is in receipt of your correspondence dated June 28, 2011 which was routed directly to me for my review. Judge Sgueglia does not receive and may not entertain ex parte correspondence or documents which are evidentiary or testimonial in nature. Evidence and testimony are only received in open Court during the course of a hearing. Your letter, therefore, is being returned to you.

However, I can tell you that the Will has not yet been admitted to probate as objections have been filed and are still pending. You may wish to contact the attorney for the estate with any specific questions you may have.

Very truly yours,

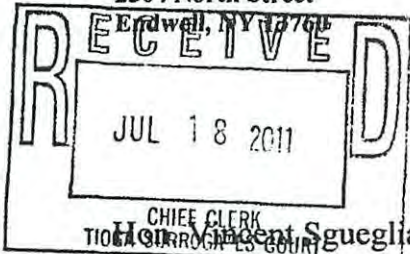

Deborah A. Stone

cc: Richard H. Miller, II, Esq.



RICHARD H. MILLER, II
ATTORNEY AT LAW

2304 North Street



(607)785-7160

(607)785-7168*

*NOT FOR SERVICE OF PROCESS

July 15, 2011

Hon. Vincent Sgueglia
Tioga County Surrogate's Court
Tioga County Courthouse
P.O. Box 10
Owego, NY 13827

Re: Estate of Antoinette A. Saraceno
File No. 2010-3397

Dear Judge Sgueglia:

Enclosed please find the following documents for filing with the Court:

1. Notice of Motion to Dismiss the Objections of Probate
2. Affidavit of Frank Saraceno, Sr., Executor in Support of Notice of Motion to Dismiss the Objections of Probate
3. Attorney's Affirmation in Support of Notice of Motion to Dismiss the Objections of Probate

Thank you for the Court's consideration.

Respectfully submitted,

Richard H. Miller, II

RHM/nb

Encl.

cc: Frank Saraceno, Sr., Executor
John I. Saraceno



**STATE OF NEW YORK
SURROGATES COURT : COUNTY OF TIOGA**

In the Matter of the Estate of

ANTOINETTE A. SARACENO,

Deceased.

**NOTICE OF MOTION
TO DISMISS THE OBJECTIONS
OF PROBATE**

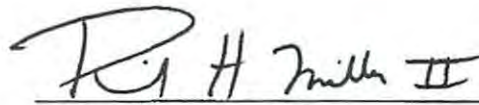
File No. 2010-3397/A

PLEASE TAKE NOTICE, that upon the annexed affidavit of Frank Saraceno, Sr., Executor of the Estate of Antoinette A. Saraceno, sworn to on the 15th day of July, 2011, and upon the affirmation of Richard H. Miller, II, Esq., sworn to on the 15th day of July, 2011, and all papers heretofore filed and proceedings heretofore had herein, the undersigned will move this Court at the Surrogates Court, County of Tioga, Court House, Owego, New York on the 22nd day of August, 2011 ^{on the submitted papers} ~~at xxxxxxxxxx o'clock in the fore/afternoon of that day~~ for an Order, granting dismissal of the late objections of John I. Saraceno mailed on June 23, 2011 upon Attorney Richard H. Miller, II, and because:

1. The objections were not filed timely;
2. The objecting party has not established a legal basis in law or fact and has provided no specific proof of anything to establish an objection;
3. The Will was properly executed and witnessed by the decedent per the affidavits of the attesting witnesses;
4. Decedent was of sound mind at the time of execution of the Will, knew the essence of her bounty, and clearly stated her intentions of her distributions that was memorialized in the Will;
5. That the objection of John I. Saraceno be dismissed; and

6. For such other and further relief as to the Court may deem just and proper.

Dated: July 15, 2011

A handwritten signature in black ink, reading "R. H. Miller II". The signature is written in a cursive style with a large, stylized "R" and "M".

Richard H. Miller, II
Attorney for Frank Saraceno, Sr., Executor
of the Estate of Antoinette A. Saraceno
2304 North Street
Endwell, NY 13760
(607) 785-7160

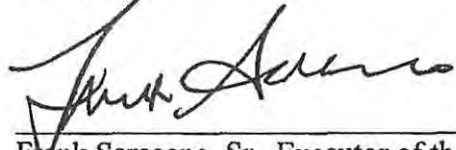
6. The statements made by my nephew John I. Saraceno in Court on April 25, 2011 regarding my brother Salvatore (Sam) Saraceno were untrue. My brother was in Court with me when the statements were made and he confirmed to the Court the same.

7. My two (2) brothers Salvatore Saraceno and Anthony Saraceno trusted me in handling the estate of our sister. I loved my sister and will always have her best interest at heart.

8. That the objection of John I. Saraceno should be dismissed.

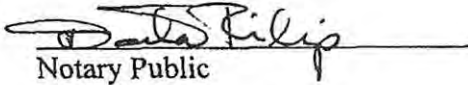
WHEREFORE, it is respectfully requested that this Court dismiss the late objections of John I. Saraceno, together with the costs and disbursements of this action, and granting such other and further relief as to the Court may seem just and proper.

Dated: July 15, 2011



Frank Saraceno, Sr., Executor of the Estate
of Antoinette A. Saraceno

Sworn to before me this
15th day of July, 2011


Notary Public

DANUTA J. FILIP
Notary Public, State of New York
Qualified in Broome County
My Commission Expires April 28, 2012
Registration No. 01FI6186402

**STATE OF NEW YORK
SURROGATES COURT : COUNTY OF TIOGA**

In the Matter of the Estate of

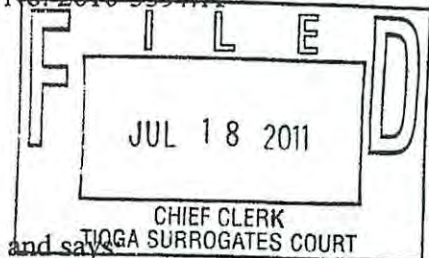
ANTOINETTE A. SARACENO

Deceased.

**ATTORNEY'S AFFIRMATION
IN SUPPORT OF NOTICE OF
MOTION TO DISMISS THE
OBJECTIONS OF PROBATE**

File No. 2010-3397/A

**STATE OF NEW YORK)
)SS.:
COUNTY OF BROOME)**



RICHARD H. MILLER, II, being duly sworn, deposes and says

1. That I am the attorney duly licensed to practice law in the State of New York and maintain an office for such practice at 2304 North Street, Endwell, New York. That I am the attorney for Frank Saraceno, Sr., Executor of the Estate of Antoinette A. Saraceno and make this affirmation in support of the dismissal of the late objections of John I. Saraceno.

2. In Court on April 25, 2011 at 9:30 a.m., John I. Saraceno was Court Ordered to file objections within thirty (30) days.

3. The objections of John I. Saraceno were mailed to my office on June 23, 2011. The objections were not filed timely.

4. The Will of the decedent, Antoinette A. Saraceno was properly executed and witnessed by the decedent per the affidavits of the attesting witnesses.

5. Decedent was of sound mind at the time of execution of the Will. She knew the essence of her bounty, and clearly stated her intentions of her distributions that was memorialized in the Will.

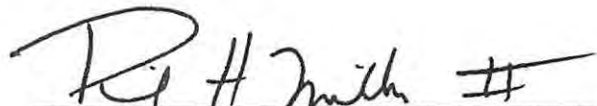
6. My office followed proper ethical and legal procedures in preparation of the Will and probate proceedings.

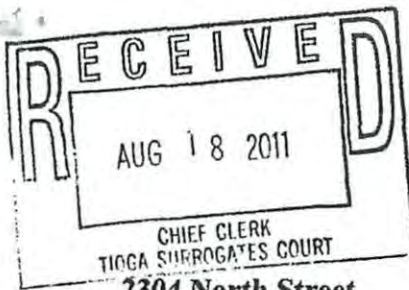
7. John I. Saraceno has not established a legal basis in law or fact and has provided no specific proof of anything to establish an objection.

8. That the objection of John I. Saraceno should be dismissed.

WHEREFORE, it is respectfully requested that this Court dismiss the late objections of John I. Saraceno, together with the costs and disbursements of this action, and granting such other and further relief as to the Court may seem just and proper.

Dated: July 15, 2011


Richard H. Miller, II



RICHARD H. MILLER, II
ATTORNEY AT LAW

(607)785-7160

(607)785-7168*

*NOT FOR SERVICE OF PROCESS

August 15, 2011

Deborah A. Stone, Chief Clerk
Tioga County Surrogate's Court
P.O. Box 10
20 Court Street
Owego, NY 13827-0010

Re: Estate of Antoinette A. Saraceno
File: 2010-3397

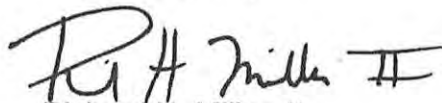
Dear Chief Clerk:

Enclosed please find a Affidavit for Service of Process By Mail together with a copy of Certified Mail and Return Receipt Requested when it was served by mail regarding the above referenced Estate.

Such mailings have been acknowledged as received as shown by the attached receipts and no mailings were returned undeliverable.

Should the Court need anything further, please advise

Very truly yours,


Richard H. Miller, II

RHM/kgb
cc: Frank Saraceno, Sr., Executor



STATE OF NEW YORK
SURROGATE'S COURT TIOGA COUNTY OF BROOME

Proceeding for Probate

ESTATE OF
Antoinette A. Saraceno

Deceased



AFFIDAVIT FOR
SERVICE OF PROCESS
BY MAIL
SCPA 307(2)

STATE OF NEW YORK
COUNTY OF BROOME

ss:

Donna Filip, being duly sworn says:

1. I am over 18 years of age.
2. On July 23, 2011 I sent to the persons named below a true copy of the process
(date)

issued in the above proceeding by: (Check appropriate boxes)

- ☒ Certified Mail, Return Receipt Requested
☐ Registered Mail, Return Receipt Requested
☐ Special Mail Service by:
☐ Federal Express
☐ Airborne
☐ DHL
☐ United Parcel Service
☐ U.S. Postal Service Express Mail

3. Enclosed with the process was one of the following (Delete Lines Not Applicable)

PROBATE: A copy of the will being offered for probate

ACCOUNTING: A copy of the summary statement of the account

OTHER PROCEEDINGS: Notice of Motion to Dismiss the Objections of Probate
(specify documents if any)

NAME
John I Saraceno, Jr.,

ADDRESS
[REDACTED]
[REDACTED]

(If necessary, add additional names and addresses on reverse side)

Sworn to before me on

August 15, 2011

Richard H. Miller II
(Notary Public)

RICHARD H. MILLER II
Notary Public, State of New York
NO. 02M15038440
Qualified in BROOME COUNTY
My Commission Expires JAN 23, 2015

Donna Filip

7007 0220 0002 2553 4285

U.S. Postal Service
CERTIFIED MAIL RECEIPT
 (Domestic Mail Only; No Insurance Coverage Provided)
 For delivery information, visit our website at www.usps.com

OFFICIAL USE

Postage	\$ 30.64
Certified Fee	\$2.85
Return Receipt Fee (Endorsement Required)	\$2.30
Restricted Delivery Fee (Endorsement Required)	\$0.00
Total Postage & Fees	\$ 35.79

Postmark Here
 07/23/2011

Sent To: **JOHN I. SARACENO, JR.**
 Street, Apt. No., or PO Box No.: [REDACTED]
 City, State, ZIP+4: [REDACTED]

PS Form 3800, August 2006 See Reverse for Instructions.

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:
JOHN I. SARACENO, JR.
 [REDACTED]

COMPLETE THIS SECTION ON DELIVERY

A. Signature: *[Signature]* ☐ Agent ☒ Addressee

B. Received by (Printed Name): **John SARACENO** C. Date of Delivery: **7/27/11**

D. Is delivery address different from item 1? ☐ Yes ☒ No
 If YES, enter delivery address below:

3. Service Type
☒ Certified Mail ☐ Express Mail
☐ Registered ☒ Return Receipt for Merchandise
☐ Insured Mail ☐ C.O.D.

4. Restricted Delivery? (Extra Fee) ☐ Yes

2. Article Number (Transfer from service label) **7007 0220 0002 2553 4285**

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540

BEVERLY J BRIGHAM

50-361/213

2780

DATE

11/24/15

PAY TO
THE ORDER OF

Richard m. Millard \$3,720.¹⁸/₁₀₀
three thousand seven hundred twenty ¹⁸/₁₀₀

NBT
BANK

of Binghamton, NY 326

MEMO

Beverly J Brigham

MP

2780

SPECIALTY CHECK

EXHIBIT

tabbies

6Q 20

Miller

11/15

EXHIBIT C

BEVERLY J BRIGHAM

50-261/213

2779

DATE 11/24/15

PAY TO THE ORDER OF

Richard M. Miller \$8,231.00
Eight thousand two hundred twenty one and 00/100

NBT
BANK

of Binghamton, NY 325

Beverly J. Brigham

2779

6/25/2017 8:01

ESTATE OF DEBORAH BRIGHAM
SEVERIN J. BRIGHAM-ADMIN

PAY TO THE
ORDER OF

11/19/15
Richard H. Miller \$4,252.54
four thousand two hundred and 54/100

Citizens Bank

Beverly J. Brigham

0101

RECEIPT

DATE	12-9-14	No.	393955
RECEIVED FROM	Louis Michia		\$500.00
five hundred and 00/100			DOLLARS
<input type="checkbox"/> FOR RENT <input checked="" type="checkbox"/> FOR RENT			
ACCOUNT		<input type="radio"/> CASH	FROM December 1, 2014 to January 1, 2015
PAYMENT	500 00	<input checked="" type="radio"/> CHECK	
BAL. DUE		<input type="radio"/> MONEY ORDER	BY <i>[Signature]</i>
			1182

LOUIS P. MICHA	0959
	60-7537/2213
	01
December 9, 2014	
Pay Richard H. Miller	\$500.00
to the order of	
Five hundred dollars 00/100	
VISIONS	
FEDERAL CREDIT UNION	
One Credit Union Plaza 34 MacDougal Ave. Saratoga, NY 12760-0001	
For January 2015 RENT	Louis P. Michia



EXHIBIT E

RECEIPT

ACCOUNT		<input type="radio"/> CASH
PAYMENT	500 00	<input checked="" type="radio"/> CHECK
BAL. DUE		<input type="radio"/> MONEY ORDER

DATE 1-12-15

RECEIVED FROM Louis Michas

FOR RENT Five hundred and no/100

Rent Money

FROM January 2015 to February 2015

BY [Signature]

1182

1-12-15 No. 393960

FROM Louis Michas \$ 500.00

one hundred and no/100 DOLLARS

IT Rent Money

FROM January 2015 to February 2015

BY [Signature]

1182

0963
DO-7537/2213
01

December 12, 2019

H. Miller \$ 500.00

500 dollars

15 RENT Louis P. Michas

1182

RECEIPT

DATE 1-12-15 No. 393960

RECEIVED FROM Louis Micha \$ 500.00

five hundred and no/100 DOLLARS

☒ FOR RENT Rent money

☐ FOR

ACCOUNT		
PAYMENT	<u>500</u>	<u>00</u>
BAL. DUE		

☐ CASH ☒ CHECK ☐ MONEY ORDER

FROM January 2015 TO February 2015

BY Dadafip

1182

LOUIS P. MICHA

0963

December 12, 2019

Pay Richard H. Miller \$ 500.00

to the order of Five hundred dollars 00/100 Dollars

VISIONS

FEDERAL CREDIT UNION

One Credit Union Plaza 94 Broadway Ave. Buffalo, NY 14203-5801

For February 2015 RENT Louis P. Micha

RECEIPT

DATE	2-11-15		No.	393965	
RECEIVED FROM	Louis Michie				\$500.00
five hundred and no/100					DOLLARS
<input checked="" type="radio"/> FOR RENT	Rent				
<input type="radio"/> FOR					
ACCOUNT			<input type="radio"/> CASH	FROM February 2015 TO March 2015	
PAYMENT	500	00	<input checked="" type="radio"/> CHECK	BY <i>Q. D. Philip</i>	
BAL. DUE			<input type="radio"/> MONEY ORDER		

0966
80-7537/2213
01

February 11, 2015
Date

Miller
\$500.00
Dollars

at 2015
Louis P. Michie

2-11-15 No. 393965

Louis Michie
five hundred and no/100
Rent

FROM February 2015 TO March 2015

BY *Q. D. Philip*

500 00

1182

LOUIS P. MICHA

0966

February 11, 2015
Date

50-7537/2213
01

Pay Richard H. Milner 1 \$500.00

Five hundred dollars 00/100 ~~500~~ Dollars

VISIONS

MEMBER SINCE 12/12/14
ON CARD, VISIT www.visions.org FOR DETAILS

For March Rent 2015 Louis P. Michale

DATE 2-11-15 No. 393965

RECEIVED FROM Louis Milner \$500.00

Five hundred and no/100 DOLLARS
FOR RENT sent

ACCOUNT			<input type="radio"/> CASH
PAYMENT	500	00	<input checked="" type="radio"/> CHECK
BAL. DUE			<input type="radio"/> MONEY ORDER

FROM February 2015 March 2015
BY [Signature]

1182

RECEIPT

RECEIPT

ACCOUNT			
PAYMENT	500.00		
BAL. DUE			

☐ CASH
☒ CHECK
☐ MONEY ORDER

RECEIVED FROM Louis Miller
 FOR RENT Five hundred and no/100
 OF RENT rent money

DATE 3-10-15
 NO. 393968
 DOLLARS \$500.00

FROM March 1, 2015 TO April 1, 2015
 BY [Signature]

1182

3-10-15 No. 393968
Louis Miller \$500.00
hundred and no/100 DOLLARS
rent money

☐ CASH
☒ CHECK
☐ MONEY ORDER

FROM March 1, 2015 TO April 1, 2015
 BY [Signature]

1182

0967
 \$500.00
March 9, 2015
Miller
March 9, 2015
Louis Miller

1182

RECEIPT

DATE	3-10-15		No.	393968
RECEIVED FROM	Louis Michie		\$500.00	
	five hundred and no/100		DOLLARS	
FOR RENT	<input type="radio"/>			
FOR	Rent + money			
ACCOUNT			<input type="radio"/> CASH	FROM March 1, 2015 TO April 1, 2015
PAYMENT	500	00	<input checked="" type="radio"/> CHECK	
BAL. DUE			<input type="radio"/> MONEY ORDER	BY: [Signature]

LOUIS P. MICHA	0957
[Redacted]	March 9, 2015
Pay Richard H. Miller	\$ 500.00
to the order of	
Five hundred dollars	
VISIONS	
FEDERAL CREDIT UNION	
for Rent for April 2015	Louis P. Michie
[Redacted]	

RECEIPT

DATE <u>4-13-15</u>		NO. <u>393970</u>	
RECEIVED FROM <u>Louis P Michs</u>		\$ <u>500.00</u>	
FOR RENT <u>Rm - Rent</u>		DOLLARS	
<input checked="" type="radio"/> CASH <input checked="" type="radio"/> CHECK <input type="radio"/> MONEY ORDER		FROM <u>April 1, 2015</u> TO <u>May 1, 2015</u> BY <u>Chip</u>	
ACCOUNT	PAYMENT	BAL. DUE	
	<u>500.00</u>	<u>00.00</u>	

4-13-15 No. 393970
 \$500.00
 Louis P Michs
 hundred and no/100 DOLLARS
 Rm - Rent
 FROM April 1, 2015 TO May 1, 2015
 BY Chip
 1182

0969
 50-7537/2213
 April 13 2015 Date
 \$500.00
 Miller
 dollars 00/100 Dollars
 Louis P. Michs
 2015
 1182

RECEIPT

DATE 4-13-15 No. 393970

RECEIVED FROM Louis R. Nichols \$500.00

five hundred and no/100 DOLLARS

FOR RENT RUM - RENT

FOR RENT

FROM April 1, 2015 TO May 1, 2015

ACCOUNT 500 00 CASH ☐ CHECK ☒ MONEY ORDER ☐

PAYMENT 500 00

BAL DUE 00

BY [Signature]

1182

LOUIS R. NICHOLS

0969

APRIL 13 2015

Pay Richard H. Miller \$500.00

to the order of two hundred dollars 00/100 Dollars

VISIONS

FEDERAL ORIENTAL UNION

One Chase Union Plaza, 30 Madison Ave, New York, NY 10017-2491

For MAY RENT 2015 Louis R. Nichols

RECEIPT

DATE		5-11-15		No.		393973	
RECEIVED FROM		Louis Michae				\$500.00	
		five hundred — and no/100				DOLLARS	
<input checked="" type="checkbox"/> FOR RENT <input type="checkbox"/> FOR		Rent —					
ACCOUNT		<input type="checkbox"/> CASH <input checked="" type="checkbox"/> CHECK <input type="checkbox"/> MONEY ORDER		FROM		May 1, 2015 TO June 1, 2015	
PAYMENT	500 00			BY		Dallyp.	
BAL. DUE							

5-11-15		No.		393973	
Louis Michae				\$500.00	
five hundred — and no/100				DOLLARS	
Rent —					
<input type="checkbox"/> CASH <input checked="" type="checkbox"/> CHECK <input type="checkbox"/> MONEY ORDER	500 00	FROM		May 1, 2015 TO June 1, 2015	
		BY		Dallyp.	

0970		May 11, 2015		\$500.00	
Dollars 00/100		Dollars		1182	
Louis P. Michae					

RECEIPT

DATE	5-11-15		No.	393973
RECEIVED FROM	Louis Michia		\$500.00	
	five hundred — and no/100		DOLLARS	
<input checked="" type="radio"/> FOR RENT				
<input type="radio"/> FOR	Rent —			
ACCOUNT			<input type="radio"/> CASH	FROM May 1, 2015 TO June 1, 2015
PAYMENT	500	00	<input checked="" type="radio"/> CHECK	BY <i>[Signature]</i>
BAL. DUE			<input type="radio"/> MONEY ORDER	

LOUIS P. MICHA	0970
<i>[Redacted]</i>	50-2537/2219
Pay <i>Richard H. Miller</i>	<i>May 11, 2015</i>
to the order of <i>Five hundred dollars 00/100</i>	\$500.00
VISIONS	Dollars
FEDERAL CREDIT UNION	
One Credit Union Plaza 54 Midway Ave. Roseton, NY 12760-6101	
For <i>June 2015 Rent</i>	<i>Louis P. Michia</i>
<i>[Redacted]</i>	

RECEIPT

DATE 6-11-15 No. 393975

RECEIVED FROM Louis Michra \$500.00

five hundred and no/100 DOLLARS

☒ FOR RENT Rent

☐ FOR

ACCOUNT	
PAYMENT	500 00
BAL. DUE	

☐ CASH ☒ CHECK ☐ MONEY ORDER

FROM June 1, 2015 TO July 1, 2015

BY Red Op

1182

6-11-15 No. 393975

Louis Michra \$500.00

five hundred and no/100 DOLLARS

Rent

☐ CASH ☒ CHECK ☐ MONEY ORDER

FROM June 1, 2015 TO July 1, 2015

BY Red Op

1182

0971 50-7537/2213 01

June 11, 2015 Date

\$500.00 Dollars

500 00

ed Michra

Rent

Louis P. Michra

1182

RECEIPT

DATE	6-11-15		No.	393975
RECEIVED FROM	Louis Michia		\$500.00	
	five hundred and no/100		DOLLARS	
<input checked="" type="radio"/> FOR RENT	Rent			
<input type="radio"/> FOR				
ACCOUNT			<input type="radio"/> CASH	FROM June 1, 2015 TO July 1, 2015
PAYMENT	500	00	<input checked="" type="radio"/> CHECK	BY [Signature]
BAL. DUE			<input type="radio"/> MONEY ORDER	

LOUIS P. MICHA		0971
		50-7537/2213
June 11, 2015		01
Pay	Richard H. Miller	\$ 500.00
to the order of	Five hundred dollars 00/100	Dollars
VISIONS		
FEDERAL CREDIT UNION		
One Credit Union Plaza, 54 McKinley Ave., Buffalo, NY 14203-0001		
For	July 2015 Rent	Louis P. Michia

Ride's
copy

LOUIS P. MICHA
[REDACTED]

0972
80-7537/2213
01

July 13, 2015
Date

Pay Richard H. Miller \$ 500.00
to the order of Five hundred dollars 00/100 Dollars

VISIONS
FEDERAL CREDIT UNION
One Credit Union Plaza 24 Mulberry Ave. Endicott, NY 13760-6401

For AUGUST 2015 RENT Louis P. Micha
[REDACTED]

RECEIPT

DATE 7-13-15 No. 393977

RECEIVED FROM Louis Micha \$500.00

five hundred and no/100 DOLLARS

☒ FOR RENT
☐ FOR LHM RENT

ACCOUNT	
PAYMENT	<u>500 00</u>
BAL. DUE	

☐ CASH
☒ CHECK
☐ MONEY ORDER

FROM July 1, 2015 TO August 1, 2015
BY [Signature]

1182

RECEIPT

DATE 8-12-15 No. 393978

RECEIVED FROM Louis & Michka

Five hundred dollars and No/100 DOLLARS

FOR RENT RHM RENT

FROM August 11, 2015 TO September 1, 2015

☐ CASH ☒ CHECK ☐ MONEY ORDER

ACCOUNT 500.00 PAYMENT 500.00 BAL. DUE

1182

LOUIS P. MICHA

0974 50-7537/2213 01

August 14, 2015

Pay to the order of Richard H. Miller \$ 500.00

Five hundred dollars & 00/100 Dollars

VISIONS FEDERAL CREDIT UNION One Credit Union Plaza 94 Montway Ave. Buffalo, NY 14203-4491

For Payment for September Rent Louis P. Michka

RECEIPT

DATE 9-16-15 No. 393979

RECEIVED FROM Louis P. Michie \$500.00

five hundred and no/100 DOLLARS

☐ FOR RENT ☐ FOR PHM - Rent

ACCOUNT	
PAYMENT	<u>500.00</u>
BAL. DUE	

☐ CASH ☒ CHECK ☐ MONEY ORDER

FROM September 1, 2015 TO OCTOBER 1, 2015

BY [Signature] 1182

Rick
copy

LOUIS P. MICHA
[Redacted]

0975
50-7537/2213
01

09-14-2015
Date

Pay Richard H. Miller \$ 500.00
to the order of Five hundred dollars 00/100 Dollars

VISIONS
FEDERAL CREDIT UNION
One Credit Union Plaza 84 McGraw Ave. Endicott, NY 13760-9401

For Payment for October Rent Louis P. Michie
[Redacted]

Ride
copy

LOUIS P. MICHA

0977

50-7537/2213
01

October 13, 2015
Date

Pay Richard H. Miller \$500.00

To the order of five hundred dollars 00/100 Dollars

VISIONS

FEDERAL CREDIT UNION
One Credit Union Plaza 30 Broadway New Canaan, CT 06840-4041

November 2015 Rent Louis P. Michka

For [Redacted]

Financial Center

RECEIPT

DATE		10-12-15	No.	393981
RECEIVED FROM		Louis P. Michka		
FOR		five hundred and no/100		
FOR RENT		PHM- Rent		
AMOUNT				
PAYMENT		500.00		
BAL DUE				
CASH		<input type="radio"/>		
CHECK		<input checked="" type="radio"/>		
MONEY ORDER		<input type="radio"/>		
FROM		October 1, 2015 to November 1, 2015		
BY		[Signature]		
S. 1182				

Rich's
Copy

RECEIPT

DATE	11-13-15	No.	393982
RECEIVED FROM	Louis Michra	\$ 500.00	
Five hundred and 00/100		DOLLARS	
<input type="radio"/> FOR RENT			
<input type="radio"/> FOR	PHM- RENT		
ACCOUNT		<input type="radio"/> CASH	FROM November 1, 2015 TO December 1, 2015
PAYMENT	500 00	<input checked="" type="radio"/> CHECK	BY <u>Rich</u>
BAL. DUE		<input type="radio"/> MONEY ORDER	

LOUIS P. MICHA	0980
	50-7537/2213 01
	November 13, 2015
Pay <u>Richard H. Miller</u>	\$500.00
to the order of <u>Five hundred dollars 00/100</u>	Dollars
VISIONS	
FEDERAL CREDIT UNION	
One Credit Union Plaza 94 Mulberry Ave. Buffalo, NY 14203-6401	
For <u>December 2015 Rent</u>	<u>Louis P. Michra</u>

LOUIS P. MICHA
[REDACTED]

0981
50-7537/2213
01

December 16, 2015
Date

Pay Richard H. Miller \$500.00
to the order of

Five hundred dollars 00/100 ~~25~~ Dollars

VISIONS
FEDERAL CREDIT UNION
One Credit Union Plaza 94 McCloskey Ave. Elmhurst, NY 11370-5401

For January 2016 Rent Louis P. Micha

[REDACTED]

RECEIPT

DATE 12-16-15 No. 393983

RECEIVED FROM Louis Micha \$500.00

five hundred and 00/100 DOLLARS

FOR RENT RHM Rent



ACCOUNT			<input type="radio"/> CASH	FROM <u>December</u>	TO <u>January</u>
PAYMENT	500	00	<input checked="" type="radio"/> CHECK	BY <u>[Signature]</u>	
BAL. DUE			<input type="radio"/> MONEY ORDER		

1182

RECEIPT

DATE	1-15-16	No.	393984
RECEIVED FROM	Louis Michie		\$500.00
	five hundred and no/100		DOLLARS
<input type="radio"/> FOR RENT	Rtm Rent		
<input type="radio"/> FOR			
ACCOUNT		<input type="radio"/> CASH	FROM January 1, 2015 TO February 1/2016
PAYMENT	500 00	<input checked="" type="radio"/> CHECK	
BAL. DUE		<input type="radio"/> MONEY ORDER	BY <i>[Signature]</i>

1182

LOUIS P. MICHA	0982
	60-7537/2213 01
	January 14, 2016 Date
Pay Richard H. Miller	\$500.00
to the order of	
Five hundred dollars 00/100	XX Dollars
VISIONS	Security Features Details on Back
FEDERAL CREDIT UNION	
One Credit Union Plaza 64 McKinley Ave. Eastcott, NY 10700-6401	
For Rent for February 2016	Louis P. Michie
	

1182

RECEIPT

DATE	2.16.16	No.	393986
RECEIVED FROM	Louis Michia	\$500.00	
five hundred and no/100		DOLLARS	
FOR RENT	RHM - Rent		
ACCOUNT		FROM	February 1, 2016 TO March 1, 2016
PAYMENT	500 00	CHECK	By Wally
BAL. DUE		MONEY ORDER	

LOUIS P. MICHA	0983
	50-7537/2213 01
February 15, 2016	
Pay to the order of Richard H. Miller	\$500.00
Five hundred dollars and no/100	Dollars
VISIONS	
FEDERAL CREDIT UNION	
One Credit Union Plaza 54 Madison Ave. Elmhurst, NY 11370-0401	
For Feb March 2016 Rent	Louis P. Michia

File copy

LOUIS P. MICHA

0985

50-7537/2213
01

March 18, 2016
Date

Pay Richard H. Miller \$ 500.00
to the order of Five hundred dollars Dollars

VISIONS

FEDERAL CREDIT UNION
One Credit Union Plaza 84 MacDougal Ave. Endicott, NY 13750-0491

For April 2016 Rent Louis P. Miller

Harvard Check

RECEIPT

DATE	<u>3-18-16</u>	No.	<u>393987</u>
RECEIVED FROM	<u>Louis P. Michia</u>	<u>\$500.00</u>	
<u>five hundred dollars and ^{no}/100</u>		DOLLARS	
<input type="radio"/> FOR RENT			
<input type="radio"/> FOR <u>EHM Rent</u>			
ACCOUNT		<input type="radio"/> CASH	FROM <u>March 1, 2016</u> TO <u>April 1, 2016</u>
PAYMENT	<u>500 00</u>	<input checked="" type="radio"/> CHECK	BY <u>[Signature]</u>
BAL. DUE		<input type="radio"/> MONEY ORDER	

1182

Fido's
copy

RECEIPT

DATE	4-18-16	No.	393988
RECEIVED FROM	Louis Micha		\$ 500.00
	five hundred and no/100		DOLLARS
<input type="radio"/> FOR RENT	RHM - Rent		
<input type="radio"/> FOR			
ACCOUNT		<input type="radio"/> CASH	FROM April 1, 2006 TO May 1, 2006
PAYMENT	500 00	<input checked="" type="radio"/> CHECK	
BAL. DUE		<input type="radio"/> MONEY ORDER	BY <u>Banking</u>
			1182

LOUIS P. MICHA	0986
	50-7537/2213 01
	April 18, 2016 Date
Pay to the order of Richard H. Miller	\$ 500.00
Five hundred dollars 00/100	500 Dollars
VISIONS	
FEDERAL CREDIT UNION	
One Credit Union Plaza 84 McQuay Ave. Eastport, NY 12700-6401	
For Rent For May 2016	Louis P. Micha

RECEIPT

DATE	5-18-16	No.	393989
RECEIVED FROM	Louis P. Michie	\$500.00	
Five hundred and 00/100		DOLLARS	
FOR RENT	RHM RENT -		
ACCOUNT		<input type="radio"/> CASH	FROM June 1, 2016 TO July 1, 2016
PAYMENT	500 00	<input checked="" type="radio"/> CHECK	
BAL. DUE		<input type="radio"/> MONEY ORDER	BY [Signature]

LOUIS P. MICHA	0987
[Redacted]	90-7537/2213 01
May 18, 2016	
Pay Richard H. Miller	\$500.00
to the order of	
Five hundred dollars 00/100	Dollars
VISIONS	
FEDERAL CREDIT UNION	
One Credit Union Plaza 94 Mulberry Ave. Endicott, NY 13760-6491	
For Rent For June 2016	Louis P. Michie
[Redacted]	

LOUIS P. MICHA

0989

50-753/2213
01

June 17, 2016
Date

Pay Richard H. Miller \$ 500.00

To the order of Five hundred dollars 00/100 Dollars

VISIONS

FEDERAL CREDIT UNION
One Credit Union Way, Buffalo, NY 14203-4461

For July 2016 Rent James P. Murphy

Member Details

6/17/16

Received check for Richard H.

Miller for rent. \$ 500.00.

June 1, 2016 - July 1, 2016

James P. Murphy

Rike's
copy

LOUIS P. MICHA
[REDACTED]
0993
50-7537/2213
01
July 18, 2016
Pay Richard H. Miller \$500.00
to the order of Five hundred dollars 00/100 ~~XX~~ Dollars
VISIONS
FEDERAL CREDIT UNION
One Credit Union Plaza 84 Montrose Ave. Endicott, NY 13760-6401
For August 2016 Rent Louis P. Michae
[REDACTED]
Harford Chase

RECEIPT DATE 7-18-16 No. 903803
RECEIVED FROM Louis P. Michae \$500.00
five hundred dollars 00/100 DOLLARS
FOR RENT RHM rent
FROM July 1, 2016 TO August 1, 2016
ACCOUNT [] ☐ CASH
PAYMENT 500 00 ☒ CHECK
BAL. DUE [] ☐ MONEY ORDER
☐ CREDIT CARD

Rick's
copy

LOUIS P. MICHA
[REDACTED]

0994
50-7537/2213
01

August 18, 2016
Date

Pay Richard H. Miller \$500.00
to the order of
Five hundred dollars 00/100 Dollars

VISIONS
FEDERAL CREDIT UNION
One Credit Union Plaza 24 Mulford Ave. Endicott, NY 13760-6401

For Rent for September 2016 Louis P. Mich MP
[REDACTED]

Harford Check

RECEIPT DATE 7-18-16 No. 903803

RECEIVED FROM Louis P. Mich \$500.00

five hundred dollars 00/100 DOLLARS

☒ FOR RENT
☒ FOR RHM rent

ACCOUNT	
PAYMENT	500 00
BAL. DUE	

☐ CASH
☒ CHECK
☐ MONEY ORDER
☐ CREDIT CARD

FROM July 1, 2016 TO August 1, 2016

BE [Signature]



Pick's
copy

LOUIS B. MICHA
[REDACTED]
0995
NO-7637/2213
01
September 19, 2016
Pay Richard H. Miller
to the order of
Five hundred dollars 500.00
\$ 500.00
VISIONS
FEDERAL CREDIT UNION
One Chase Union Plaza, 84 Broadway Ave., Yonkers, NY 10709-5491
For October Rent 2016
Louis B. Michalek
[REDACTED]

RECEIPT No. 903806
DATE 9/19/16
RECEIVED FROM Louis B. Michalek \$ 500.00
Five hundred and no/100 DOLLARS
FOR RENT RHM - rent
CASH
☒ CHECK
☐ MONEY
☐ ORDER
☐ CREDIT
☐ CARD
FROM September 1, 2016 to October 1, 2016
BR [Signature]

RECEIPT		DATE <u>10-19-16</u>	No. <u>903805</u>
RECEIVED FROM <u>Louis P. Michia</u>		\$ <u>500.00</u>	
<u>five hundred dollars and no/100</u>		DOLLARS	
<input checked="" type="radio"/> FOR RENT <input type="radio"/> FOR <u>PHM rent 2309 North St.</u>			
ACCOUNT		<input type="radio"/> CASH	
PAYMENT	<u>500 00</u>	<input checked="" type="radio"/> CHECK	FROM <u>October 1</u> TO <u>November 1</u>
BAL. DUE		<input type="radio"/> MONEY ORDER	
		<input type="radio"/> CREDIT CARD	EY <u>Michia</u>

*Rick's
copy*

LOUIS P. MICHA		0996	
		50-7537/2213 01	
		<u>October 17, 2016</u> Date	
Pay <u>Richard H. Miller</u>			\$ <u>500.00</u>
to the order of <u>Five hundred dollars 00/100</u>			XX Dollars
VISIONS			
FEDERAL CREDIT UNION One Credit Union Plaza 54 Madison Ave. 8th Floor, NY 10022-6421			
For <u>November 2016 rent</u>	<u>Louis P. Michia</u>		RP
			

LOUIS P. MICHA

1000

50-7537/2213
01

November 21, 2014

Pay Richard H. Miller \$ 500.00

to the order of Five hundred dollars 00/100 ~~500~~ Dollars

VISIONS

FEDERAL CREDIT UNION
One One One West 41 Street, New York, NY 10001-4401

December 2nd 2014 Louis P. Miller

Revised Check

RECEIPT DATE 11-21-14 No. 903807

RECEIVED FROM Louis P. Miller \$ 500.00

Five hundred and no/100 DOLLARS

FOR RENT 8thm rent

ACCT. COUNT		<input checked="" type="radio"/> CASH	FROM <u>November 1, 2014</u> <u>December 1, 2014</u>
PAYMENT	<u>500.00</u>	<input type="radio"/> CHECK	
BAL. DUE		<input type="radio"/> MONEY ORDER	
		<input type="radio"/> CREDIT CARD	

BY MICHAEL L. LUG

File's
copy

File's
copy

LOUIS P. MICHA

1151

50-7537/2213
01

December 19, 2016
Date

Pay to the
Order of

Richard A. Miller

\$ 500.00

Five hundred dollars ⁰⁰/₁₀₀

Dollars



VISIONS
FEDERAL CREDIT UNION

24 McQuay Ave.
Endicott, NY 13760-6491

For

January 2017 Rent Louis P. Micha

Perfect Check

RECEIPT

DATE

12-19-16

No. 903808

RECEIVED FROM

Louis P. Micha

\$ 500.00

Five hundred ⁰⁰/₁₀₀

DOLLARS

☒ FOR RENT
☐ FOR

RHM Rent

ACCOUNT	
PAYMENT	500.00
BAL. DUE	



☐ CASH
☒ CHECK
☐ MONEY ORDER
☐ CREDIT CARD

FROM _____ TO _____

BY

Rich's copy

RECEIPT		DATE <u>1-19-17</u>	No. <u>903810</u>
RECEIVED FROM <u>Louis P. Michie</u>		\$ <u>500.00</u>	
<u>five hundred and no/100</u>		DOLLARS	
<input checked="" type="checkbox"/> FOR RENT <u>2Hm rent</u>			
ACCOUNT		<input type="checkbox"/> CASH	
PAYMENT	<u>500 00</u>	<input checked="" type="checkbox"/> CHECK	FROM <u>January 2017</u> TO <u>February 2017</u>
BAL DUE		<input type="checkbox"/> MONEY ORDER	
		<input type="checkbox"/> CREDIT CARD	BY <u>[Signature]</u>

LOUIS P. MICHA		1152
		50-7537/2213 01
<u>January 19, 2017</u>		Date
Pay to the Order of <u>Richard H. Miller</u>	\$ <u>500.00</u>	
<u>Five hundred dollars 00/100</u>		Dollars
VISIONS FEDERAL CREDIT UNION <small>24 MacDougal Ave. Buffalo, NY 10703-6481</small>		
For <u>Rent for February 2017</u>	<u>Louis P. Michie</u>	
		

Harvard Clarke

Fidel's
copy

RECEIPT		DATE <u>2-20-17</u>	No. <u>903811</u>
RECEIVED FROM <u>Louis Micha</u>		\$ <u>500.00</u>	
<u>five hundred dollars and no/100</u> DOLLARS			
<input checked="" type="checkbox"/> FOR RENT		<u>RHM Rent</u>	
<input type="checkbox"/> FOR			
ACCOUNT		<input type="radio"/> CASH	
PAYMENT	<u>500.00</u>	<input checked="" type="radio"/> CHECK	FROM <u>February 1, 2017</u> TO <u>March 1, 2017</u>
BAL. DUE		<input type="radio"/> MONEY ORDER	
		<input type="radio"/> CREDIT CARD	BY <u>[Signature]</u>

LOUIS P. MICHA

1153

February 19, 2017
Date

60-7637/2213
01

Pay to the
Order of

Richard H. Miller

\$ 500.00

Five hundred dollars and no/100

Dollars



Photos
Safe
Deposit
Details on back

VISIONS
FEDERAL CREDIT UNION

24 McOrley Ave.
Brooklyn, NY 11270-5491

For

Rent for March 2017

Louis P. Micha

Member Check

RECEIPT		DATE <u>3-20-17</u>	No. <u>903812</u>
RECEIVED FROM <u>Louis Michan</u>		\$ <u>500.00</u>	
<u>five hundred and no/100</u>		DOLLARS	
<input checked="" type="radio"/> FOR RENT <input type="radio"/> FOR <u>RHM - Rent</u>			
ACCOUNT		<input type="radio"/> CASH	
PAYMENT	<u>500 00</u>	<input checked="" type="radio"/> CHECK	FROM <u>April 1, 2017</u> TO <u>May 1, 2017</u>
BAL. DUE		<input type="radio"/> MONEY ORDER	
		<input type="radio"/> CREDIT CARD	

LOUIS P. MICHA

1155

March 20, 2017
Date

50-7537/2213
01

Pay to the Order of Richard H. Miller \$ 500.00
Five hundred dollars, 00/100 Dollars

VISIONS
FEDERAL CREDIT UNION

24 McKinley Ave.
Brooklyn, NY 11205-6461

For Rent for April 2017 Louis P. Michan

LOUIS P. MICHA

1156

50-7537/2213

01

April 20, 2017
Date

Pay to the Order of Richard H. Miller \$ 500.00

Five hundred dollars. 00/100 ~~xx~~ Dollars  Photo
Bank
Account
Check only

VISIONS
FEDERAL CREDIT UNION

24 Mainway Ave.
Erlanger, KY 40317-0451

For May 2017 Rent

Louis P. Micha

Fidus
copy

LOUIS P. MICHA

1157

50-7537/2213
01

May 19th 2017
Date

Pay to the
Order of

Richard H. Miller

\$ 500.00

Five hundred dollars 09/100

XX Dollars



Photo
Safe
Deposit
Details on back

VISIONS
FEDERAL CREDIT UNION

24 McQuay Ave.
Brooklyn, NY 11200-6401

For

FOR JUNE 2017 Rent Louis P. Micha

RECEIPT

DATE

5-19-17

No. 903813

RECEIVED FROM

Louis P. Micha

\$ 500.00

☒ FOR RENT

☒ FOR

five hundred dollars and 09/100

DOLLARS

RHM - Rent

ACCOUNT

PAYMENT

BAL. DUE

500 00

☐ CASH

☒ CHECK

☐ MONEY

☐ ORDER

☐ CREDIT

☐ CARD

FROM

TO

[Signature]

RECEIPT DATE 7-20-17 No. 903815

RECEIVED FROM Louis P. Michra \$500.00

five hundred and no/100 DOLLARS

☒ FOR RENT RHM - Rent

☐ FOR

ACCOUNT

--	--

PAYMENT

500	00
-----	----

BAL. DUE

--	--

☐ CASH

☒ CHECK

☐ MONEY ORDER

☐ CREDIT CARD

FROM July 1, 2017 TO August 1, 2017

BY [Signature]

VISIONS
FEDERAL CREDIT UNION

24 McKinley Ave.
Endicott, NY 13760-6401

For August 2017 Rent Louis P. Michra

Harland Clarke

RECEIPT DATE 7-20-17 No. 903815

RECEIVED FROM Louis P. Michra \$500.00

five hundred and no/100 DOLLARS

☒ FOR RENT RHM - Rent

☐ FOR

ACCOUNT

--	--

PAYMENT

500	00
-----	----

BAL. DUE

--	--

☐ CASH

☒ CHECK

☐ MONEY ORDER

☐ CREDIT CARD

FROM July 1, 2017 TO August 1, 2017

BY [Signature]

LOUIS P. MICHA

1159

50-7537/2213
01

July 19, 2017
Date

Pay to the
Order of

Richard H. Miller

\$ 500.00

Five hundred dollars & 00/100

Dollars



Photo
Safe
Deposit
Details on back

VISIONS
FEDERAL CREDIT UNION

24 McKinley Ave.
Enfield, NY 13760-6481

For

August 2017 Rent

Louis P. Michas

Harford Circle

RECEIPT

DATE 7-20-17

No. 903815

RECEIVED FROM Louis P. Michas

\$ 500.00

Five hundred and 00/100

DOLLARS

☒ FOR RENT

☐ FOR

RHM - Rent

ACCOUNT	
PAYMENT	<u>500.00</u>
BAL. DUE	

☐ CASH

☒ CHECK

☐ MONEY

☐ ORDER

☐ CREDIT

☐ CARD

FROM July 1, 2017 TO August 1, 2017

BY [Signature]

LOUIS P. MICHA

1161

August 18, 2017
Date

50-7537/2213
01

Pay to the Order of Richard H. Miller \$ 500.00

Five Hundred dollars 00/100 ~~XX~~ Dollars

VISIONS
FEDERAL CREDIT UNION

24 Mainway Ave.
Enfield, NY 13760-6461



For September Rent 2017 Louis P. Miller

Received from Louis
Miller on 8/21/17
Rent for Richard Miller

RECEIPT DATE 9-22-17 No. 903817

RECEIVED FROM Louis P. Michas five hundred and no/100 \$ 500.00

☒ FOR RENT RHM Rent no/100 DOLLARS

ACCOUNT

PAYMENT	500	00
BAL. DUE		

☐ CASH
☒ CHECK
☐ MONEY ORDER
☐ CREDIT CARD

FROM September 1, 2017 to October 1, 2017

BY [Signature]

17
00
DOLLARS
2017

ACCOUNT

PAYMENT	500	00
BAL. DUE		

☐ MONEY ORDER
☐ CREDIT CARD

BY [Signature]

LOUIS P. MICHA

1162

September 21, 2017
Date

50-7537/2213
01


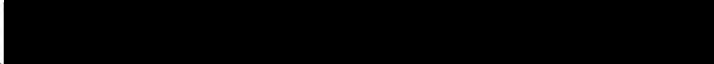
Pay to the Order of Richard N. Miller \$ 500.00
Five hundred dollars 00/100 Dollars

VISIONS
FEDERAL CREDIT UNION

24 McKinley Ave.
Brooklyn, NY 11210-5401

For Rent for October 2017 Louis P. Michas

RECEIPT		DATE <u>9-22-17</u>	No. <u>903817</u>
RECEIVED FROM <u>Louis P. Michas</u>		\$ <u>500.00</u>	
<u>Five hundred and no/100</u>		DOLLARS	
<input type="radio"/> FOR RENT <input type="radio"/> FOR <u>RHM Rent</u>			
ACCOUNT		<input type="radio"/> CASH <input checked="" type="radio"/> CHECK <input type="radio"/> MONEY ORDER <input type="radio"/> CREDIT CARD	FROM <u>September 1, 2017 to October 1, 2017</u>
PAYMENT	<u>500 00</u>		BY <u>[Signature]</u>
BAL. DUE			

LOUIS P. MICHA		1162
		50-7537/2213 01
		<u>September 21, 2017</u> Date
Pay to the Order of	<u>Richard H. Miller</u>	\$ <u>500.00</u>
<u>Five hundred dollars 00/100</u>		<u>xx</u> Dollars
VISIONS FEDERAL CREDIT UNION <small>24 McInley Ave. Endicott, NY 13760-0401</small>		
For	<u>Rent for October 2017 Louis P. Michas</u>	
		

LOUIS P. MICHA

1167

November 22, 2017
Date

50-7537/2213
01

Pay to the Order of Richard A. Milley \$ 500.00
Five hundred dollars 00/100 ~~XX~~ Dollars

Photo
Date
Signature
Endorsement

VISIONS
FEDERAL CREDIT UNION
24 Mainway Ave.
Enoch, NY 13763-6581

For December 2017 Rent Louis P. Mich

Member Checks

Received from Louis
ON 11/22/17

LOUIS P. MICHA

1168

50-7537/2213

01

December 21, 2017

Pay to the
Order of

Richard H Miller

\$ 500.00

Five hundred dollars 00/100

~~Five~~ Dollars



VISIONS

24 McKinley Ave.
Enfield, NY 12700-3401

FEDERAL CREDIT UNION

For Feb January 2018 Rent

Louis P. Michale

MP

Received from
Louis on 1/2/28/17

LOUIS P. MICHA

1169

50-75372213

01

January 22, 2018

DATE

Pay to the Order of Richard H. Miller

\$ 500.00

Five hundred dollars & 00/100

Dollars

Pay to the Order of
Payee's Name

VISIONS
FEDERAL CREDIT UNION

24 McKinley Ave.
Endicott, NY 13760-3491

For February 2018 Rent Louis P. Michas MP

Harold Chiles

Received from
Joan's Michas
1/23/18

117

☐ TAX DEDUCTIBLE ITEM

☒ Track your expenses:

☐ Shopping ☐ Food ☐ Transportation
☐ Credit Card ☐ Utilities ☐ Mortgage
☐ Entertainment ☐ Insurance ☐ Other

February 24, 2018

BALANCE
FORWARD

Richard H. Miller

Five hundred dollars 00/100

THIS ITEM

BALANCE

500.00

OTHER

BALANCE

FORWARD

March 2018 Rent

For added security, your name and account number do not appear on this copy.

NOT NEGOTIABLE

Track your expenses...
☐ Clothing ☐ Food ☐ Transportation
☐ Credit Card ☐ Utilities ☐ Mortgage
☐ Entertainment ☐ Insurance ☐ Other:

☐ TAX DEDUCTIBLE ITEM

1185

March 22 2018

Richard H. Miller
 Five Hundred dollar 09/00

BALANCE FORWARD	
THIS ITEM	500.00
BALANCE	
DEBIT	
OTHER	
BALANCE FORWARD	

April 2018 Rent

For added security, your name and account number do not appear on this copy.

NOT NEGOTIABLE

State of New York
ETHICS COMMISSION FOR THE UNIFIED COURT SYSTEM
 25 Beaver Street/New York, NY 10004/Room 875
 Intranet address: UCS Home Page under "Topics A-Z"
 Internet address: www.nycourts.gov/ip/ethics

ANNUAL STATEMENT of FINANCIAL DISCLOSURE: For calendar year 2014

1. NAME

Richard H. Miller II

2. (a) JOB TITLE

Family Court Judge

(b) CURRENT WORK ADDRESS

65 Hawley Street Binghamton, N.Y. 13902

(c) CURRENT WORK TELEPHONE NUMBER

(607) 240-5799

3. (a) MARITAL STATUS

IF MARRIED, PLEASE GIVE SPOUSE'S FULL NAME
(INCLUDING MAIDEN NAME WHERE APPLICABLE)

• Julia A. Miller

(b) LIST THE NAMES OF ALL UNEMANCIPATED CHILDREN

Answer each of the following questions completely, with respect to calendar year 2014, unless another period or date is otherwise specified. If additional space is needed, attach additional pages.

Whenever a "value" or "amount" is required to be reported herein, such value or amount shall be reported as being within one of the following Categories: Category A-under \$5,000; Category B-\$5,000 to under \$20,000; Category C-\$20,000 to under \$60,000; Category D-\$60,000 to under \$100,000; Category E-\$100,000 to under \$250,000; and Category F-\$250,000 or over. A reporting individual shall indicate the category by letter only.

Whenever "income" is required to be reported herein, the term "income" shall mean the aggregate net income before taxes from the source identified.

The term "calendar year" shall mean the year ending December 31st preceding the date of filing of the annual statement. UCS-956(10/90)



FAMILY COURT JUDGE

JULIA A. MILLER III

RECEIVED

SEP 25 2015

NYS ETHICS COMMISSION

RECEIVED

MAY 12 2015

NYS ETHICS COMMISSION

4. (a) List any office, trusteeship, directorship, partnership, or position of any nature whether compensated or not, held by the reporting individual with any firm, corporation, association, partnership, or other organization other than the State of New York. Include compensated honorary positions; do NOT list membership or uncompensated honorary positions. If the listed entity was licensed by any state or local agency, was regulated by any state regulatory agency or local agency, or, as a regular and significant part of the business or activity of said entity, did business with, or had matters other than ministerial matters before, any state or local agency, list the name of any such agency.

☐ NONE

POSITION

ORGANIZATION

STATE OR
LOCAL AGENCY

Town Justice	Town of Union	Local Agency
Village Justice	Village of Johnson City	Local Agency
Attorney	Private Law Office	State Agency

4. (b) List any office, trusteeship, directorship, partnership, or position of any nature whether compensated or not, held by the spouse or unemancipated child of the reporting individual, with any firm, corporation, association, partnership, or other organization other than the State of New York. Include compensated honorary position; do NOT list membership or uncompensated honorary positions. If the listed entity was licensed by any state or local agency, was regulated by any state regulatory agency or local agency, or, as a regular and significant part of the business or activity of said entity did business with, or had matters other than ministerial matters before, any state or local agency, list the name of any such agency.

☐ NONE

SPOUSE OR CHILD

POSITION

ORGANIZATION

STATE OR
LOCAL AGENCY

Spouse	Partner	Southern Tree Pulmonary and Critical Care LLC
Spouse	Trustee	Julia Miller Trust State Agency

5. (a) List the name, address and description of any occupation, employment, (other than the employment listed under Item 2 above) trade, business or profession engaged in by the reporting individual. If such activity was licensed by any state or local agency, was regulated by any state regulatory agency or local agency, or as a regular and significant part of the business or activity of said entity, did business with, or had matters other than ministerial matters before, any state or local agency, list the name of any such agency.

☒ NONE

<u>POSITION</u>	<u>NAME AND ADDRESS OF ORGANIZATION</u>	<u>DESCRIPTION</u>	<u>STATE OR LOCAL AGENCY</u>
.....
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.....
.....

5. (b) If the spouse or unemancipated child of the reporting individual was engaged in any occupation, employment, trade, business or profession which activity was licensed by any state or local agency, was regulated by any state regulatory agency or local agency, or, as a regular and significant part of the business or activity of said entity, did business with, or had matters other than ministerial matters before, any state or local agency, list the name, address and description of such occupation, employment, trade, business or profession and the name of any such agency.

☐ NONE

<u>SPOUSE OR CHILD</u>	<u>POSITION</u>	<u>NAME AND ADDRESS OF ORGANIZATION</u>	<u>STATE OR LOCAL AGENCY</u>
Julia A. Miller	Partner	Southern Tice Pulmonary & Critical Care	LLC.
.....
.....
.....
.....

6. List any interest, in EXCESS of \$1,000, held by the reporting individual, such individual's spouse or unemancipated child, or partnership of which any such person is a member, or corporation, 10% or more of the stock of which is owned or controlled by any such person, whether vested or contingent, in any contract made or executed by a state or local agency and include the name of the entity which holds such interest and the relationship of the reporting individual or such individual's spouse or such child to such entity and the interest in such contract. Do NOT include bonds and notes. Do NOT list any interest in any such contract on which final payment has been made and all obligations under the contract except for guarantees and warranties have been performed, provided, however, that such an interest must be listed if there has been an ongoing dispute during the calendar year for which this statement is filed with respect to any such guarantees or warranties.

~~X~~ NONE

SELF, SPOUSE
OR CHILD

ENTITY WHICH HELD
INTEREST IN CONTRACT

RELATIONSHIP TO ENTITY
INTEREST IN CONTRACT

CONTRACTING STATE
OR LOCAL AGENCY

CATEGORY OF
VALUE OF CONTRACT

.....
.....
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.....
.....

7. List any position the reporting individual held as an officer of any political party or political organization, as a member of any political party committee, or as a political district leader. The term "party" shall have the same meaning as "party" in the election law. The term "political organization" means any party or independent body as defined in the election law or any organization that is affiliated with or a subsidiary of a party or independent body.

~~X~~ NONE

.....
.....
.....
.....
.....

VALUE/AMOUNT
CATEGORIES

A-UNDER \$5,000
B-\$5,000 to under \$20,000

C-\$20,000 to under \$60,000
D-\$60,000 to under \$100,000

E-\$100,000 to under \$250,000
F-\$250,000 or over

8. (a) If the reporting individual practices law, works as a real estate broker or agent licensed by the department of state, or practices a profession licensed by the department of education, give a general description of the principal subject areas of matters undertaken by such individual. Additionally, if such an individual practices with a firm or corporation and is a partner or shareholder of the firm or corporation, give a general description of principal subject areas of matters undertaken by such firm or corporation. Do NOT list the names of the individual clients, customers or patients. If the reporting individual is licensed to practice law, is a licensed real estate broker or agent, or is licensed by the department of education, but did not actually engage in such work or practice, so indicate.

☐ NONE

Private practice Civil and Criminal Law

8. (b) List the name, principal address and general description or the nature of the business activity of any entity in which the reporting individual or such individual's spouse had an investment in excess of \$1,000 EXCLUDING investments in securities and interests in real property.

☐ NONE

First Niagara Bank
Citizens Bank
State Employees Federal Credit Union
M & T Bank
NBT Bank

9. List each source of gifts, EXCLUDING campaign contributions, in EXCESS of \$1,000, received during the reporting period for which this statement is filed by the reporting individual or such individual's spouse or unemancipated child from the same donor, EXCLUDING gifts from a relative. INCLUDE the name and address of the donor. The term "gifts" does not include reimbursements, which term is defined in Item 10. Indicate the value and nature of each such gift.

☒ NONE

SELF, SPOUSE
OR CHILD

NAME OF DONOR

ADDRESS

NATURE OF GIFT

CATEGORY OF
VALUE OF GIFT

10. Identify and briefly describe the source of any reimbursements for expenditures, EXCLUDING campaign expenditures and expenditures in connection with official duties reimbursed by the state, in EXCESS of \$1,000 from each such source. For purposes of this item, the term "reimbursements" shall mean any travel-related expenses provided by nongovernmental sources and for activities related to the reporting individual's official duties such as, speaking engagements, conferences, or factfinding events. The term "reimbursement" does NOT include gifts reported under Item 9.

☒ NONE

SOURCE

DESCRIPTION

VALUE/AMOUNT
CATEGORIES

A-UNDER \$5,000
B-\$5,000 to under \$20,000

C-\$20,000 to under \$60,000
D-\$60,000 to under \$100,000

E-\$100,000 to under \$250,000
F-\$250,000 or over

11. List the identity and value, if reasonably ascertainable, of each interest in a trust, estate or other beneficial interest, including retirement plans (other than retirement plans of the State of New York or the City of New York) and deferred compensation plans (e.g., 401, 403b, 457, etc.) established in accordance with the Internal Revenue Code, in which the REPORTING INDIVIDUAL held a beneficial interest in EXCESS of \$1,000 at any time during the preceding year. Do NOT report interests in a trust, estate or other beneficial interest established by or for, or the estate of, a relative.

☐ NONE

IDENTITY (INCLUDING BANK/FINANCIAL INSTITUTION)

CATEGORY OF
VALUE*

Trust of Julia Millee
Mutual of America
AXA
AXA

F
E
E
C

*The value of such interest shall be reported only if reasonably ascertainable.

12. (a) Describe the terms of, and the parties to, any contract, promise or other agreement between the reporting individual and any person, firm, or corporation with respect to the employment of such individual after leaving office or position (other than a leave of absence).

☒ NONE

VALUE/AMOUNT
CATEGORIES

A-UNDER \$5,000
B-\$5,000 to under \$20,000

C-\$20,000 to under \$60,000
D-\$60,000 to under \$100,000

E-\$100,000 to under \$250,000
F-\$250,000 or over

12. (b) Describe the parties to and the terms of any agreement providing for continuation of payments or benefits to the REPORTING INDIVIDUAL in EXCESS of \$1,000 from a prior employer OTHER THAN the State. (This includes interests in or contributions to a pension fund, profit-sharing plan, or life or health insurance; buy-out agreements; severance payments; etc.)

☒ NONE

13. List below the nature and amount of any income in EXCESS of \$1,000 from EACH SOURCE for the reporting individual and such individual's spouse for the taxable year last occurring prior to the date of filing. Nature of income includes, but is not limited to, all income **EARNED BY YOU AND YOUR SPOUSE** (other than that received by you from the employment listed under item 2 above) from compensated employment whether public or private, directorships and other fiduciary positions, contractual arrangements, teaching income, partnerships, honorariums, lecture fees, consultant fees, bank and bond interest, dividends, income derived from a trust, real estate rents, and recognized gains from the sale or exchange of real or other property. Income from a business or profession and real estate rents shall be reported with the source identified by the building address in case of real estate rents and otherwise by the name of the entity and not by the name of the individual customers, clients or tenants, with the aggregate net income before taxes for each building address or entity. The receipt of maintenance received in connection with a matrimonial action, alimony and child support payments shall not be listed.

☐ NONE !STOP! DO NOT CHECK THE NONE BOX IF YOUR SPOUSE EARNED INCOME FROM EMPLOYMENT IN EXCESS OF \$1,000

SELF/SPOUSE	SOURCE (Identify Bank/Financial Institution/Issuing Entity)	NATURE	CATEGORY OF AMOUNT
Spouse	Vanguard Mutual Funds	Ordinary Dividend	A
Spouse	Vanguard Mutual Funds	Qual. Dividend	A
Self	Pepco Holdings	Ordinary Dividend	A
Self	Pepco Holdings	Qual. Dividend	A
Spouse	K-1 Trust Fund Dividend	Ordinary Dividend	B
Spouse	K-1 Trust Fund Dividend	Qual. Dividend	B
VALUE/AMOUNT CATEGORIES	A-UNDER \$5,000 B-\$5,000 to under \$20,000	C-\$20,000 to under \$60,000 D-\$60,000 to under \$100,000	E-\$100,000 to under \$250,000 F-\$250,000 or over

RECEIVED

SEP 26 2015

AWD

14. List the sources of any deferred income (not retirement income) in EXCESS of \$1,000 from each source to be paid to the reporting individual following the close of the calendar year for which this disclosure statement is filed, other than deferred compensation reported in Item 11 hereinabove. Deferred income derived from the practice of a profession shall be listed in the aggregate and shall identify as the source, the name of the firm, corporation, partnership or association through which the income was derived, but shall not identify individual clients.

☒ NONE

SOURCE

CATEGORY OF
AMOUNT

15. List each assignment of income in EXCESS of \$1,000, and each transfer other than to a relative during the reporting period for which this statement is filed for less than fair consideration of an interest in a trust, estate or other beneficial interest, securities or real property, by the reporting individual, in excess of \$1,000, which would otherwise be required to be reported herein and is not or has not been so reported.

☒ NONE

ITEM ASSIGNED
OR TRANSFERRED

ASSIGNED OR
TRANSFERRED TO

CATEGORY OF
VALUE

VALUE/AMOUNT
CATEGORIES

A-UNDER \$5,000
B-\$5,000 to under \$20,000

C-\$20,000 to under \$60,000
D-\$60,000 to under \$100,000

E-\$100,000 to under \$250,000
F-\$250,000 or over

16. List below the type and market value of securities held by the reporting individual or such individual's spouse from each issuing entity in EXCESS of \$1,000 at the close of the taxable year last occurring prior to the date of filing, including the name of the issuing entity exclusive of securities held by the reporting individual issued by a professional corporation. Whenever an interest in securities exists through a beneficial interest in a trust, the securities held in such trust shall be listed ONLY IF the reporting individual has knowledge thereof except where the reporting individual or the reporting individual's spouse has transferred assets to such trust for his or her benefit in which event such securities shall be listed unless they are not ascertainable by the reporting individual because the trustee is under an obligation or has been instructed in writing not to disclose the contents of the trust to the reporting individual. Securities of which the reporting individual or the reporting individual's spouse is the owner of record but in which such individual or the reporting individual's spouse has no beneficial interest shall not be listed. Indicate percentage of ownership ONLY if the reporting person or the reporting person's spouse holds more than five percent (5%) of the stock of a corporation in which the stock is publicly traded or more than ten percent (10%) of the stock of a corporation in which the stock is NOT publicly traded. Also list securities owned for investment purposes by a corporation more than 50 percent (50%) of the stock of which is owned or controlled by the reporting individual or such individual's spouse. For the purpose of this item, the term "securities" shall mean mutual funds, bonds, mortgages, notes, obligations, warrants and stocks of any class, investment interests in limited or general partnerships and certificates of deposits (CDs) and such other evidences of indebtedness and certificates of interest as are usually referred to as securities. The market value for such securities shall be reported only if reasonably ascertainable and shall not be reported if the security is an interest in a general partnership that was listed in Item 8(a) or if the security is corporate stock, NOT publicly traded, in a trade or business of a reporting individual or a reporting individual's spouse.

☐ NONE

SELF/ SPOUSE	ISSUING ENTITY	TYPE OF SECURITY	PERCENTAGE OF CORPORATE STOCK OWNED OR CONTROLLED (If more than 5% of publicly traded stock, or more than 10% of stock not publicly traded, is held)	CATEGORY OF MARKET VALUE As of the close of the taxable year last occurring prior to the filing of this statement
Self + Spouse		IBM Stock		C
Spouse		Wells Fargo Stock		C
Spouse		Pershing Roth/IRA		A
Spouse + Self		PSizen Roth/IRA		A
Self + Spouse		Oppenheimer money market		B
Spouse		Vanguard money market		D
Spouse		P Sizen Stock		B
Self		Morgan + Stanley Mutual Fund American Eurospecific GRWA		B
Self		Putnam Mutual Fund Putnam NY TAX-EX FICA		B

VALUE/AMOUNT
CATEGORIES

A-UNDER \$5,000
B-\$5,000 to under \$20,000

C-\$20,000 to under \$60,000
D-\$60,000 to under \$100,000

E-\$100,000 to under \$250,000
F-\$250,000 or over

RECEIVED

SEP 27 2015

13. CONTINUED
SELF/SPOUSE

WILLIAMS
PAGE 8A

SOURCE	NATURE	CATEGORY OF AMOUNT
Spouse	K-1 Trust Fund Dividend	Ordinary Dividend B
Spouse	K-1 Trust Fund Dividend	Qual Dividend A
Spouse	SOUTHERN TIER PULMONARY and CRITICAL CARE LLC	Income E
SELF	LAW OFFICE 2304 North Street Endicott, New York 13760	INCOME C
SELF	Town of Union Justice	Income C
SELF	Village of Johnson City Justice	Income C

RECEIVED

SEP 26 2015

NY STATE ETHICS COMMISSION

17. List below the location, size, general nature, acquisition date, market value and percentage of ownership of any real property in which any vested or contingent interest in EXCESS of \$1,000 is held by the reporting individual or the reporting individual's spouse. Also list real property owned for investment purposes by a corporation more than 50 percent (50%) of the stock of which is owned or controlled by the reporting individual or such individual's spouse. Do NOT list any real property which is the primary or secondary personal residence of the reporting individual or the reporting individual's spouse, except where there is a co-owner who is other than a relative.

☐ NONE

SELF/SPOUSE CORPORATION	LOCATION*	SIZE	GENERAL NATURE	ACQUISITION DATE	PERCENTAGE OF OWNERSHIP	CATEGORY OF MARKET VALUE
Spouse	2304 N. Street	Endicott, NY	small residential	Approx. 2002	100%	C
Spouse	24 Weymouth Lane	Johnson City, NY	office building	Approx. 2003	100%	E

*Including number, street, town and state.

18. List below all notes and accounts receivable, other than from goods or services sold, held by the reporting individual at the close of the taxable year last occurring prior to the date of filing and other debts owed to such individual at the close of the taxable year last occurring prior to the date of filing, in EXCESS of \$1,000, including the name of the debtor, type of obligation, date due and the nature of the collateral securing payment of each, if any, excluding securities reported in Item 16 herein above. Debts, notes and accounts receivable owed to the individual by a relative shall not be reported.

☒ NONE

NAME OF DEBTOR	TYPE OF OBLIGATION, DATE DUE, AND NATURE OF COLLATERAL, IF ANY	CATEGORY OF AMOUNT

VALUE/AMOUNT CATEGORIES	A-UNDER \$5,000 B-\$5,000 to under \$20,000	C-\$20,000 to under \$60,000 D-\$60,000 to under \$100,000	E-\$100,000 to under \$250,000 F-\$250,000 or over
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19. List below all liabilities of the reporting individual and such individual's spouse in EXCESS of \$5,000 as of the date of filing of this statement, other than liabilities to a relative. DO NOT list liabilities incurred by, or guarantees made by, the reporting individual or such individual's spouse or by any proprietorship, partnership or corporation in which the reporting individual or such individual's spouse has an interest, when incurred or made in the ordinary course of the trade, business or professional practice of the reporting individual or such individual's spouse. Include the name of the creditor and any collateral pledged by such individual to secure payment of any such liability. A reporting individual shall not list any obligation to pay maintenance in connection with a matrimonial action, alimony or child support payments. Any loan issued in the ordinary course of business by a financial institution to finance educational costs, the cost of home purchase or improvements for a primary or secondary residence, or purchase of a personally owned motor vehicle, household furniture or appliances shall be excluded. If any such reportable liability has been guaranteed by any third person, list the liability and name the guarantor.

☐ NONE

NAME OF CREDITOR OR GUARANTOR	TYPE OF LIABILITY AND COLLATERAL, IF ANY	CATEGORY OF AMOUNT
M + T Bank	Mortgage	E

VALUE/AMOUNT CATEGORIES	A-UNDER \$5,000 B-\$5,000 to under \$20,000	C-\$20,000 to under \$60,000 D-\$60,000 to under \$100,000	E-\$100,000 to under \$250,000 F-\$250,000 or over
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The requirements of law relating to the reporting of financial interests are in the public interest and no adverse inference of unethical or illegal conduct or behavior will be drawn merely from compliance with these requirements.

R H Miller II
Signature of Reporting Individual

5/15/15
Date (month/day/year)

STOP

DID YOU REPORT YOUR SPOUSE'S INCOME FROM EMPLOYMENT IN QUESTION 13

DID YOU ANSWER EVERY QUESTION

DID YOU SIGN AND DATE YOUR STATEMENT

State of New York

ETHICS COMMISSION FOR THE UNIFIED COURT SYSTEM

25 Beaver Street / New York, NY 10004 / Room 875
Intranet Address: UCS Home Page under "Topics A-Z"
Internet Address: www.nycourts.gov/ip/ethics

[Back to Form View](#)

ANNUAL STATEMENT OF FINANCIAL DISCLOSURE FOR CALENDAR YEAR 2015

Date Filed:

05/13/2016 - 17:05:26

GENERAL INSTRUCTIONS

Answer each of the following questions completely, with respect to the 2015 calendar year, unless another period or date is otherwise specified. Whenever a "value" or "amount" is required to be reported herein, such value or amount shall be reported as being within one of the following categories:

Category A: under \$5,000
Category B: \$5,000 to under \$20,000
Category C: \$20,000 to under \$60,000
Category D: \$60,000 to under \$100,000
Category E: \$100,000 to under \$250,000
Category F: \$250,000 to under \$500,000
Category G: \$500,000 to under \$1,000,000
Category H: \$1,000,000 to under \$3,000,000
Category I: \$3,000,000 to under \$5,000,000
Category J: \$5,000,000 and over

Whenever "income" is required to be reported herein, the term "income" shall mean aggregate net income before taxes.

This statement cannot be filed unless every question is answered. The "Question Completion Summary" at the end of the statement will indicate if any questions are incomplete.

QUESTIONS

(1) (a) FIRST NAME

Richard

(b) LAST NAME

Miller

(c) USERNAME

rmiller

(d) EMPLOYEE ID

[REDACTED]

(2) (a) CURRENT JOB TITLE

Broome County Family Court Judge

(b) CURRENT WORK ADDRESS

65 Hawley Street, Binghamton, New York 13902

(c) CURRENT WORK TELEPHONE NUMBER

607-240-5799

AFFIRMED

(3) (a) CURRENT MARITAL STATUS

MARRIED

Please enter your spouse's full name (including maiden name where applicable)

Julia A. Miller

EXHIBIT

tabbles

OB 25

miller

11/10/14

(b) ARE THERE UNEMANCIPATED CHILDREN? ☒ Yes ☐ NoneList the names of all unemancipated children
[REDACTED]

AFFIRMED

- (4) (a) List any office, trusteeship, directorship, partnership, or position of any nature whether compensated or not, held by the reporting individual with any firm, corporation, association, partnership, or other organization other than the State of New York. Include compensated honorary positions; do NOT list membership or uncompensated honorary positions. If the listed entity was licensed by any state or local agency, was regulated by any state regulatory agency or local agency, or, as a regular and significant part of the business or activity of said entity, did business with, or had matters other than ministerial matters before, any state or local agency, list the name of any such agency.

Do you have any information to enter for this question? ☒ Yes ☐ None

POSITION	ORGANIZATION	STATE OR LOCAL AGENCY
Member	394 Main Street, LLC	State

AFFIRMED

- (4) (b) List any office, trusteeship, directorship, partnership, or position of any nature whether compensated or not, held by the spouse or unemancipated child of the reporting individual, with any firm, corporation, association, partnership, or other organization other than the State of New York. Include compensated honorary position; do NOT list membership or uncompensated honorary positions. If the listed entity was licensed by any state or local agency, was regulated by any state regulatory agency or local agency, or, as a regular and significant part of the business or activity of said entity did business with, or had matters other than ministerial matters before, any state or local agency, list the name of any such agency.

Do you have any information to enter for this question? ☒ Yes ☐ None

SPOUSE OR CHILD	POSITION	ORGANIZATION	STATE OR LOCAL AGENCY
Spouse	Partner	Southern Tier Pulmonary and Critical Care, LLC	State
Spouse	Trustee	Julia Miller Trust	State

AFFIRMED

- (5) (a) List the name, address and description of any occupation, employment, (other than the employment listed under Item 2 above) trade, business or profession engaged in by the reporting individual. If such activity was licensed by any state or local agency, was regulated by any state regulatory agency or local agency, or as a regular and significant part of the business or activity of said entity, did business with, or had matters other than ministerial matters before, any state or local agency, list the name of any such agency.

Do you have any information to enter for this question? ☐ Yes ☒ None

POSITION	ORGANIZATION NAME	ORGANIZATION ADDRESS	DESCRIPTION	STATE OR LOCAL AGENCY
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AFFIRMED

- (5) (b) If the spouse or unemancipated child of the reporting individual was engaged in any occupation, employment, trade, business or profession which activity was licensed by any state or local agency, was regulated by any state regulatory agency or local agency, or, as a regular and significant part of the business or activity of said entity, did business with, or had matters other than ministerial matters before, any state or local agency, list the name, address and description of such occupation, employment, trade, business or profession and the name of any such agency.

Do you have any information to enter for this question? ☒ Yes ☐ None

SPOUSE OR CHILD	POSITION	ORGANIZATION NAME	ORGANIZATION ADDRESS	STATE OR LOCAL AGENCY
Spouse	Partner	Southern Tier Pulmonary & Critical Care, LLC	52 Harrison Street #1, Johnson City, New York 13790	State

AFFIRMED

- (6) List any interest, in EXCESS of \$1,000, held by the reporting individual, such individual's spouse or unemancipated child, or partnership of which any such person is a member, or corporation, 10% or more of the stock of which is owned or controlled by any such person, whether vested or contingent, in any contract made or executed by a state or local agency and include the name of the entity which holds such interest and the relationship of the reporting individual or such individual's spouse or such child to such entity and the interest in such contract. Do NOT include bonds and notes. Do NOT list any interest in any such contract on which final payment has been made and all obligations under the contract except for guarantees and warranties have been performed, provided, however, that such an interest must be

listed if there has been an ongoing dispute during the calendar year for which this statement is filed with respect to any such guarantees or warranties.

Do you have any information to enter for this question? ☐ Yes ☒ None

SELF, SPOUSE OR CHILD	ENTITY WHICH HELD INTEREST IN CONTRACT	RELATIONSHIP TO ENTITY INTEREST IN CONTRACT	CONTRACTING STATE OR LOCAL AGENCY	CATEGORY OF VALUE OF CONTRACT
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AFFIRMED

- (7) List any position the reporting individual held as an officer of any political party or political organization, as a member of any political party committee, or as a political district leader. The term "party" shall have the same meaning as "party" in the election law. The term "political organization" means any party or independent body as defined in the election law or any organization that is affiliated with or a subsidiary of a party or independent body.

Do you have any information to enter for this question? ☐ Yes ☒ None

AFFIRMED

- (8) (a) If the reporting individual practices law, works as a real estate broker or agent licensed by the department of state, or practices a profession licensed by the department of education, give a general description of the principal subject areas of matters undertaken by such individual. Additionally, if such an individual practices with a firm or corporation and is a partner or shareholder of the firm or corporation, give a general description of principal subject areas of matters undertaken by such firm or corporation. Do NOT list the names of the individual clients, customers or patients. If the reporting individual is licensed to practice law, is a licensed real estate broker or agent, or is licensed by the department of education, but did not actually engage in such work or practice, so indicate.

Do you have any information to enter for this question? ☐ Yes ☒ None

AFFIRMED

- (8) (b) List the name, principal address and general description or the nature of the business activity of any entity in which the reporting individual or such individual's spouse had an investment in excess of \$1,000 EXCLUDING investments in securities and interests in real property.

Do you have any information to enter for this question? ☒ Yes ☐ None

First Niagara Bank, Citizens Bank, State Employees Federal Credit Union, M&T Bank, NBT Bank, SEFCU

AFFIRMED

- (9) List each source of gifts, EXCLUDING campaign contributions, in EXCESS of \$1,000, received during the reporting period for which this statement is filed by the reporting individual or such individual's spouse or unemancipated child from the same donor, EXCLUDING gifts from a relative. INCLUDE the name and address of the donor. The term "gifts" does not include reimbursements, which term is defined in Item 10. Indicate the value and nature of each such gift.

Do you have any information to enter for this question? ☐ Yes ☒ None

SELF, SPOUSE OR CHILD	NAME OF DONOR	ADDRESS	NATURE OF GIFT	CATEGORY OF VALUE OF GIFT
-----------------------	---------------	---------	----------------	---------------------------

AFFIRMED

- (10) Identify and briefly describe the source of any reimbursements for expenditures, EXCLUDING campaign expenditures and expenditures in connection with official duties reimbursed by the state, in EXCESS of \$1,000 from each such source. For purposes of this item, the term "reimbursements" shall mean any travel-related expenses provided by nongovernmental sources and for activities related to the reporting individual's official duties such as, speaking engagements, conferences, or factfinding events. The term "reimbursement" does NOT include gifts reported under Item 9.

Do you have any information to enter for this question? ☐ Yes ☒ None

SOURCE	DESCRIPTION
--------	-------------

AFFIRMED

(11)

Do you have any information to enter for this question? ☒ Yes ☐ None

AFFIRMED

Do you have any information to enter for this question? ☐ Yes ☒ None

AFFIRMED

Do you have any information to enter for this question? ☐ Yes ☒ None

AFFIRMED

Do you have any information to enter for this question? ☒ Yes ☐ None

AFFIRMED

Do you have any information to enter for this question? ☐ Yes ☒ None

<https://collaboration.courtney.org/sites/ethics/layouts/FormServer.aspx?XenLocation=https://collaboration.courtney.org/sites/ethics/layouts/FormServer.aspx> 8/3/2017

AFFIRMED

- (15) List the sources of any deferred income (not retirement income) in EXCESS of \$1,000 from each source to be paid to the reporting individual or such individual's spouse from each issuing entity in EXCESS of \$1,000, and each transfer other than to a relative during the reporting period for which this statement is filed for less than fair consideration of an interest in a trust, estate or other beneficial interest, securities or real property, by the reporting individual, in excess of \$1,000, which would otherwise be required to be reported herein and is not or has not been so reported.

Do you have any information to enter for this question? ☐ Yes ☒ None

ITEM ASSIGNED OR TRANSFERRED ASSIGNED OR TRANSFERRED TO CATEGORY OF VALUE

AFFIRMED

- (16) List below the type and market value of securities held by the reporting individual or such individual's spouse from each issuing entity in EXCESS of \$1,000 at the close of the taxable year last occurring prior to the date of filing, including the name of the issuing entity exclusive of securities held by the reporting individual issued by a professional corporation. Whenever an interest in securities exists through a beneficial interest in a trust, the securities held in such trust shall be listed ONLY IF the reporting individual has knowledge thereof except where the reporting individual or the reporting individual's spouse has transferred assets to such trust for his or her benefit in which event such securities shall be listed unless they are not ascertainable by the reporting individual because the trustee is under an obligation or has been instructed in writing not to disclose the contents of the trust to the reporting individual. Securities of which the reporting individual or the reporting individual's spouse is the owner of record but in which such individual or the reporting individual's spouse has no beneficial interest shall not be listed. Indicate percentage of ownership ONLY if the reporting person or the reporting person's spouse holds more than five percent (5%) of the stock of a corporation in which the stock is publicly traded or more than ten percent (10%) of the stock of a corporation in which the stock is NOT publicly traded. Also list securities owned for investment purposes by a corporation more than 50 percent (50%) of the stock of which is owned or controlled by the reporting individual or such individual's spouse. For the purpose of this item, the term "securities" shall mean mutual funds, bonds, mortgages, notes, obligations, warrants and stocks of any class, investment interests in limited or general partnerships and certificates of deposits (CDs) and such other evidences of indebtedness and certificates of interest as are usually referred to as securities. The market value for such securities shall be reported only if reasonably ascertainable and shall not be reported if the security is an interest in a general partnership that was listed in Item 8(a) or if the security is corporate stock, NOT publicly traded, in a trade or business of a reporting individual or a reporting individual's spouse.

Do you have any information to enter for this question? ☒ Yes ☐ None

SELF/SPOUSE	ISSUING ENTITY	TYPE OF SECURITY	PERCENTAGE OF CORPORATE STOCK OWNED OR CONTROLLED	CATEGORY OF MARKET VALUE
Joint	broker	IBM Stock		C: \$20,000 to under \$60,000
Spouse	broker	Wells Fargo Stock		C: \$20,000 to under \$60,000
Spouse	broker	Pershing Roth/IRA		A: under \$5,000
Joint	broker	Pfizer Roth/IRA		A: under \$5,000
Joint	broker	Oppenheimer Money Market		B: \$5,000 to under \$20,000
Spouse	broker	Vanguard Money Market		D: \$60,000 to under \$100,000
Spouse	broker	Pfizer Stock		B: \$5,000 to under \$20,000
Self	broker	Morgan Stanley		B: \$5,000 to under \$20,000
Self	broker	Putnam		B: \$5,000 to under \$20,000
Joint	broker	ATT Stock		A: under \$5,000
Joint	broker	Excel Securities Money Market		A: under \$5,000
Joint	broker	Home Depot Stock		A: under \$5,000

AFFIRMED

- (17) List below the location, size, general nature, acquisition date, market value and percentage of ownership of any real property in which any vested or contingent interest in EXCESS of \$1,000 is held by the reporting individual or the reporting individual's spouse. Also list real property owned for investment purposes by a corporation more than 50 percent (50%) of the stock of which is owned or controlled by the reporting individual or such individual's spouse. Do NOT list any real property which is the primary or secondary personal residence of the reporting individual or the reporting individual's spouse, except where there is a co-owner who is other than a relative.

Do you have any information to enter for this question? ☒ Yes ☐ None

SELF/SPOUSE/ CORPORATION	LOCATION	SIZE	GENERAL NATURE	ACQUISITION DATE	PERCENTAGE OF OWNERSHIP	CATEGORY OF MARKET VALUE
Spouse	2304 North Street, Endicott, New York	approx. 40 X 80	small residential/office building	approx. 2002	100	C: \$20,000 to under \$60,000
Corporation	394 Main Street, Johnson City, New York 13790	approx. 40 X 100	residential	approx. Jan. 2015	51%	C: \$20,000 to under \$60,000
Corporation		approx. 50 X 120	residential	approx. Jan. 2015	51%	C: \$20,000 to under \$60,000

339 Oakdale Road
Johnson City, New
York 13790

AFFIRMED

- (18) List below all notes and accounts receivable, other than from goods or services sold, held by the reporting individual at the close of the taxable year last occurring prior to the date of filing and other debts owed to such individual at the close of the taxable year last occurring prior to the date of filing, in EXCESS of \$1,000, including the name of the debtor, type of obligation, date due and the nature of the collateral securing payment of each, if any, excluding securities reported in Item 16 herein above. Debts, notes and accounts receivable owed to the individual by a relative shall not be reported.

Do you have any information to enter for this question? ☐ Yes ☒ None

NAME OF DEBTOR

TYPE OF OBLIGATION, DATE DUE, AND NATURE OF COLLATERAL, IF ANY	AMOUNT	DATE	STATUS
1. <u>Unsecured</u>			
2. <u>Secured</u>			
3. <u>Secured</u>			
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100. <u>Secured</u>			

AFFIRMED

- (19) List below all liabilities of the reporting individual and such individual's spouse in EXCESS of \$10,000 as of the date of filing of this statement, other than liabilities to a relative. DO NOT list liabilities incurred by, or guarantees made by, the reporting individual or such individual's spouse or by any proprietorship, partnership or corporation in which the reporting individual or such individual's spouse has an interest, when incurred or made in the ordinary course of the trade, business or professional practice of the reporting individual or such individual's spouse. Include the name of the creditor and any collateral pledged by such individual to secure payment of any such liability. A reporting individual shall not list any obligation to pay maintenance in connection with a matrimonial action, alimony or child support payments. Any loan issued in the ordinary course of business by a financial institution to finance educational costs, the cost of home purchase or improvements for a primary or secondary residence, or purchase of a personally owned motor vehicle, household furniture or appliances shall be excluded. If any such reportable liability has been guaranteed by any third person, list the liability and name the guarantor.

Do you have any information to enter for this question? ☒ Yes ☐ None

NAME OF CREDITOR OR GUARANTOR

TYPE OF LIABILITY AND COLLATERAL, CATEGORY OF AMOUNT
IF ANY

M&T Bank

Mortgage

E: \$100,000 to under \$250,000

AFFIRMED

The requirements of law relating to the reporting of financial interests are in the public interest and no adverse inference of unethical or illegal conduct or behavior will be drawn merely from compliance with these requirements.

State of New York

ETHICS COMMISSION FOR THE UNIFIED COURT SYSTEM

25 Beaver Street / New York, NY 10004 / Room 875
Intranet Address: UCS Home Page under "Topics A-Z"
Internet Address: www.nycourts.gov/ip/ethics

[Back to Form View](#)

ANNUAL STATEMENT OF FINANCIAL DISCLOSURE FOR CALENDAR YEAR 2016

Date Filed:

05/10/2017 - 14:00:11

GENERAL INSTRUCTIONS

Answer each of the following questions completely, with respect to the 2016 calendar year, unless another period or date is otherwise specified. Whenever a "value" or "amount" is required to be reported herein, such value or amount shall be reported as being within one of the following categories:

Category A: under \$5,000
Category B: \$5,000 to under \$20,000
Category C: \$20,000 to under \$60,000
Category D: \$60,000 to under \$100,000
Category E: \$100,000 to under \$250,000
Category F: \$250,000 to under \$500,000
Category G: \$500,000 to under \$1,000,000
Category H: \$1,000,000 to under \$3,000,000
Category I: \$3,000,000 to under \$5,000,000
Category J: \$5,000,000 and over

Whenever "income" is required to be reported herein, the term "income" shall mean aggregate net income before taxes.

This statement cannot be filed unless every question is answered. The "Question Completion Summary" at the end of the statement will indicate if any questions are incomplete.

QUESTIONS

(1) (a) FIRST NAME

Richard

(b) LAST NAME

Miller

(c) USERNAME

rmiller

(d) EMPLOYEE ID

[REDACTED]

(2) (a) CURRENT JOB TITLE

Broome County Family Court Judge

(b) CURRENT WORK ADDRESS

65 Hawley Street, Binghamton, New York 13902

(c) CURRENT WORK TELEPHONE NUMBER

607-240-5799

AFFIRMED

(3) (a) CURRENT MARITAL STATUS

MARRIED

Please enter your spouse's full name (including maiden name where applicable)

Julia A. Miller



(b) ARE THERE UNEMANCIPATED CHILDREN? ☒ Yes ☐ None

List the names of all unemancipated children

AFFIRMED

- (4) (a) List any office, trusteeship, directorship, partnership, or position of any nature whether compensated or not, held by the reporting individual with any firm, corporation, association, partnership, or other organization other than the State of New York. Include compensated honorary positions; do NOT list membership or uncompensated honorary positions. If the listed entity was licensed by any state or local agency, was regulated by any state regulatory agency or local agency, or, as a regular and significant part of the business or activity of said entity, did business with, or had matters other than ministerial matters before, any state or local agency, list the name of any such agency.

Do you have any information to enter for this question? ☒ Yes ☐ None

POSITION	ORGANIZATION	STATE OR LOCAL AGENCY
Member	394 Main Street, LLC	State

AFFIRMED

- (4) (b) List any office, trusteeship, directorship, partnership, or position of any nature whether compensated or not, held by the spouse or unemancipated child of the reporting individual, with any firm, corporation, association, partnership, or other organization other than the State of New York. Include compensated honorary position; do NOT list membership or uncompensated honorary positions. If the listed entity was licensed by any state or local agency, was regulated by any state regulatory agency or local agency, or, as a regular and significant part of the business or activity of said entity did business with, or had matters other than ministerial matters before, any state or local agency, list the name of any such agency.

Do you have any information to enter for this question? ☒ Yes ☐ None

SPOUSE OR CHILD	POSITION	ORGANIZATION	STATE OR LOCAL AGENCY
Spouse	Partner	Southern Tier Pulmonary and Critical Care, LLC	State
Spouse	Trustee	Julia Miller Trust	State

AFFIRMED

- (5) (a) List the name, address and description of any occupation, employment, (other than the employment listed under Item 2 above) trade, business or profession engaged in by the reporting individual. If such activity was licensed by any state or local agency, was regulated by any state regulatory agency or local agency, or as a regular and significant part of the business or activity of said entity, did business with, or had matters other than ministerial matters before, any state or local agency, list the name of any such agency.

Do you have any information to enter for this question? ☐ Yes ☒ None

POSITION	ORGANIZATION NAME	ORGANIZATION ADDRESS	DESCRIPTION	STATE OR LOCAL AGENCY
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AFFIRMED

- (5) (b) If the spouse or unemancipated child of the reporting individual was engaged in any occupation, employment, trade, business or profession which activity was licensed by any state or local agency, was regulated by any state regulatory agency or local agency, or, as a regular and significant part of the business or activity of said entity, did business with, or had matters other than ministerial matters before, any state or local agency, list the name, address and description of such occupation, employment, trade, business or profession and the name of any such agency.

Do you have any information to enter for this question? ☒ Yes ☐ None

SPOUSE OR CHILD	POSITION	ORGANIZATION NAME	ORGANIZATION ADDRESS	STATE OR LOCAL AGENCY
Spouse	Partner	Southern Tier Pulmonary & Critical Care, LLC	52 Harrison Street #1, Johnson City, New York 13790	State

AFFIRMED

- (6) List any interest, in EXCESS of \$1,000, held by the reporting individual, such individual's spouse or unemancipated child, or partnership of which any such person is a member, or corporation, 10% or more of the stock of which is owned or controlled by any such person, whether vested or contingent, in any contract made or executed by a state or local agency and include the name of the entity which holds such interest and the relationship of the reporting individual or such individual's spouse or such child to such entity and the interest in such contract. Do NOT include bonds and notes. Do NOT list any interest in any such contract on which final payment has been made and all obligations under the contract except for guarantees and warranties have been performed, provided, however, that such an interest must be

listed if there has been an ongoing dispute during the calendar year for which this statement is filed with respect to any such guarantees or warranties.

Do you have any information to enter for this question? ☐ Yes ☒ None

SELF, SPOUSE OR CHILD	ENTITY WHICH HELD INTEREST IN CONTRACT	RELATIONSHIP TO ENTITY INTEREST IN CONTRACT	CONTRACTING STATE OR LOCAL AGENCY	CATEGORY OF VALUE OF CONTRACT
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AFFIRMED

- (7) List any position the reporting individual held as an officer of any political party or political organization, as a member of any political party committee, or as a political district leader. The term "party" shall have the same meaning as "party" in the election law. The term "political organization" means any party or independent body as defined in the election law or any organization that is affiliated with or a subsidiary of a party or independent body.

Do you have any information to enter for this question? ☐ Yes ☒ None

AFFIRMED

- (8) (a) If the reporting individual practices law, works as a real estate broker or agent licensed by the department of state, or practices a profession licensed by the department of education, give a general description of the principal subject areas of matters undertaken by such individual. Additionally, if such an individual practices with a firm or corporation and is a partner or shareholder of the firm or corporation, give a general description of principal subject areas of matters undertaken by such firm or corporation. Do NOT list the names of the individual clients, customers or patients. If the reporting individual is licensed to practice law, is a licensed real estate broker or agent, or is licensed by the department of education, but did not actually engage in such work or practice, so indicate.

Do you have any information to enter for this question? ☐ Yes ☒ None

AFFIRMED

- (8) (b) List the name, principal address and general description or the nature of the business activity of any entity in which the reporting individual or such individual's spouse had an investment in excess of \$1,000 EXCLUDING investments in securities and interests in real property.

Do you have any information to enter for this question? ☒ Yes ☐ None

Key Bank, Citizens Bank, State Employees Federal Credit Union, M&T Bank, NBT Bank, SEFCU

AFFIRMED

- (9) List each source of gifts, EXCLUDING campaign contributions, in EXCESS of \$1,000, received during the reporting period for which this statement is filed by the reporting individual or such individual's spouse or unemancipated child from the same donor, EXCLUDING gifts from a relative. INCLUDE the name and address of the donor. The term "gifts" does not include reimbursements, which term is defined in Item 10. Indicate the value and nature of each such gift.

Do you have any information to enter for this question? ☐ Yes ☒ None

SELF, SPOUSE OR CHILD	NAME OF DONOR	ADDRESS	NATURE OF GIFT	CATEGORY OF VALUE OF GIFT
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AFFIRMED

- (10) Identify and briefly describe the source of any reimbursements for expenditures, EXCLUDING campaign expenditures and expenditures in connection with official duties reimbursed by the state, in EXCESS of \$1,000 from each such source. For purposes of this item, the term "reimbursements" shall mean any travel-related expenses provided by nongovernmental sources and for activities related to the reporting individual's official duties such as, speaking engagements, conferences, or factfinding events. The term "reimbursement" does NOT include gifts reported under Item 9.

Do you have any information to enter for this question? ☐ Yes ☒ None

SOURCE	DESCRIPTION
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AFFIRMED

(11)

List the identity and value, if reasonably ascertainable, of each interest in a trust, estate or other beneficial interest, including retirement plans (other than retirement plans of the State of New York or the City of New York) and deferred compensation plans (e.g., 401, 403b, 457, etc.) established in accordance with the Internal Revenue Code, in which the REPORTING INDIVIDUAL held a beneficial interest in EXCESS of \$1,000 at any time during the preceding year. Do NOT report interests in a trust, estate or other beneficial interest established by or for, or the estate of, a relative.

Do you have any information to enter for this question? ☒ Yes ☐ None

IDENTITY (INCLUDING BANK/FINANCIAL INSTITUTION)	CATEGORY OF VALUE
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Trust of Julia Miller	F: \$250,000 to under \$500,000
Mutual of America	E: \$100,000 to under \$250,000
bSure Solution	E: \$100,000 to under \$250,000
AXA	C: \$20,000 to under \$60,000
NYS Deferred Compensation Plan	C: \$20,000 to under \$60,000

AFFIRMED

- (12) (a) Describe the terms of, and the parties to, any contract, promise or other agreement between the reporting individual and any person, firm, or corporation with respect to the employment of such individual after leaving office or position (other than a leave of absence).

Do you have any information to enter for this question? ☐ Yes ☒ None

AFFIRMED

- (12) (b) Describe the parties to and the terms of any agreement providing for continuation of payments or benefits to the REPORTING INDIVIDUAL in EXCESS of \$1,000 from a prior employer OTHER THAN the State. (This includes interests in or contributions to a pension fund, profit-sharing plan, or life or health insurance; buy-out agreements; severance payments; etc.)

Do you have any information to enter for this question? ☐ Yes ☒ None

AFFIRMED

- (13) List below the nature and amount of any income in EXCESS of \$1,000 from EACH SOURCE for the reporting individual and such individual's spouse for the taxable year last occurring prior to the date of filing. Nature of income includes, but is not limited to, all income EARNED BY YOU AND YOUR SPOUSE (other than that received by you from the employment listed under item 2 above) from compensated employment whether public or private, directorships and other fiduciary positions, contractual arrangements, teaching income, partnerships, honorariums, lecture fees, consultant fees, bank and bond interest, dividends, income derived from a trust, real estate rents, and recognized gains from the sale or exchange of real or other property. Income from a business or profession and real estate rents shall be reported with the source identified by the building address in case of real estate rents and otherwise by the name of the entity and not by the name of the individual customers, clients or tenants, with the aggregate net income before taxes for each building address or entity. The receipt of maintenance received in connection with a matrimonial action, alimony and child support payments shall not be listed.

Do you have any information to enter for this question? ☒ Yes ☐ None

SELF/SPOUSE	SOURCE	NATURE	CATEGORY OF AMOUNT
Spouse	Vanguard Mutual Funds	Ordinary Dividend	A: under \$5,000
Spouse	Vanguard Mutual Funds	Qualified Dividend	A: under \$5,000
Spouse	K-1 Trust Fund Dividend	Ordinary Dividend	B: \$5,000 to under \$20,000
Spouse	K-1 Trust Fund Dividend	Qualified Dividend	A: under \$5,000
Spouse	Southern Tier Pulmonary and Critical Care, LLC	Income	E: \$100,000 to under \$250,000
Spouse	K-1 Trust Fund Dividend	Ordinary Dividend	B: \$5,000 to under \$20,000
Spouse	K-1 Trusu Fund Dividend	Qualified Dividend	A: under \$5,000

AFFIRMED

- (14) List the sources of any deferred income (not retirement income) in EXCESS of \$1,000 from each source to be paid to the reporting individual following the close of the calendar year for which this disclosure statement is filed, other than deferred compensation reported in Item 11 hereinabove. Deferred income derived from the practice of a profession shall be listed in the aggregate and shall identify as the source, the name of the firm, corporation, partnership or association through which the income was derived, but shall not identify individual clients.

Do you have any information to enter for this question? ☐ Yes ☒ None

SOURCE	CATEGORY OF AMOUNT
--------	--------------------

AFFIRMED

- (15) List the sources of any deferred income (not retirement income) in EXCESS of \$1,000 from each source to be paid to the reporting individual. List each assignment of income in EXCESS of \$1,000, and each transfer other than to a relative during the reporting period for which this statement is filed for less than fair consideration of an interest in a trust, estate or other beneficial interest, securities or real property, by the reporting individual, in excess of \$1,000, which would otherwise be required to be reported herein and is not or has not been so reported.

Do you have any information to enter for this question? ☐ Yes ☒ None

ITEM ASSIGNED OR TRANSFERRED ASSIGNED OR TRANSFERRED TO CATEGORY OF VALUE

AFFIRMED

- (16) List below the type and market value of securities held by the reporting individual or such individual's spouse from each issuing entity in EXCESS of \$1,000 at the close of the taxable year last occurring prior to the date of filing, including the name of the issuing entity exclusive of securities held by the reporting individual issued by a professional corporation. Whenever an interest in securities exists through a beneficial interest in a trust, the securities held in such trust shall be listed ONLY IF the reporting individual has knowledge thereof except where the reporting individual or the reporting individual's spouse has transferred assets to such trust for his or her benefit in which event such securities shall be listed unless they are not ascertainable by the reporting individual because the trustee is under an obligation or has been instructed in writing not to disclose the contents of the trust to the reporting individual. Securities of which the reporting individual or the reporting individual's spouse is the owner of record but in which such individual or the reporting individual's spouse has no beneficial interest shall not be listed. Indicate percentage of ownership ONLY if the reporting person or the reporting person's spouse holds more than five percent (5%) of the stock of a corporation in which the stock is publicly traded or more than ten percent (10%) of the stock of a corporation in which the stock is NOT publicly traded. Also list securities owned for investment purposes by a corporation more than 50 percent (50%) of the stock of which is owned or controlled by the reporting individual or such individual's spouse. For the purpose of this item, the term "securities" shall mean mutual funds, bonds, mortgages, notes, obligations, warrants and stocks of any class, investment interests in limited or general partnerships and certificates of deposits (CDs) and such other evidences of indebtedness and certificates of interest as are usually referred to as securities. The market value for such securities shall be reported only if reasonably ascertainable and shall not be reported if the security is an interest in a general partnership that was listed in Item 8(a) or if the security is corporate stock, NOT publicly traded, in a trade or business of a reporting individual or a reporting individual's spouse.

Do you have any information to enter for this question? ☒ Yes ☐ None

SELF/SPOUSE ISSUING ENTITY TYPE OF SECURITY PERCENTAGE OF CORPORATE STOCK OWNED OR CONTROLLED CATEGORY OF MARKET VALUE

Joint	broker	IBM Stock		C: \$20,000 to under \$60,000
Spouse	broker	Wells Fargo Stock		C: \$20,000 to under \$60,000
Spouse	broker	Pershing Roth/IRA		A: under \$5,000
Joint	broker	Pfizer Roth/IRA		A: under \$5,000
Joint	broker	Oppenheimer Money Market		B: \$5,000 to under \$20,000
Spouse	broker	Vanguard Money Market		D: \$60,000 to under \$100,000
Spouse	broker	Pfizer Stock		B: \$5,000 to under \$20,000
Self	broker	Morgan Stanley		B: \$5,000 to under \$20,000
Self	broker	Putnam		B: \$5,000 to under \$20,000
Joint	broker	ATT Stock		A: under \$5,000
Joint	broker	Excel Securities Money Market		A: under \$5,000
Joint	broker	Home Depot Stock		A: under \$5,000
Self	broker	Premiere Select Roth/IRA		A: under \$5,000
Self	broker	Invesco Investment Services, Inc.		B: \$5,000 to under \$20,000

AFFIRMED

- (17) List below the location, size, general nature, acquisition date, market value and percentage of ownership of any real property in which any vested or contingent interest in EXCESS of \$1,000 is held by the reporting individual or the reporting individual's spouse. Also list real property owned for investment purposes by a corporation more than 50 percent (50%) of the stock of which is owned or controlled by the reporting individual or such individual's spouse. Do NOT list any real property which is the primary or secondary personal residence of the reporting individual or the reporting individual's spouse, except where there is a co-owner who is other than a relative.

Do you have any information to enter for this question? ☒ Yes ☐ None

SELF/SPOUSE/ CORPORATION	LOCATION	SIZE	GENERAL NATURE	ACQUISITION DATE	PERCENTAGE OF OWNERSHIP	CATEGORY OF MARKET VALUE
Spouse	2304 North Street, Endicott, New York	approx. 40 X 80	small residential/office building	approx. 2002	100	C: \$20,000 to under \$60,000
Corporation	394 Main Street, Johnson City, New York 13790	approx. 40 X 100	residential	approx. Jan. 2015	51%	C: \$20,000 to under \$60,000
Corporation			residential		51%	C: \$20,000 to under \$60,000

339 Oakdale Road approx. 50
Johnson City, New X 120
York 13790

approx. Jan.
2015

AFFIRMED

- (18) List below all notes and accounts receivable, other than from goods or services sold, held by the reporting individual at the close of the taxable year last occurring prior to the date of filing and other debts owed to such individual at the close of the taxable year last occurring prior to the date of filing, in EXCESS of \$1,000, including the name of the debtor, type of obligation, date due and the nature of the collateral securing payment of each, if any, excluding securities reported in Item 16 herein above. Debts, notes and accounts receivable owed to the individual by a relative shall not be reported.

Do you have any information to enter for this question? ☐ Yes ☒ None

NAME OF DEBTOR	TYPE OF OBLIGATION, DATE DUE, AND NATURE OF COLLATERAL, IF ANY	CATEGORY OF AMOUNT
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AFFIRMED

- (19) List below all liabilities of the reporting individual and such individual's spouse in EXCESS of \$10,000 as of the date of filing of this statement, other than liabilities to a relative. DO NOT list liabilities incurred by, or guarantees made by, the reporting individual or such individual's spouse or by any proprietorship, partnership or corporation in which the reporting individual or such individual's spouse has an interest, when incurred or made in the ordinary course of the trade, business or professional practice of the reporting individual or such individual's spouse. Include the name of the creditor and any collateral pledged by such individual to secure payment of any such liability. A reporting individual shall not list any obligation to pay maintenance in connection with a matrimonial action, alimony or child support payments. Any loan issued in the ordinary course of business by a financial institution to finance educational costs, the cost of home purchase or improvements for a primary or secondary residence, or purchase of a personally owned motor vehicle, household furniture or appliances shall be excluded. If any such reportable liability has been guaranteed by any third person, list the liability and name the guarantor.

Do you have any information to enter for this question? ☒ Yes ☐ None

NAME OF CREDITOR OR GUARANTOR	TYPE OF LIABILITY AND COLLATERAL, IF ANY	CATEGORY OF AMOUNT
M&T Bank	Mortgage	E: \$100,000 to under \$250,000

AFFIRMED

The requirements of law relating to the reporting of financial interests are in the public interest and no adverse inference of unethical or illegal conduct or behavior will be drawn merely from compliance with these requirements.

State of New York

ETHICS COMMISSION FOR THE UNIFIED COURT SYSTEM

25 Beaver Street / New York, NY 10004 / Room 875
Intranet Address: UCS Home Page under "Topics A-Z"
Internet Address: www.nycourts.gov/lp/ethics

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ANNUAL STATEMENT OF FINANCIAL DISCLOSURE FOR CALENDAR YEAR 2015

GENERAL INSTRUCTIONS

D Answer each of the following questions completely, with respect to the 2015 calendar year, unless another period or date is otherwise specified. Whenever a "value" or "amount" is required to be reported herein, such value or amount shall be reported as being within one of the following categories:

Category A: under \$5,000
Category B: \$5,000 to under \$20,000
Category C: \$20,000 to under \$60,000
Category D: \$60,000 to under \$100,000
Category E: \$100,000 to under \$250,000
Category F: \$250,000 to under \$500,000
Category G: \$500,000 to under \$1,000,000
Category H: \$1,000,000 to under \$3,000,000
Category I: \$3,000,000 to under \$5,000,000
Category J: \$5,000,000 and over

Whenever "income" is required to be reported herein, the term "income" shall mean aggregate net income before taxes.

This statement cannot be filed unless every question is answered. The "Question Completion Summary" at the end of the statement will indicate if any questions are incomplete.

QUESTIONS

(1) (a) FIRST NAME

Richard

(b) LAST NAME

Miller

Pursuant to 22 NYCRR Part 40:
the names of unemancipated children; and
categories of value/amount in statements pertaining to calendar years prior to 2014
are NOT Available for Public Inspection.

***this label is affixed to all public inspection statement copies whether or not such
information is reported***

(2) (a) CURRENT JOB TITLE

Broome County Family Court Judge

(b) CURRENT WORK ADDRESS

65 Hawley Street, Binghamton, New York 13902

(c) CURRENT WORK TELEPHONE NUMBER

607-240-5799

AFFIRMED

(3) (a) CURRENT MARITAL STATUS

MARRIED

Please enter your spouse's full name (including maiden name where applicable)

Julia A. Miller



(b) ARE THERE UNEMANCIPATED CHILDREN? ☒ Yes ☐ None

AFFIRMED

- (4) (a) List any office, trusteeship, directorship, partnership, or position of any nature whether compensated or not, held by the reporting individual with any firm, corporation, association, partnership, or other organization other than the State of New York. Include compensated honorary positions; do NOT list membership or uncompensated honorary positions. If the listed entity was licensed by any state or local agency, was regulated by any state regulatory agency or local agency, or, as a regular and significant part of the business or activity of said entity, did business with, or had matters other than ministerial matters before, any state or local agency, list the name of any such agency.

Do you have any information to enter for this question? ☒ Yes ☐ None

POSITION	ORGANIZATION	STATE OR LOCAL AGENCY
Member	394 Main Street, LLC	State

AFFIRMED

- (4) (b) List any office, trusteeship, directorship, partnership, or position of any nature whether compensated or not, held by the spouse or unemancipated child of the reporting individual, with any firm, corporation, association, partnership, or other organization other than the State of New York. Include compensated honorary position; do NOT list membership or uncompensated honorary positions. If the listed entity was licensed by any state or local agency, was regulated by any state regulatory agency or local agency, or, as a regular and significant part of the business or activity of said entity did business with, or had matters other than ministerial matters before, any state or local agency, list the name of any such agency.

Do you have any information to enter for this question? ☒ Yes ☐ None

SPOUSE OR CHILD	POSITION	ORGANIZATION	STATE OR LOCAL AGENCY
Spouse	Partner	Southern Tier Pulmonary and Critical Care, LLC	State
Spouse	Trustee	Julia Miller Trust	State

AFFIRMED

- (5) (a) List the name, address and description of any occupation, employment, (other than the employment listed under Item 2 above) trade, business or profession engaged in by the reporting individual. If such activity was licensed by any state or local agency, was regulated by any state regulatory agency or local agency, or as a regular and significant part of the business or activity of said entity, did business with, or had matters other than ministerial matters before, any state or local agency, list the name of any such agency.

Do you have any information to enter for this question? ☐ Yes ☒ None

POSITION	ORGANIZATION NAME	ORGANIZATION ADDRESS	DESCRIPTION	STATE OR LOCAL AGENCY
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AFFIRMED

- (5) (b) If the spouse or unemancipated child of the reporting individual was engaged in any occupation, employment, trade, business or profession which activity was licensed by any state or local agency, was regulated by any state regulatory agency or local agency, or, as a regular and significant part of the business or activity of said entity, did business with, or had matters other than ministerial matters before, any state or local agency, list the name, address and description of such occupation, employment, trade, business or profession and the name of any such agency.

Do you have any information to enter for this question? ☒ Yes ☐ None

SPOUSE OR CHILD	POSITION	ORGANIZATION NAME	ORGANIZATION ADDRESS	STATE OR LOCAL AGENCY
Spouse	Partner	Southern Tier Pulmonary & Critical Care, LLC	52 Harrison Street #1, Johnson City, New York 13790	State

AFFIRMED

- (6) List any interest, in EXCESS of \$1,000, held by the reporting individual, such individual's spouse or unemancipated child, or partnership of which any such person is a member, or corporation, 10% or more of the stock of which is owned or controlled by any such person, whether vested or contingent, in any contract made or executed by a state or local agency and include the name of the entity which holds such interest and the relationship of the reporting individual or such individual's spouse or such child to such entity and the interest in such contract. Do NOT include bonds and notes. Do NOT list any interest in any such contract on which final payment has been made and all obligations under the contract except for guarantees and warranties have been performed, provided, however, that such an interest must be

listed if there has been an ongoing dispute during the calendar year for which this statement is filed with respect to any such guarantees or warranties.

Do you have any information to enter for this question? ☐ Yes ☒ None

SELF, SPOUSE OR CHILD	ENTITY WHICH HELD INTEREST IN CONTRACT	RELATIONSHIP TO ENTITY INTEREST IN CONTRACT	CONTRACTING STATE OR LOCAL AGENCY	CATEGORY OF VALUE OF CONTRACT
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AFFIRMED

- (7) List any position the reporting individual held as an officer of any political party or political organization, as a member of any political party committee, or as a political district leader. The term "party" shall have the same meaning as "party" in the election law. The term "political organization" means any party or independent body as defined in the election law or any organization that is affiliated with or a subsidiary of a party or independent body.

Do you have any information to enter for this question? ☐ Yes ☒ None

AFFIRMED

- (8) (a) If the reporting individual practices law, works as a real estate broker or agent licensed by the department of state, or practices a profession licensed by the department of education, give a general description of the principal subject areas of matters undertaken by such individual. Additionally, if such an individual practices with a firm or corporation and is a partner or shareholder of the firm or corporation, give a general description of principal subject areas of matters undertaken by such firm or corporation. Do NOT list the names of the individual clients, customers or patients. If the reporting individual is licensed to practice law, is a licensed real estate broker or agent, or is licensed by the department of education, but did not actually engage in such work or practice, so indicate.

Do you have any information to enter for this question? ☐ Yes ☒ None

AFFIRMED

- (8) (b) List the name, principal address and general description or the nature of the business activity of any entity in which the reporting individual or such individual's spouse had an investment in excess of \$1,000 EXCLUDING investments in securities and interests in real property.

Do you have any information to enter for this question? ☒ Yes ☐ None

First Niagara Bank, Citizens Bank, State Employees Federal Credit Union, M&T Bank, NBT Bank, SEFCU

AFFIRMED

- (9) List each source of gifts, EXCLUDING campaign contributions, in EXCESS of \$1,000, received during the reporting period for which this statement is filed by the reporting individual or such individual's spouse or unemancipated child from the same donor, EXCLUDING gifts from a relative. INCLUDE the name and address of the donor. The term "gifts" does not include reimbursements, which term is defined in Item 10. Indicate the value and nature of each such gift.

Do you have any information to enter for this question? ☐ Yes ☒ None

SELF, SPOUSE OR CHILD	NAME OF DONOR	ADDRESS	NATURE OF GIFT	CATEGORY OF VALUE OF GIFT
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AFFIRMED

- (10) Identify and briefly describe the source of any reimbursements for expenditures, EXCLUDING campaign expenditures and expenditures in connection with official duties reimbursed by the state, in EXCESS of \$1,000 from each such source. For purposes of this item, the term "reimbursements" shall mean any travel-related expenses provided by nongovernmental sources and for activities related to the reporting individual's official duties such as, speaking engagements, conferences, or factfinding events. The term "reimbursement" does NOT include gifts reported under Item 9.

Do you have any information to enter for this question? ☐ Yes ☒ None

SOURCE	DESCRIPTION
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AFFIRMED

(11)

List the identity and value, if reasonably ascertainable, of each interest in a trust, estate or other beneficial interest, including retirement plans (other than retirement plans of the State of New York or the City of New York) and deferred compensation plans (e.g., 401, 403b, 457, etc.) established in accordance with the Internal Revenue Code, in which the REPORTING INDIVIDUAL held a beneficial interest in EXCESS of \$1,000 at any time during the preceding year. Do NOT report interests in a trust, estate or other beneficial interest established by or for, or the estate of, a relative.

Do you have any information to enter for this question? ☒ Yes ☐ None

IDENTITY (INCLUDING BANK/FINANCIAL INSTITUTION)	CATEGORY OF VALUE
Trust of Julia Miller	F: \$250,000 to under \$500,000
Mutual of America	E: \$100,000 to under \$250,000
AXA	E: \$100,000 to under \$250,000
AXA	C: \$20,000 to under \$60,000
NYS Deferred Compensation Plan	C: \$20,000 to under \$60,000

AFFIRMED

- (12) (a) Describe the terms of, and the parties to, any contract, promise or other agreement between the reporting individual and any person, firm, or corporation with respect to the employment of such individual after leaving office or position (other than a leave of absence).

Do you have any information to enter for this question? ☐ Yes ☒ None

AFFIRMED

- (12) (b) Describe the parties to and the terms of any agreement providing for continuation of payments or benefits to the REPORTING INDIVIDUAL in EXCESS of \$1,000 from a prior employer OTHER THAN the State. (This includes interests in or contributions to a pension fund, profit-sharing plan, or life or health insurance; buy-out agreements; severance payments; etc.)

Do you have any information to enter for this question? ☐ Yes ☒ None

AFFIRMED

- (13) List below the nature and amount of any income in EXCESS of \$1,000 from EACH SOURCE for the reporting individual and such individual's spouse for the taxable year last occurring prior to the date of filing. Nature of income includes, but is not limited to, all income EARNED BY YOU AND YOUR SPOUSE (other than that received by you from the employment listed under item 2 above) from compensated employment whether public or private, directorships and other fiduciary positions, contractual arrangements, teaching income, partnerships, honorariums, lecture fees, consultant fees, bank and bond interest, dividends, income derived from a trust, real estate rents, and recognized gains from the sale or exchange of real or other property. Income from a business or profession and real estate rents shall be reported with the source identified by the building address in case of real estate rents and otherwise by the name of the entity and not by the name of the individual customers, clients or tenants, with the aggregate net income before taxes for each building address or entity. The receipt of maintenance received in connection with a matrimonial action, alimony and child support payments shall not be listed.

Do you have any information to enter for this question? ☒ Yes ☐ None

SELF/SPOUSE	SOURCE	NATURE	CATEGORY OF AMOUNT
Spouse	Vanguard Mutual Funds	Ordinary Dividend	A: under \$5,000
Spouse	Vanguard Mutual Funds	Qualified Dividend	A: under \$5,000
Self	Pepco Holdings	Ordinary Dividend	A: under \$5,000
Self	Pepco Holdings	Qualified Dividend	A: under \$5,000
Spouse	K-1 Trust Fund Dividend	Ordinary Dividend	B: \$5,000 to under \$20,000
Spouse	K-1 Trust Fund Dividend	Qualified Dividend	B: \$5,000 to under \$20,000
Spouse	K-1 Trust Fund Dividend	Ordinary Dividend	B: \$5,000 to under \$20,000
Spouse	K-1 Trust Fund Dividend	Qualified Dividend	A: under \$5,000
Spouse	Southern Tier Pulmonary and Critical Care, LLC	Income	E: \$100,000 to under \$250,000
Self	statement amended 11/16/17, former private law practice	Income	C: \$20,000 to under \$60,000

AFFIRMED

- (14) List the sources of any deferred income (not retirement income) in EXCESS of \$1,000 from each source to be paid to the reporting individual following the close of the calendar year for which this disclosure statement is filed, other than deferred compensation reported in item 11 hereinabove. Deferred income derived from the practice of a profession shall be listed in the aggregate and shall identify as the source, the name of the firm, corporation, partnership or association through which the income was derived, but shall not identify individual clients.

Do you have any information to enter for this question? ☐ Yes ☒ None

SOURCE

CATEGORY OF AMOUNT

AFFIRMED

- (15) List the sources of any deferred income (not retirement income) in EXCESS of \$1,000 from each source to be paid to the reporting individual. List each assignment of income in EXCESS of \$1,000, and each transfer other than to a relative during the reporting period for which this statement is filed for less than fair consideration of an interest in a trust, estate or other beneficial interest, securities or real property, by the reporting individual, in excess of \$1,000, which would otherwise be required to be reported herein and is not or has not been so reported.

Do you have any information to enter for this question? ☐ Yes ☒ None

ITEM ASSIGNED OR TRANSFERRED

ASSIGNED OR TRANSFERRED TO

CATEGORY OF VALUE

AFFIRMED

- (16) List below the type and market value of securities held by the reporting individual or such individual's spouse from each issuing entity in EXCESS of \$1,000 at the close of the taxable year last occurring prior to the date of filing, including the name of the issuing entity exclusive of securities held by the reporting individual issued by a professional corporation. Whenever an interest in securities exists through a beneficial interest in a trust, the securities held in such trust shall be listed ONLY IF the reporting individual has knowledge thereof except where the reporting individual or the reporting individual's spouse has transferred assets to such trust for his or her benefit in which event such securities shall be listed unless they are not ascertainable by the reporting individual because the trustee is under an obligation or has been instructed in writing not to disclose the contents of the trust to the reporting individual. Securities of which the reporting individual or the reporting individual's spouse is the owner of record but in which such individual or the reporting individual's spouse has no beneficial interest shall not be listed. Indicate percentage of ownership ONLY if the reporting person or the reporting person's spouse holds more than five percent (5%) of the stock of a corporation in which the stock is publicly traded or more than ten percent (10%) of the stock of a corporation in which the stock is NOT publicly traded. Also list securities owned for investment purposes by a corporation more than 50 percent (50%) of the stock of which is owned or controlled by the reporting individual or such individual's spouse. For the purpose of this item, the term "securities" shall mean mutual funds, bonds, mortgages, notes, obligations, warrants and stocks of any class, investment interests in limited or general partnerships and certificates of deposits (CDs) and such other evidences of indebtedness and certificates of interest as are usually referred to as securities. The market value for such securities shall be reported only if reasonably ascertainable and shall not be reported if the security is an interest in a general partnership that was listed in Item B(a) or if the security is corporate stock, NOT publicly traded, in a trade or business of a reporting individual or a reporting individual's spouse.

Do you have any information to enter for this question? ☒ Yes ☐ None

SELF/SPOUSE	ISSUING ENTITY	TYPE OF SECURITY	PERCENTAGE OF CORPORATE STOCK OWNED OR CONTROLLED	CATEGORY OF MARKET VALUE
Joint	broker	IBM Stock		C: \$20,000 to under \$60,000
Spouse	broker	Wells Fargo Stock		C: \$20,000 to under \$60,000
Spouse	broker	Pershing Roth/IRA		A: under \$5,000
Joint	broker	Pfizer Roth/IRA		A: under \$5,000
Joint	broker	Oppenheimer Money Market		B: \$5,000 to under \$20,000
Spouse	broker	Vanguard Money Market		D: \$60,000 to under \$100,000
Spouse	broker	Pfizer Stock		B: \$5,000 to under \$20,000
Self	broker	Morgan Stanley		B: \$5,000 to under \$20,000
Self	broker	Putnam		B: \$5,000 to under \$20,000
Joint	broker	ATT Stock		A: under \$5,000
Joint	broker	Excel Securities Money Market		A: under \$5,000
Joint	broker	Home Depot Stock		A: under \$5,000

AFFIRMED

- (17) List below the location, size, general nature, acquisition date, market value and percentage of ownership of any real property in which any vested or contingent interest in EXCESS of \$1,000 is held by the reporting individual or the reporting individual's spouse. Also list real property owned for investment purposes by a corporation more than 50 percent (50%) of the stock of which is owned or controlled by the reporting individual or such individual's spouse. Do NOT list any real property which is the primary or secondary personal residence of the reporting individual or the reporting individual's spouse, except where there is a co-owner who is other than a relative.

Do you have any information to enter for this question? ☒ Yes ☐ None

SELF/SPOUSE/ CORPORATION	LOCATION	SIZE	GENERAL NATURE	ACQUISITION DATE	PERCENTAGE OF OWNERSHIP	CATEGORY OF MARKET VALUE
Spouse	2304 North Street, Endicott, New York	approx. 40 X 80	small residential/office building	approx. 2002	100	C: \$20,000 to under \$60,000
Corporation	394 Main Street, Johnson City, New York 13790	approx. 40 X 100	residential	approx. Jan. 2015	51%	C: \$20,000 to under \$60,000

Corporation 339 Oakdale Road approx. 50 residential approx. Jan. 51% C: \$20,000 to under \$60,000
 Johnson City, New X 120 2015
 York 13790

AFFIRMED

- (18) List below all notes and accounts receivable, other than from goods or services sold, held by the reporting individual at the close of the taxable year last occurring prior to the date of filing and other debts owed to such individual at the close of the taxable year last occurring prior to the date of filing, in EXCESS of \$1,000, including the name of the debtor, type of obligation, date due and the nature of the collateral securing payment of each, if any, excluding securities reported in Item 16 herein above. Debts, notes and accounts receivable owed to the individual by a relative shall not be reported.

Do you have any information to enter for this question? ☐ Yes ☒ None

NAME OF DEBTOR

**TYPE OF OBLIGATION, DATE DUE, AND CATEGORY OF AMOUNT
 NATURE OF COLLATERAL, IF ANY**

AFFIRMED

- (19) List below all liabilities of the reporting individual and such individual's spouse in EXCESS of \$10,000 as of the date of filing of this statement, other than liabilities to a relative. DO NOT list liabilities incurred by, or guarantees made by, the reporting individual or such individual's spouse or by any proprietorship, partnership or corporation in which the reporting individual or such individual's spouse has an interest, when incurred or made in the ordinary course of the trade, business or professional practice of the reporting individual or such individual's spouse. Include the name of the creditor and any collateral pledged by such individual to secure payment of any such liability. A reporting individual shall not list any obligation to pay maintenance in connection with a matrimonial action, alimony or child support payments. Any loan issued in the ordinary course of business by a financial institution to finance educational costs, the cost of home purchase or improvements for a primary or secondary residence, or purchase of a personally owned motor vehicle, household furniture or appliances shall be excluded. If any such reportable liability has been guaranteed by any third person, list the liability and name the guarantor.

Do you have any information to enter for this question? ☒ Yes ☐ None

NAME OF CREDITOR OR GUARANTOR

**TYPE OF LIABILITY AND COLLATERAL, CATEGORY OF AMOUNT
 IF ANY**

M&T Bank

Mortgage

E: \$100,000 to under \$250,000

AFFIRMED

The requirements of law relating to the reporting of financial interests are in the public interest and no adverse inference of unethical or illegal conduct or behavior will be drawn merely from compliance with these requirements.

For the year Jan. 1 - Dec. 31, 2015, or other tax year beginning , 2015, ending , 20 See separate instructions.

Your first name and initial Last name Your social security number

JULIA MILLER Last name Spouse's social security number

If a joint return, spouse's first name and initial Last name Spouse's social security number

RICHARD MILLER II Last name Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. **▲ Make sure the SSN(s) above and on line 6c are correct.**

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

Foreign country name Foreign province/state/county Foreign postal code **Presidential Election Campaign**

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☒ You ☒ Spouse

Filing Status 1 ☐ Single 4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. **5 ☒ Qualifying widow(er) with dependent child**

Check only one box. 2 ☒ Married filing jointly (even if only one had income) 3 ☐ Married filing separately. Enter spouse's SSN above & full name here. **6a ☒ Yourself.** If someone can claim you as a dependent, do not check box 6a. **Boxes checked on 6a and 6b. No. of children on 6c who:**

Exemptions b ☒ Spouse. c Dependents: (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) ☒ If child under age 17 qualifying for child tax credit (see instructions)

If more than four dependents, see instructions and check here. ☐ **6b** **6c** **6d** **6e** **6f** **6g** **6h** **6i** **6j** **6k** **6l** **6m** **6n** **6o** **6p** **6q** **6r** **6s** **6t** **6u** **6v** **6w** **6x** **6y** **6z** **6aa** **6ab** **6ac** **6ad** **6ae** **6af** **6ag** **6ah** **6ai** **6aj** **6ak** **6al** **6am** **6an** **6ao** **6ap** **6aq** **6ar** **6as** **6at** **6au** **6av** **6aw** **6ax** **6ay** **6az** **6ba** **6bb** **6bc** **6bd** **6be** **6bf** **6bg** **6bh** **6bi** **6bj** **6bk** **6bl** **6bm** **6bn** **6bo** **6bp** **6bq** **6br** **6bs** **6bt** **6bu** **6bv** **6bw** **6bx** **6by** **6bz** **6ca** **6cb** **6cc** **6cd** **6ce** **6cf** **6cg** **6ch** **6ci** **6cj** **6ck** **6cl** **6cm** **6cn** **6co** **6cp** **6cq** **6cr** **6cs** **6ct** **6cu** **6cv** **6cw** **6cx** **6cy** **6cz** **6da** **6db** **6dc** **6dd** **6de** **6df** **6dg** **6dh** **6di** **6dj** **6dk** **6dl** **6dm** **6dn** **6do** **6dp** **6dq** **6dr** **6ds** **6dt** **6du** **6dv** **6dw** **6dx** **6dy** **6dz** **6ea** **6eb** **6ec** **6ed** **6ee** **6ef** **6eg** **6eh** **6ei** **6ej** **6ek** **6el** **6em** **6en** **6eo** **6ep** **6eq** **6er** **6es** **6et** **6eu** **6ev** **6ew** **6ex** **6ey** **6ez** **6fa** **6fb** **6fc** **6fd** **6fe** **6ff** **6fg** **6fh** **6fi** **6fj** **6fk** **6fl** **6fm** **6fn** **6fo** **6fp** **6fq** **6fr** **6fs** **6ft** **6fu** **6fv** **6fw** **6fx** **6fy** **6fz** **6ga** **6gb** **6gc** **6gd** **6ge** **6gf** **6gg** **6gh** **6gi** **6gj** **6gk** **6gl** **6gm** **6gn** **6go** **6gp** **6gq** **6gr** **6gs** **6gt** **6gu** **6gv** **6gw** **6gx** **6gy** **6gz** **6ha** **6hb** **6hc** **6hd** **6he** **6hf** **6hg** **6hh** **6hi** **6hj** **6hk** **6hl** **6hm** **6hn** **6ho** **6hp** **6hq** **6hr** **6hs** **6ht** **6hu** **6hv** **6hw** **6hx** **6hy** **6hz** **6ia** **6ib** **6ic** **6id** **6ie** **6if** **6ig** **6ih** **6ii** **6ij** **6ik** **6il** **6im** **6in** **6io** **6ip** **6iq** **6ir** **6is** **6it** **6iu** **6iv** **6iw** **6ix** **6iy** **6iz** **6ja** **6jb** **6jc** **6jd** **6je** **6jf** **6jg** **6jh** **6ji** **6jj** **6jk** **6jl** **6jm** **6jn** **6jo** **6jp** **6jq** **6jr** **6js** **6jt** **6ju** **6jv** **6jw** **6jx** **6jy** **6jz** **6ka** **6kb** **6kc** **6kd** **6ke** **6kf** **6kg** **6kh** **6ki** **6kj** **6kk** **6kl** **6km** **6kn** **6ko** **6kp** **6kq** **6kr** **6ks** **6kt** **6ku** **6kv** **6kw** **6kx** **6ky** **6kz** **6la** **6lb** **6lc** **6ld** **6le** **6lf** **6lg** **6lh** **6li** **6lj** **6lk** **6ll** **6lm** **6ln** **6lo** **6lp** **6lq** **6lr** **6ls** **6lt** **6lu** **6lv** **6lw** **6lx** **6ly** **6lz** **6ma** **6mb** **6mc** **6md** **6me** **6mf** **6mg** **6mh** **6mi** **6mj** **6mk** **6ml** **6mm** **6mn** **6mo** **6mp** **6mq** **6mr** **6ms** **6mt** **6mu** **6mv** **6mw** **6mx** **6my** **6mz** **6na** **6nb** **6nc** **6nd** **6ne** **6nf** **6ng** **6nh** **6ni** **6nj** **6nk** **6nl** **6nm** **6nn** **6no** **6np** **6nq** **6nr** **6ns** **6nt** **6nu** **6nv** **6nw** **6nx** **6ny** **6nz** **6oa** **6ob** **6oc** **6od** **6oe** **6of** **6og** **6oh** **6oi** **6oj** **6ok** **6ol** **6om** **6on** **6oo** **6op** **6oq** **6or** **6os** **6ot** **6ou** **6ov** **6ow** **6ox** **6oy** **6oz** **6pa** **6pb** **6pc** **6pd** **6pe** **6pf** **6pg** **6ph** **6pi** **6pj** **6pk** **6pl** **6pm** **6pn** **6po** **6pp** **6pq** **6pr** **6ps** **6pt** **6pu** **6pv** **6pw** **6px** **6py** **6pz** **6qa** **6qb** **6qc** **6qd** **6qe** **6qf** **6qg** **6qh** **6qi** **6qj** **6qk** **6ql** **6qm** **6qn** **6qo** **6qp** **6qq** **6qr** **6qs** **6qt** **6qu** **6qv** **6qw** **6qx** **6qy** **6qz** **6ra** **6rb** **6rc** **6rd** **6re** **6rf** **6rg** **6rh** **6ri** **6rj** **6rk** **6rl** **6rm** **6rn** **6ro** **6rp** **6rq** **6rr** **6rs** **6rt** **6ru** **6rv** **6rw** **6rx** **6ry** **6rz** **6sa** **6sb** **6sc** **6sd** **6se** **6sf** **6sg** **6sh** **6si** **6sj** **6sk** **6sl** **6sm** **6sn** **6so** **6sp** **6sq** **6sr** **6ss** **6st** **6su** **6sv** **6sw** **6sx** **6sy** **6sz** **6ta** **6tb** **6tc** **6td** **6te** **6tf** **6tg** **6th** **6ti** **6tj** **6tk** **6tl** **6tm** **6tn** **6to** **6tp** **6tq** **6tr** **6ts** **6tt** **6tu** **6tv** **6tw** **6tx** **6ty** **6tz** **6ua** **6ub** **6uc** **6ud** **6ue** **6uf** **6ug** **6uh** **6ui** **6uj** **6uk** **6ul** **6um** **6un** **6uo** **6up** **6uq** **6ur** **6us** **6ut** **6uu** **6uv** **6uw** **6ux** **6uy** **6uz** **6va** **6vb** **6vc** **6vd** **6ve** **6vf** **6vg** **6vh** **6vi** **6vj** **6vk** **6vl** **6vm** **6vn** **6vo** **6vp** **6vq** **6vr** **6vs** **6vt** **6vu** **6vv** **6vw** **6vx** **6vy** **6vz** **6wa** **6wb** **6wc** **6wd** **6we** **6wf** **6wg** **6wh** **6wi** **6wj** **6wk** **6wl** **6wm** **6wn** **6wo** **6wp** **6wq** **6wr** **6ws** **6wt** **6wu** **6wv** **6ww** **6wx** **6wy** **6wz** **6xa** **6xb** **6xc** **6xd** **6xe** **6xf** **6xg** **6xh** **6xi** **6xj** **6xk** **6xl** **6xm** **6xn** **6xo** **6xp** **6xq** **6xr** **6xs** **6xt** **6xu** **6xv** **6xw** **6xx** **6xy** **6xz** **6ya** **6yb** **6yc** **6yd** **6ye** **6yf** **6yg** **6yh** **6yi** **6yj** **6yk** **6yl** **6ym** **6yn** **6yo** **6yp** **6yq** **6yr** **6ys** **6yt** **6yu** **6yv** **6yw** **6yx** **6yy** **6yz** **6za** **6zb** **6zc** **6zd** **6ze** **6zf** **6zg** **6zh** **6zi** **6zj** **6zk** **6zl** **6zm** **6zn** **6zo** **6zp** **6zq** **6zr** **6zs** **6zt** **6zu** **6zv** **6zw** **6zx** **6zy** **6zz**

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2. 8a Taxable interest. Attach Schedule B if required. 8b Tax-exempt interest. Do not include on line 8a. 9a Ordinary dividends. Attach Schedule B if required. 9b Qualified dividends. 10 Taxable refunds, credits, or offsets of state and local income taxes. 11 Alimony received. 12 Business income or (loss). Attach Schedule C or C-EZ. 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here. 14 Other gains or (losses). Attach Form 4797. 15a IRA distributions. 15b Taxable amount. 16a Pensions and annuities. 16b Taxable amount. 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E. 18 Farm income or (loss). Attach Schedule F. 19 Unemployment compensation. 20a Social security benefits. 20b Taxable amount. 21 Other income. List type and amount. 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income.

Adjusted Gross Income 23 Educator expenses. 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ. 25 Health savings account deduction. Attach Form 8889. 26 Moving expenses. Attach Form 3903. 27 Deductible part of self-employment tax. Attach Schedule SE. 28 Self-employed SEP, SIMPLE, and qualified plans. 29 Self-employed health insurance deduction. 30 Penalty on early withdrawal of savings. 31a Alimony paid. 31b Recipient's SSN. 32 IRA deduction. 33 Student loan interest deduction. 34 Tuition and fees. Attach Form 8917. 35 Domestic production activities deduction. Attach Form 8903. 36 Add lines 23 through 35. 37 Subtract line 36 from line 22. This is your adjusted gross income.

Adjusted Gross Income 36 Add lines 23 through 35. 37 Subtract line 36 from line 22. This is your adjusted gross income.

Adjusted Gross Income 36 Add lines 23 through 35. 37 Subtract line 36 from line 22. This is your adjusted gross income.

Adjusted Gross Income 36 Add lines 23 through 35. 37 Subtract line 36 from line 22. This is your adjusted gross income.

Adjusted Gross Income 36 Add lines 23 through 35. 37 Subtract line 36 from line 22. This is your adjusted gross income.

Adjusted Gross Income 36 Add lines 23 through 35. 37 Subtract line 36 from line 22. This is your adjusted gross income.

Adjusted Gross Income 36 Add lines 23 through 35. 37 Subtract line 36 from line 22. This is your adjusted gross income.

Adjusted Gross Income 36 Add lines 23 through 35. 37 Subtract line 36 from line 22. This is your adjusted gross income.

Adjusted Gross Income 36 Add lines 23 through 35. 37 Subtract line 36 from line 22. This is your adjusted gross income.

Adjusted Gross Income 36 Add lines 23 through 35. 37 Subtract line 36 from line 22. This is your adjusted gross income.

Adjusted Gross Income 36 Add lines 23 through 35. 37 Subtract line 36 from line 22. This is your adjusted gross income.

Adjusted Gross Income 36 Add lines 23 through 35. 37 Subtract line 36 from line 22. This is your adjusted gross income.

Adjusted Gross Income 36 Add lines 23 through 35. 37 Subtract line 36 from line 22. This is your adjusted gross income.

Adjusted Gross Income 36 Add lines 23 through 35. 37 Subtract line 36 from line 22. This is your adjusted gross income.

Adjusted Gross Income 36 Add lines 23 through 35. 37 Subtract line 36 from line 22. This is your adjusted gross income.

Adjusted Gross Income 36 Add lines 23 through 35. 37 Subtract line 36 from line 22. This is your adjusted gross income.

Adjusted Gross Income 36 Add lines 23 through 35. 37 Subtract line 36 from line 22. This is your adjusted gross income.

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Adjusted Gross Income 36 Add lines 23 through 35. 37 Subtract line 36 from line 22. This is your adjusted gross income.

Adjusted Gross Income 36 Add lines 23 through 35. 37 Subtract line 36 from line 22. This is your adjusted gross income.

Adjusted Gross Income 36 Add lines 23 through 35. 37 Subtract line 36 from line 22. This is your adjusted gross income.

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Adjusted Gross Income 36 Add lines 23 through 35. 37 Subtract line 36 from line 22. This is your adjusted gross income.

Adjusted Gross Income 36 Add lines 23 through 35. 37 Subtract line 36 from line 22. This is your adjusted gross income.



Tax and Credits**Standard Deduction for -**

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:
Single or Married filing separately, \$6,300
Married filing jointly or Qualifying widow(er), \$12,600

Head of household, \$9,250

38	Amount from line 37 (adjusted gross income)	38	376,482.
39a	Check <input type="checkbox"/> You were born before January 2, 1951, <input type="checkbox"/> Blind. <input type="checkbox"/> Total boxes checked <input type="checkbox"/> 39a		
	if: <input type="checkbox"/> Spouse was born before January 2, 1951, <input type="checkbox"/> Blind. <input type="checkbox"/> Total boxes checked <input type="checkbox"/> 39b		
	b If your spouse itemizes on a separate return or you were a dual-status alien, check here. <input type="checkbox"/> 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	59,049.
41	Subtract line 40 from line 38	41	317,433.
42	Exemptions. If line 38 is \$154,950 or less, multiply \$4,000 by the number on line 6d. Otherwise, see instrs	42	11,040.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	306,393.
44	Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 c <input type="checkbox"/> b <input type="checkbox"/> Form 4972	44	73,117.
45	Alternative minimum tax (see instructions). Attach Form 6251	45	13,826.
46	Excess advance premium tax credit repayment. Attach Form 8962	46	
47	Add lines 44, 45, and 46	47	86,943.
48	Foreign tax credit. Attach Form 1116 if required	48	
49	Credit for child and dependent care expenses. Attach Form 2441	49	
50	Education credits from Form 8863, line 19	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit. Attach Schedule 8812, if required	52	
53	Residential energy credits. Attach Form 5695	53	
54	Other crs from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	
55	Add lines 48 through 54. These are your total credits	55	
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	86,943.
57	Self-employment tax. Attach Schedule SE	57	22,178.
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60a	Household employment taxes from Schedule H	60a	
	b First-time homebuyer credit repayment. Attach Form 5405 if required	60b	
61	Health care: individual responsibility (see instructions) Full-year coverage <input checked="" type="checkbox"/>	61	
62	Taxes from: a <input checked="" type="checkbox"/> Form 8959 b <input checked="" type="checkbox"/> Form 8960 c <input type="checkbox"/> Instrs; enter code(s)	62	2,039.
63	Add lines 56 through 62. This is your total tax	63	111,160.

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	25,613.
65	2015 estimated tax payments and amount applied from 2014 return	65	74,000.
66a	Earned income credit (EIC)	66a	
	b Nontaxable combat pay election. <input type="checkbox"/> 66b		
67	Additional child tax credit. Attach Schedule 8812	67	
68	American opportunity credit from Form 8863, line 8	68	
69	Net premium tax credit. Attach Form 8962	69	
70	Amount paid with request for extension to file	70	
71	Excess social security and tier 1 RRTA tax withheld	71	137.
72	Credit for federal tax on fuels. Attach Form 4136	72	
73	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	73	
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	99,750.

Refund

Direct deposit? See instructions.

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	
76a	Amount of line 75 you want refunded to you. If Form 8888 is attached, check here. <input type="checkbox"/>	76a	
	b Routing number. <input type="checkbox"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d Account number. <input type="checkbox"/>		
77	Amount of line 75 you want applied to your 2016 estimated tax	77	
78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions	78	11,415.
79	Estimated tax penalty (see instructions)	79	5.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☒ Yes. Complete below. ☐ No

Designee's name **SALVATORE PERETORE** Phone no. **(607) 785-4070** Personal identification number (PIN) **22222**

Sign Here

Joint return? See instructions.

Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
SALVATORE PERETORE		DOCTOR	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		JUDGE	

Paid Preparer Use Only

Print/Type preparer's name **SALVATORE R. PERETORE** Preparer's signature **SALVATORE R. PERETORE** Date ☒ Check ☐ if self-employed PTIN **[REDACTED]**

Firm's name **SALVATORE R PERETORE CPA** Firm's address **2701 NORTH STREET** Firm's EIN **[REDACTED]**

ENDICOTT, NY 13760 Phone no. **607-785-4070**

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

► Information about Schedule A and its separate instructions is at www.irs.gov/schedulea.
► Attach to Form 1040.

OMB No. 1545-0074

2015

Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

JULIA AND RICHARD II MILLER

Medical and Dental Expenses	Caution: Do not include expenses reimbursed or paid by others.		
1	Medical and dental expenses (see instructions)	1	
2	Enter amount from Form 1040, line 38	2	
3	Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1951, multiply line 2 by 7.5% (.075) instead	3	
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	0.
Taxes You Paid	5 State and local (check only one box):		
	a <input checked="" type="checkbox"/> Income taxes, or	5	30,970.
	b <input type="checkbox"/> General sales taxes	6	14,540.
	6 Real estate taxes (see instructions)	7	
	7 Personal property taxes	8	
	8 Other taxes. List type and amount ► OAKDALE DR 2,586.	8	2,586.
	9 Add lines 5 through 8	9	48,096.
Interest You Paid	10 Home mtg interest and points reported to you on Form 1098	10	8,850.
	11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ►	11	
Note. Your mortgage interest deduction may be limited (see instructions).			
	12 Points not reported to you on Form 1098. See instrs for spcl rules	12	
	13 Mortgage insurance premiums (see instructions)	13	
	14 Investment interest. Attach Form 4952 if required. (See instrs.)	14	
	15 Add lines 10 through 14	15	8,850.
Gifts to Charity	16 Gifts by cash or check. If you made any gift of \$250 or more, see instrs	16	2,862.
	17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	17	
If you made a gift and got a benefit for it, see instructions.	18 Carryover from prior year	18	
	19 Add lines 16 through 18	19	2,862.
Casualty and Theft Losses	20 Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20	0.
Job Expenses and Certain Miscellaneous Deductions	21 Unreimbursed employee expenses — job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ► FORM 2106 (TAXPAYER) 8,018.	21	8,018.
	22 Tax preparation fees	22	750.
	23 Other expenses — investment, safe deposit box, etc. List type and amount ►	23	
	24 Add lines 21 through 23	24	8,768.
	25 Enter amount from Form 1040, line 38	25	376,482.
	26 Multiply line 25 by 2% (.02)	26	7,530.
	27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27	1,238.
Other Miscellaneous Deductions	28 Other — from list in instructions. List type and amount ►	28	0.
Total Itemized Deductions	29 Is Form 1040, line 38, over \$154,950? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input checked="" type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter. REDUCTION -1,997.	29	59,049.
	30 If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/>		

SCHEDULE B
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

► Attach to Form 1040A or 1040.
► Information about Schedule B and its instructions is at www.irs.gov/scheduleb.

OMB No. 1545-0074

2015

Attachment
Sequence No. **08**

Name(s) shown on return

JULIA AND RICHARD II MILLER

Your social security number

Part I		Amount
Interest (See instructions for Form 1040A, or Form 1040, line 8a.)	1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also show that buyer's social security number and address ► <u>SEFCU</u>	18.
2 Add the amounts on line 1.	2	18.
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815.	3	
4 Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a. ►	4	18.
Note: If line 4 is over \$1,500, you must complete Part III.		Amount

Part II		Amount
Ordinary Dividends (See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)	5 List name of payer ► <u>AT&T</u>	177.
	<u>EXCEL SECURITIES</u>	101.
	<u>HOME DEPOT</u>	537.
	<u>INVESCO INVESTMENT SVCS</u>	71.
	<u>MORGAN STANLEY</u>	150.
	<u>OPPENHEIMER</u>	38.
	<u>PEPCO HOLDINGS</u>	1,948.
	<u>PFIZER</u>	456.
	<u>VANGUARD</u>	2,045.
	<u>WELLS FARGO</u>	1,108.
6 Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a. ►	6	6,631.

Note: If line 6 is over \$1,500, you must complete Part III.

Part III Foreign Accounts and Trusts (See instructions on back.)		Yes	No
7a At any time during 2015, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions. If 'Yes,' are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements.			X
b If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ►			
8 During 2015, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If 'Yes,' you may have to file Form 3520. See instructions on back.			X

SCHEDULE D

(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Schedule D and its separate instructions is at www.irs.gov/scheduled.

▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

2015

Attachment
Sequence No. 12

Name(s) shown on return

Your social security number

JULIA AND RICHARD II MILLER

Part I Short-Term Capital Gains and Losses — Assets Held One Year or Less

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b.				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked.				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked.				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked.				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824.				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1.				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions.				6
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back.				7

Part II Long-Term Capital Gains and Losses — Assets Held More Than One Year

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b.	18,357.	11,234.		7,123.
8b Totals for all transactions reported on Form(s) 8949 with Box D checked.				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked.				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked.				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824.				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1.				12
13 Capital gain distributions. See the instrs.				13 6,301.
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions.				14
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back.				15 13,424.

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule D (Form 1040) 2015

FDIA0612L 12/08/15

101-005

Part III Summary

16 Combine lines 7 and 15 and enter the result	16	13,424.
<ul style="list-style-type: none"> • If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. 		
17 Are lines 15 and 16 both gains?		
<input checked="" type="checkbox"/> Yes. Go to line 18.		
<input type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions	18	0.
19 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the instructions	19	
20 Are lines 18 and 19 both zero or blank?		
<input checked="" type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below.		
<input type="checkbox"/> No. Complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:	21	
<ul style="list-style-type: none"> • The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500) 		
Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? ..		
<input type="checkbox"/> Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).		
<input type="checkbox"/> No. Complete the rest of Form 1040 or Form 1040NR.		

Schedule D (Form 1040) 2015

SCHEDULE E
(Form 1040)

Supplemental Income and Loss

OMB No. 1545-0074

2015

Attachment
Sequence No. **13**

Department of the Treasury
Internal Revenue Service (99)

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)
▶ Attach to Form 1040, 1040NR, or Form 1041.

▶ Information about Schedule E and its separate instructions is at www.irs.gov/schedulee.

Name(s) shown on return

Your social security number

JULIA AND RICHARD II MILLER

Part I Income or Loss From Rental Real Estate and Royalties Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

- A Did you make any payments in 2015 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☒ No
B If 'Yes,' did you or will you file required Forms 1099? ☐ Yes ☐ No

1a Physical address of each property (street, city, state, ZIP code)
A 394 MAIN STREET, JOHNSON CITY, NY 13790
B 339 OAKDALE ROAD, JOHNSON CITY, NY 13790

1b Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A 1		A		
B 1		B		
C		C		

Type of Property:

- 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income:	Properties:	A	B	C
3 Rents received	3			
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9	3,522.		
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc (see instructions)	12			
13 Other interest	13			
14 Repairs	14	4,073.		
15 Supplies	15			
16 Taxes	16	1,342.		
17 Utilities	17			
18 Depreciation expense or depletion	18	1,502.	797.	
19 Other (list) ▶	19			
20 Total expenses. Add lines 5 through 19	20	10,439.	797.	
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198.	21	-10,439.	-797.	
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22			
23a Total of all amounts reported on line 3 for all rental properties	23a			
b Total of all amounts reported on line 4 for all royalty properties	23b			
c Total of all amounts reported on line 12 for all properties	23c			
d Total of all amounts reported on line 18 for all properties	23d		2,299.	
e Total of all amounts reported on line 20 for all properties	23e		11,236.	
24 Income. Add positive amounts shown on line 21. Do not include any losses	24			
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25			
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2.	26			

BAA For Paperwork Reduction Act Notice, see the separate instructions.

FD-22301L 07/31/15

Schedule E (Form 1040) 2015

Name(s) shown on return. Do not enter name and social security number if shown on Page 1.

Your social security number

JULIA AND RICHARD II MILLER

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

Note: If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See instructions.

- 27 Are you reporting any loss not allowed in a prior year due to the at-risk, excess farm loss, or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. ☐ Yes ☒ No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A	SOUTHERN TIER PULMONARY & CRITICAL CARE LLC	P			
B	TRUST OF JULIA MILLER	P			
C					
D					

Passive Income and Loss		Nonpassive Income and Loss		
(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562	(j) Nonpassive income from Schedule K-1
A			737.	288,219.
B	PTP			
C				
D				
29a Totals				288,219.
b Totals			737.	
30 Add columns (g) and (j) of line 29a			30	288,219.
31 Add columns (f), (h), and (i) of line 29b			31	-737.
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below			32	287,482.

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer ID no.
A	JULIA MILLER TRUST	
B		

Passive Income and Loss		Nonpassive Income and Loss	
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A			
B			
34a Totals			
b Totals			
35 Add columns (d) and (f) of line 34a		35	
36 Add columns (c) and (e) of line 34b		36	
37 Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below		37	

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) — Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18	41	287,482.
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code V; and Schedule K-1 (Form 1041), box 14, code F (see instructions)	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

Alternative Minimum Tax — Individuals

► Information about Form 6251 and its separate instructions is at www.irs.gov/form6251.

► Attach to Form 1040 or Form 1040NR.

2015

Attachment
Sequence No. 32

Name(s) shown on Form 1040 or Form 1040NR

JULIA AND RICHARD II MILLER

Your social security number

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	317,433.
2	Medical and dental. If you or your spouse was 65 or older, enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-.	2	
3	Taxes from Schedule A (Form 1040), line 9	3	48,096.
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	4	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	1,238.
6	If Form 1040, line 38, is \$154,950 or less, enter -0-. Otherwise, see instructions.	6	-1,997.
7	Tax refund from Form 1040, line 10 or line 21	7	
8	Investment interest expense (difference between regular tax and AMT)	8	
9	Depletion (difference between regular tax and AMT)	9	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount.	10	
11	Alternative tax net operating loss deduction	11	
12	Interest from specified private activity bonds exempt from the regular tax	12	
13	Qualified small business stock, see instructions	13	
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	
19	Passive activities (difference between AMT and regular tax income or loss)	19	
20	Loss limitations (difference between AMT and regular tax income or loss)	20	
21	Circulation costs (difference between regular tax and AMT)	21	
22	Long-term contracts (difference between AMT and regular tax income)	22	
23	Mining costs (difference between regular tax and AMT)	23	
24	Research and experimental costs (difference between regular tax and AMT)	24	
25	Income from certain installment sales before January 1, 1987	25	
26	Intangible drilling costs preference	26	
27	Other adjustments, including income-based related adjustments	27	
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$246,250, see instructions.)	28	364,770.

Part II Alternative Minimum Tax (AMT)

29	Exemption. (If you were under age 24 at the end of 2015, see instructions.)		
	IF your filing status is . . . AND line 28 is not over . . . THEN enter on line 29 . . .		
	Single or head of household . . . \$119,200 . . . \$53,600		
	Married filing jointly or qualifying widow(er) . . . 158,900 . . . 83,400		
	Married filing separately . . . 79,450 . . . 41,700		
	If line 28 is over the amount shown above for your filing status, see instructions.		
29		29	31,932.
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34.	30	332,838.
31	• If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 64 here. • All others: If line 30 is \$185,400 or less (\$92,700 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,708 (\$1,854 if married filing separately) from the result.	31	86,943.
32	Alternative minimum tax foreign tax credit (see instructions)	32	
33	Tentative minimum tax. Subtract line 32 from line 31.	33	86,943.
34	Add Form 1040, line 44 (minus any tax from Form 4972), and Form 1040, line 46. Subtract from the result any foreign tax credit from Form 1040, line 48. If you used Schedule J to figure your tax on Form 1040, line 44, refigure that tax without using Schedule J before completing this line (see instructions).	34	73,117.
35	AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45.	35	13,826.

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

FDIA5312L 09/02/15

Form 6251 (2015)

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 31 or by the Foreign Earned Income Tax Worksheet in the instructions.

36	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 31.	36	332,838.
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter.	37	19,566.
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter.	38	
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter.	39	19,566.
40	Enter the smaller of line 36 or line 39.	40	19,566.
41	Subtract line 40 from line 36.	41	313,272.
42	If line 41 is \$185,400 or less (\$92,700 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,708 (\$1,854 if married filing separately) from the result.	42	84,008.
43	Enter: • \$74,900 if married filing jointly or qualifying widow(er), • \$37,450 if single or married filing separately, or • \$50,200 if head of household.	43	74,900.
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter.	44	286,827.
45	Subtract line 44 from line 43. If zero or less, enter -0-.	45	0.
46	Enter the smaller of line 36 or line 37.	46	19,566.
47	Enter the smaller of line 45 or line 46. This amount is taxed at 0%.	47	
48	Subtract line 47 from line 46.	48	19,566.
49	Enter: • \$413,200 if single • \$232,425 if married filing separately • \$464,850 if married filing jointly or qualifying widow(er) • \$439,000 if head of household.	49	464,850.
50	Enter the amount from line 45.	50	
51	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 19 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or Form 2555-EZ, see instructions for the amount to enter.	51	286,827.
52	Add line 50 and line 51.	52	286,827.
53	Subtract line 52 from line 49. If zero or less, enter -0-.	53	178,023.
54	Enter the smaller of line 48 or line 53.	54	19,566.
55	Multiply line 54 by 15% (.15).	55	2,935.
56	Add lines 47 and 54. If lines 56 and 36 are the same, skip lines 57 through 61 and go to line 62. Otherwise, go to line 57.	56	19,566.
57	Subtract line 56 from line 46.	57	
58	Multiply line 57 by 20% (.20). If line 38 is zero or blank, skip lines 59 through 61 and go to line 62. Otherwise, go to line 59.	58	
59	Add lines 41, 56, and 57.	59	
60	Subtract line 59 from line 36.	60	
61	Multiply line 60 by 25% (.25).	61	
62	Add lines 42, 55, 58, and 61.	62	86,943.
63	If line 36 is \$185,400 or less (\$92,700 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,708 (\$1,854 if married filing separately) from the result.	63	89,487.
64	Enter the smaller of line 62 or line 63 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31.	64	86,943.

Department of the Treasury
Internal Revenue Service▶ Information about Form 8889 and its separate instructions is available at www.irs.gov/form8889.
▶ Attach to Form 1040 or Form 1040NR.

Name(s) shown on Form 1040 or Form 1040NR

JULIA MILLER

Social security number of HSA
beneficiary. If both spouses have
HSAs, see instructions ▶**Before you begin:** Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.**Part I HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2015 (see instructions).....	<input type="checkbox"/> Self-only <input type="checkbox"/> Family
2	HSA contributions you made for 2015 (or those made on your behalf), including those made from January 1, 2016, through April 18, 2016, that were for 2015. Do not include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions).....	2
3	If you were under age 55 at the end of 2015, and on the first day of every month during 2015, you were, or were considered, an eligible individual with the same coverage, enter \$3,350 (\$6,650 for family coverage). All others, see instructions for the amount to enter.....	3
4	Enter the amount you and your employer contributed to your Archer MSAs for 2015 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2015, also include any amount contributed to your spouse's Archer MSAs.....	4
5	Subtract line 4 from line 3. If zero or less, enter -0-.....	5
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2015, see the instructions for the amount to enter.....	6
7	If you were age 55 or older at the end of 2015, married, and you or your spouse had family coverage under an HDHP at any time during 2015, enter your additional contribution amount (see instructions).....	7
8	Add lines 6 and 7.....	8
9	Employer contributions made to your HSAs for 2015.....	9
10	Qualified HSA funding distributions.....	10
11	Add lines 9 and 10.....	11
12	Subtract line 11 from line 8. If zero or less, enter -0-.....	12
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25.....	13

Caution: If line 2 is more than line 13, you may have to pay an additional tax (see instructions).

Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2015 from all HSAs (see instructions).....	14a	5,443.
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return (see instructions).....	14b	
c	Subtract line 14b from line 14a.....	14c	5,443.
15	Qualified medical expenses paid using HSA distributions (see instructions).....	15	5,443.
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter 'HSA' and the amount.....	16	0.
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here.....	<input type="checkbox"/>	
b	Additional 20% tax (see instructions). Enter 20% (.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also include this amount in the total on Form 1040, line 62, or Form 1040NR, line 60. Check box c on Form 1040, line 62, or box b on Form 1040NR, line 60. Enter 'HSA' and the amount on the line next to the box.....	17b	

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Form 8889 (2015)

Part III **Income and Additional Tax for Failure To Maintain HDHP Coverage.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

18	Last-month rule	18	
19	Qualified HSA funding distribution	19	
20	Total income. Add lines 18 and 19. Include this amount on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to Form 1040, line 21, or Form 1040NR, line 21, enter 'HSA' and the amount	20	
21	Additional tax. Multiply line 20 by 10% (.10). Include this amount in the total on Form 1040, line 62, or Form 1040NR, line 60. Check box C on Form 1040, line 62, or box b on Form 1040NR, line 60. Enter 'HDHP' and the amount on the line next to the box.	21	

Form 8889 (2015)

Additional Medicare Tax

- If any line does not apply to you, leave it blank. See separate instructions.
 ► Attach to Form 1040, 1040NR, 1040-PR, or 1040-SS.
 ► Information about Form 8959 and its instructions is at www.irs.gov/form8959.

2015Attachment
Sequence No. **71**

Name(s) shown on return

Your social security number

JULIA AND RICHARD II MILLER**Part I Additional Medicare Tax on Medicare Wages**

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5.	1	140,845.	
2	Unreported tips from Form 4137, line 6	2		
3	Wages from Form 8919, line 6	3		
4	Add lines 1 through 3	4	140,845.	
5	Enter the following amount for your filing status: Married filing jointly..... \$250,000 Married filing separately..... \$125,000 Single, Head of household, or Qualifying widow(er) ... \$200,000	5	250,000.	
6	Subtract line 5 from line 4. If zero or less, enter -0-	6		0.
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (.009). Enter here and go to Part II	7		

Part II Additional Medicare Tax on Self-Employment Income

8	Self-employment income from Schedule SE (Form 1040), Section A, line 4, or Section B, line 6. If you had a loss, enter -0- (Form 1040-PR and Form 1040-SS filers, see instructions.)	8	258,085.	
9	Enter the following amount for your filing status: Married filing jointly..... \$250,000 Married filing separately..... \$125,000 Single, Head of household, or Qualifying widow(er) ... \$200,000	9	250,000.	
10	Enter the amount from line 4	10	140,845.	
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	109,155.	
12	Subtract line 11 from line 8. If zero or less, enter -0-	12		148,930.
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (.009). Enter here and go to Part III	13		1,340.

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

14	Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions)	14		
15	Enter the following amount for your filing status: Married filing jointly..... \$250,000 Married filing separately..... \$125,000 Single, Head of household, or Qualifying widow(er) ... \$200,000	15		
16	Subtract line 15 from line 14. If zero or less, enter -0-	16		
17	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (.009). Enter here and go to Part IV	17		

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Form 1040, line 62, (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions) and go to Part V	18		1,340.
----	--	----	--	--------

Part V Withholding Reconciliation

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	2,042.	
20	Enter the amount from line 1	20	140,845.	
21	Multiply line 20 by 1.45% (.0145). This is your regular Medicare tax withholding on Medicare wages	21	2,042.	
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22		
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)	23		
24	Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, line 64 (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions)	24		

**Net Investment Income Tax –
Individuals, Estates, and Trusts**

OMB No. 1545-2227

2015

Attachment
Sequence No. **72**

▶ Attach to your tax return.
▶ Information about Form 8960 and its separate instructions is at www.irs.gov/form8960.

Name(s) shown on your tax return

JULIA AND RICHARD II MILLER

Your social security number or EIN

Part I Investment Income

- ☐ Section 6013(g) election (see instructions)
☐ Section 6013(h) election (see instructions)
☐ Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions)		1	18.
2	Ordinary dividends (see instructions)		2	6,631.
3	Annuities (see instructions)		3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a 287,482.		
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions)	4b -287,482.		
c	Combine lines 4a and 4b		4c	
5a	Net gain or loss from disposition of property (see instructions)	5a 13,424.		
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b		
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c		
d	Combine lines 5a through 5c		5d	13,424.
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)		6	
7	Other modifications to investment income (see instructions)		7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7		8	20,073.

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions)	9a		
b	State, local, and foreign income tax (see instructions)	9b	1,651.	
c	Miscellaneous investment expenses (see instructions)	9c		
d	Add lines 9a, 9b, and 9c		9d	1,651.
10	Additional modifications (see instructions)		10	40.
11	Total deductions and modifications. Add lines 9d and 10		11	1,691.

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11 from Part I, line 8. Individuals complete lines 13-17. Estates and trusts complete lines 18a-21. If zero or less, enter -0-		12	18,382.
13	Modified adjusted gross income (see instructions)	13 376,482.		
14	Threshold based on filing status (see instructions)	14 250,000.		
15	Subtract line 14 from line 13. If zero or less, enter -0-	15 126,482.		
16	Enter the smaller of line 12 or line 15		16	18,382.
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (.038). Enter here and include on your tax return (see instructions)		17	699.
18a	Net investment income (line 12 above)	18a		
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b		
c	Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0-	18c		
19a	Adjusted gross income (see instructions)	19a		
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b		
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c		
20	Enter the smaller of line 18c or line 19c		20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (.038). Enter here and include on your tax return (see instructions)		21	

**Credit for Prior Year Minimum Tax –
Individuals, Estates, and Trusts**

OMB No. 1545-1073

2015Department of the Treasury
Internal Revenue Service (99)▶ Information about Form 8801 and its separate instructions is at www.irs.gov/form8801.
▶ Attach to Form 1040, 1040NR, or 1041.Attachment
Sequence No. **74**

Name(s) shown on return

Identifying number

JULIA AND RICHARD II MILLER**Part I Net Minimum Tax on Exclusion Items**

1	Combine lines 1, 6, and 10 of your 2014 Form 6251. Estates and trusts, see instructions.	1	
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	
3	Minimum tax credit net operating loss deduction (see instructions)	3	
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$242,450 and you were married filing separately for 2014, see instructions.	4	0.
5	Enter: \$82,100 if married filing jointly or qualifying widow(er) for 2014; \$52,800 if single or head of household for 2014; or \$41,050 if married filing separately for 2014. Estates and trusts, enter \$23,500.	5	
6	Enter: \$156,500 if married filing jointly or qualifying widow(er) for 2014; \$117,300 if single or head of household for 2014; or \$78,250 if married filing separately for 2014. Estates and trusts, enter \$78,250.	6	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9.	7	0.
8	Multiply line 7 by 25% (0.25).	8	0.
9	Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2014, see instructions.	9	0.
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions.	10	0.
11	<p>• If for 2014 you filed Form 2555 or 2555-EZ, see instructions for the amount to enter.</p> <p>• If for 2014 you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 18a and 19, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 55 here. Form 1040NR filers, see instructions.</p> <p>• All others: If line 10 is \$182,500 or less (\$91,250 or less if married filing separately for 2014), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (0.28) and subtract \$3,650 (\$1,825 if married filing separately for 2014) from the result. Form 1040NR filers, see instructions.</p>	11	
12	Minimum tax foreign tax credit on exclusion items (see instructions).	12	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11.	13	
14	Enter the amount from your 2014 Form 6251, line 34, or 2014 Form 1041, Schedule I, line 55.	14	
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-.	15	0.

BAA For Paperwork Reduction Act Notice, see instructions.

Form 8801 (2015)

Part II Minimum Tax Credit and Carryforward to 2016

16	Enter the amount from your 2014 Form 6251, line 35, or 2014 Form 1041, Schedule I, line 56	16	
17	Enter the amount from line 15.	17	
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18	
19	2014 credit carryforward. Enter the amount from your 2014 Form 8801, line 26.	19	9.
20	Enter your 2014 unallowed qualified electric vehicle credit (see instructions)	20	
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions	21	9.
22	Enter your 2015 regular income tax liability minus allowable credits (see instructions)	22	73,117.
23	Enter the amount from your 2015 Form 6251, line 33, or 2015 Form 1041, Schedule I, line 54	23	86,943.
24	Subtract line 23 from line 22. If zero or less, enter -0-	24	0.
25	Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2015 Form 1040, line 54 (check box b); Form 1040NR, line 51 (check box b); or Form 1041, Schedule G, line 2c.	25	
26	Credit carryforward to 2016. Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years.	26	9.

Form 8801 (2015)

Department of the Treasury
Internal Revenue Service (99)▶ See separate instructions.
▶ Attach to Form 1040 or Form 1041.▶ Information about Form 8582 and its instructions is available at www.irs.gov/form8582.

2015

Attachment
Sequence No. 88

Name(s) shown on return

Identifying number

JULIA AND RICHARD II MILLER

Part I 2015 Passive Activity Loss

Caution: Complete Worksheets 1, 2, and 3 before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see Special Allowance for Rental Real Estate Activities in the instructions.)

1 a Activities with net income (enter the amount from Worksheet 1, column (a))	1 a		
b Activities with net loss (enter the amount from Worksheet 1, column (b))	1 b	-11,236.	
c Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1 c		
d Combine lines 1a, 1b, and 1c	1 d		-11,236.
Commercial Revitalization Deductions From Rental Real Estate Activities			
2 a Commercial revitalization deductions from Worksheet 2, column (a)	2 a		
b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2 b		
c Add lines 2a and 2b	2 c		
All Other Passive Activities			
3 a Activities with net income (enter the amount from Worksheet 3, column (a))	3 a		
b Activities with net loss (enter the amount from Worksheet 3, column (b))	3 b		
c Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3 c		
d Combine lines 3a, 3b, and 3c	3 d		
4 Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used.	4		-11,236.

- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
 - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
 - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II or Part III. Instead, go to line 15.

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

5 Enter the smaller of the loss on line 1d or the loss on line 4	5	11,236.
6 Enter \$150,000. If married filing separately, see instructions	6	150,000.
7 Enter modified adjusted gross income, but not less than zero (see instrs)	7	387,571.
Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.		
8 Subtract line 7 from line 6	8	
9 Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions	9	
10 Enter the smaller of line 5 or line 9	10	0.

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

11 Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	11	
12 Enter the loss from line 4	12	
13 Reduce line 12 by the amount on line 10	13	
14 Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13	14	

Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total	15	
16 Total losses allowed from all passive activities for 2015. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16	

BAA For Paperwork Reduction Act Notice, see instructions.

Form 8582 (2015)

Caution: The worksheets must be filed with your tax return. Keep a copy for your records.

Worksheet 1 – For Form 8582, Lines 1a, 1b, and 1c (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
RENTAL		10,439.			10,439.
RENTAL		797.			797.
Total. Enter on Form 8582, lines 1a, 1b, and 1c.....		11,236.			

Worksheet 2 – For Form 8582, Lines 2a and 2b (See instructions.)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
Total. Enter on Form 8582, lines 2a and 2b.....			

Worksheet 3 – For Form 8582, Lines 3a, 3b, and 3c (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 3a, 3b, and 3c.....					

Worksheet 4 – Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total.....			1.00		

Worksheet 5 – Allocation of Unallowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
RENTAL	SCH E LN 22	10,439.	0.929067	10,439.
RENTAL	SCH E LN 22	797.	0.070933	797.
Total.....		11,236.	1.00	11,236.

Worksheet 6 – Allowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
RENTAL	SCH E LN 22	10,439.	10,439.	0.
RENTAL	SCH E LN 22	797.	797.	0.
Total		11,236.	11,236.	0.

Worksheet 7 – Activities With Losses Reported on Two or More Forms or Schedules (See instructions.)

Name of activity	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0.					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0.					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0.					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0.					
Total	0.	1.00		0.	0.

Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0.					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0.					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0.					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0.					
Total	0.	1.00		0.	0.

Unreimbursed Employee Business Expenses

OMB No. 1545-0074

2015Attachment
Sequence No. **129A**Department of the Treasury
Internal Revenue Service (99)▶ Attach to Form 1040 or Form 1040NR.
▶ Information about Form 2106 and its separate instructions is available at www.irs.gov/form2106.

Your name

JULIA MILLER

Occupation in which you incurred expenses

JUDGE

Social security number

You Can Use This Form Only if All of the Following Apply.

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2015.

Caution: You can use the standard mileage rate for 2015 only if: (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, or (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

Part I Figure Your Expenses

1	Complete Part II. Multiply line 8a by 57.5¢ (.575). Enter the result here.	1	
2	Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work.	2	120.
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment.	3	331.
4	Business expenses not included on lines 1 through 3. Do not include meals and entertainment.	4	7,567.
5	Meals and entertainment expenses: \$ _____ x 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	5	
6	Total expenses. Add lines 1 through 5. Enter here and on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	6	8,018.

Part II Information on Your Vehicle. Complete this part only if you are claiming vehicle expense on line 1.

7 When did you place your vehicle in service for business use? (month, day, year) ▶ _____

8 Of the total number of miles you drove your vehicle during 2015, enter the number of miles you used your vehicle for:

a Business _____ b Commuting (see instructions) _____ c Other _____

9 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

10 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

11 a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If 'Yes,' is the evidence written? ☐ Yes ☐ No

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Form **2106-EZ** (2015)

Depreciation and Amortization
(Including Information on Listed Property)

OMB No. 1545-0172

2015

Attachment
Sequence No. 179Department of the Treasury
Internal Revenue Service (99)▶ Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.

Name(s) shown on return

JULIA AND RICHARD II MILLER

Identifying number

Business or activity to which this form relates

PART I - SUMMARY

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	500,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0.
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	500,000.
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
FROM SCHEDULE K-1			737.
7	Listed property. Enter the amount from line 29	7	0.
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	737.
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	737.
10	Carryover of disallowed deduction from line 13 of your 2014 Form 4562	10	0.
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	429,064.
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	737.
13	Carryover of disallowed deduction to 2016. Add lines 9 and 10, less line 12	13	0.

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2015	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2015 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	

Section C - Assets Placed in Service During 2015 Tax Year Using the Alternative Depreciation System

20a Class life				S/L	
b 12-year		12 yrs		S/L	
c 40-year		40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Form **4562****Depreciation and Amortization**
(Including Information on Listed Property)

OMB No. 1545-0172

2015Attachment
Sequence No. **179**Department of the Treasury
Internal Revenue Service (99)▶ Attach to your tax return.
▶ Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.

Name(s) shown on return

JULIA AND RICHARD II MILLER

Business or activity to which this form relates

SCHEDULE E (RENTAL) - RENTAL**Part I Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	500,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2014 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2016. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	229.

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2015	17	1,273.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2015 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	

Section C - Assets Placed in Service During 2015 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	1,502.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

BAA For Paperwork Reduction Act Notice, see separate instructions.

FD/20812L 10/27/15

Form 4562 (2015)

101-023

Depreciation and Amortization
(Including Information on Listed Property)

OMB No. 1545-0172

2015

Attachment
Sequence No. 179Department of the Treasury
Internal Revenue Service (99)▶ Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.

Name(s) shown on return

JULIA AND RICHARD II MILLER

Business or activity to which this form relates

SCHEDULE E (RENTAL) - RENTAL

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	500,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2014 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2016. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	433.

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2015	17	364.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2015 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	

Section C - Assets Placed in Service During 2015 Tax Year Using the Alternative Depreciation System

20a Class life				S/L	
b 12-year		12 yrs		S/L	
c 40-year		40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	797.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

BAA For Paperwork Reduction Act Notice, see separate instructions.

FD-20812L 10/27/15

Form 4562 (2015)

101-024

2015

FEDERAL STATEMENTS

PAGE 1

CLIENT 12300

JULIA AND RICHARD H MILLER

7/17/17

01:58PM

STATEMENT 1
SCHEDULE SE, PAGE 1
TAXPAYER'S SELF-EMPLOYMENT INCOME FROM PASSTHROUGH ENTITIES

<u>SOUTHERN TIER PULMONARY & CRITICAL CARE LLC</u>	
SELF-EMPLOYMENT INCOME FROM ENTITY.....	\$ 288,219.
SECTION 179 EXPENSE.....	-737.
TOTAL \$	287,482.
TOTAL SE INCOME - NONFARM \$ <u>287,482.</u>	

Department of the Treasury — Internal Revenue Service
Amended U.S. Individual Income Tax Return► Information about Form 1040X and its separate instructions is at www.irs.gov/form1040x.

OMB No. 1545-0074

EXHIBIT

9B 21

Miller

1/19/19

This return is for calendar year ☒ 2015 ☐ 2014 ☐ 2013 ☐ 2012
 Other year. Enter one: calendar year or fiscal year (month and year ended):
 Your first name and initial: **JULIA** Last name: **MILLER** Your social security number: **[REDACTED]**
 If a joint return, spouse's first name and initial: **RICHARD** Last name: **MILLER** Spouse's social security number: **[REDACTED]**
 Current home address (number and street). If you have a P.O. box, see instructions. Apt. no. Your phone number:
[REDACTED]
 City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).
[REDACTED]
 Foreign country name Foreign province/state/county Foreign postal code

Amended return filing status. You must check one box even if you are not changing your filing status. **Caution:** In general, you cannot change your filing status from joint to separate returns after the due date.
☐ Single ☐ Head of household (If the qualifying person is a child but not your dependent, see instructions.)
☒ Married filing jointly ☐ Married filing separately ☐ Qualifying widow(er)
Full-year coverage. If all members of your household have full-year minimal essential health care coverage, check "Yes." Otherwise, check "No." (See instructions.)
☒ Yes ☐ No

Use Part III on page 2 to explain any changes

Income and Deductions

		A Original amount or as previously adjusted (see instructions)	B Net change — amount of increase or (decrease) — explain in Part III	C Correct amount
1	Adjusted gross income. If net operating loss (NOL) carryback is included, check here. ► <input type="checkbox"/>	376,482.	27,388.	403,870.
2	Itemized deductions or standard deduction	59,049.	-1,369.	57,680.
3	Subtract line 2 from line 1	317,433.	28,757.	346,190.
4	Exemptions. If changing, complete Part I on page 2 and enter the amount from line 29	11,040.	-5,280.	5,760.
5	Taxable income. Subtract line 4 from line 3	306,393.	34,037.	340,430.

Tax Liability

6	Tax. Enter method(s) used to figure tax (see instructions): <u>QDCGTW</u>	86,943.	9,586.	96,529.
7	Credits. If general business credit carryback is included, check here. ► <input type="checkbox"/>			
8	Subtract line 7 from line 6. If the result is zero or less, enter -0.	86,943.	9,586.	96,529.
9	Health care: individual responsibility (see instructions)			
10	Other taxes	24,217.	4.	24,221.
11	Total tax. Add lines 8, 9, and 10	111,160.	9,590.	120,750.

Payments

12	Federal income tax withheld and excess social security and tier 1 RRTA tax withheld (If changing, see instructions.)	25,750.		25,750.
13	Estimated tax payments, including amount applied from prior year's return	74,000.		74,000.
14	Earned income credit (EIC)			
15	Refundable credits from: <input type="checkbox"/> Schedule 8812 <input type="checkbox"/> Form(s) <input type="checkbox"/> 2439 <input type="checkbox"/> 4136 <input type="checkbox"/> 8801 <input type="checkbox"/> 8863 <input type="checkbox"/> 8885 <input type="checkbox"/> 8962 or other (specify):			

16	Total amount paid with request for extension of time to file, tax paid with original return, and additional tax paid after return was filed			11,410.
17	Total payments. Add lines 12 through 16			111,160.

Refund or Amount You Owe

18	Overpayment, if any, as shown on original return or as previously adjusted by the IRS			
19	Subtract line 18 from line 17 (If less than zero, see instructions.)			111,160.
20	Amount you owe. If line 11, column C, is more than line 19, enter the difference			9,590.
21	If line 11, column C, is less than line 19, enter the difference. This is the amount overpaid on this return			
22	Amount of line 21 you want refunded to you			
23	Amount of line 21 you want applied to your (enter year): estimated tax.. 23			

Complete and sign this form on Page 2.

Part I Exemptions

Complete this part only if you are increasing or decreasing the number of exemptions (personal and dependents) claimed on line 6d of the return you are amending.

See Form 1040 or Form 1040A instructions and Form 1040X instructions.

	A. Original number of exemptions or amount reported or as previously adjusted	B. Net change	C. Correct number or amount
24 Yourself and spouse. Caution: If someone can claim you as a dependent, you cannot claim an exemption for yourself.	24		
25 Your dependent children who lived with you	25		
26 Your dependent children who did not live with you due to divorce or separation	26		
27 Other dependents.	27		
28 Total number of exemptions. Add lines 24 through 27.	28		
29 Multiply the number of exemptions claimed on line 28 by the exemption amount shown in the instructions for line 29 for the year you are amending. Enter the result here and on line 4 on page 1 of this form.	29		
30 List ALL dependents (children and others) claimed on this amended return. If more than 4 dependents, see instructions.			

(a) First name	Last name	(b) Dependent's social security number	(c) Dependent's relationship to you	(d) Check box if qualifying child for child tax credit (see instructions)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

Part II Presidential Election Campaign Fund

Checking below will not increase your tax or reduce your refund.

☐ Check here if you did not previously want \$3 to go to the fund, but now do.

☐ Check here if this is a joint return and your spouse did not previously want \$3 to go to the fund, but now does.

Part III Explanation of changes. In the space provided below, tell us why you are filing Form 1040X.

▶ Attach any supporting documents and new or changed forms and schedules.

ORIGINAL RETURN OMITTED ADDITIONAL RENTAL PROPERTY ALONG WITH ADDITIONAL EXPENSES ON EXISTING NOT RECORDED

Sign Here

Remember to keep a copy of this form for your records.

Under penalties of perjury, I declare that I have filed an original return and that I have examined this amended return, including accompanying schedules and statements, and to the best of my knowledge and belief, this amended return is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information about which the preparer has any knowledge.

▶ Your signature _____ Date _____ Spouse's signature. If a joint return, both must sign _____ Date _____

Paid Preparer Use Only

▶ SALVATORE R. PERETORE _____ SALVATORE R PERETORE CPA
Preparer's signature _____ Date _____ Firm's name (or yours if self-employed)

SALVATORE R. PERETORE _____ 2701 NORTH STREET
Print/type preparer's name _____ ENDICOTT, NY 13760
Firm's address and ZIP code

P01300763 _____ ☒ Check if self-employed 607-785-4070 _____
PTIN Phone number EIN

For forms and publications, visit IRS.gov.

Form 1040X (Rev. 1-2016)

For the year Jan. 1 - Dec. 31, 2015, or other tax year beginning 2015, ending 2015, 20
 Your first name and initial Last name
JULIA MILLER

If a joint return, spouse's first name and initial Last name
RICHARD MILLER II

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.
 [REDACTED] [REDACTED]

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).
 Foreign country name Foreign province/state/county Foreign postal code

Presidential Election Campaign
 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☒ You ☒ Spouse

Filing Status 1 ☐ Single 4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. 5 ☐ Qualifying widow(er) with dependent child

Check only one box. 2 ☒ Married filing jointly (even if only one had income) 3 ☐ Married filing separately. Enter spouse's SSN above & full name here. 6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a. 6b ☒ Spouse

Exemptions 6c Dependents: (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) ☒ if child under age 17 qualifying for child tax credit (see instructions)

If more than four dependents, see instructions and check here. ☐ Boxes checked on 6a and 6b. No. of children on 6c who: • lived with you. 4 • did not live with you due to divorce or separation (see instructions). Dependents on 6c not entered above. Add numbers on lines above. 6

d Total number of exemptions claimed. 7 Wages, salaries, tips, etc. Attach Form(s) W-2. 7 140,845.

Income 8a Taxable interest. Attach Schedule B if required. 8a 18. b Tax-exempt interest. Do not include on line 8a. 8b 531.

9a Ordinary dividends. Attach Schedule B if required. 9a 6,631. b Qualified dividends. 9b 6,142.

10 Taxable refunds, credits, or offsets of state and local income taxes. 10 11

11 Alimony received. 11 12

12 Business income or (loss). Attach Schedule C or C-EZ. 12 13 13,424.

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here. ☐ 13 14

14 Other gains or (losses). Attach Form 4797. 14 15a IRA distributions. 15a b Taxable amount. 15b

16a Pensions and annuities. 16a b Taxable amount. 16b

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E. 17 287,482.

18 Farm income or (loss). Attach Schedule F. 18 19

19 Unemployment compensation. 19 20a Social security benefits. 20a b Taxable amount. 20b

21 Other income. List type and amount. OTHER INCOME 21 27,388.

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income. 22 475,788.

Adjusted Gross Income 23 Educator expenses. 23 24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ. 24

25 Health savings account deduction. Attach Form 8889. 25 26 Moving expenses. Attach Form 3903. 26

27 Deductible part of self-employment tax. Attach Schedule SE. 27 11,089.

28 Self-employed SEP, SIMPLE, and qualified plans. 28 41,781.

29 Self-employed health insurance deduction. 29 19,048.

30 Penalty on early withdrawal of savings. 30 31a Alimony paid b Recipient's SSN. 31a 32 IRA deduction. 32 33 Student loan interest deduction. 33 34 Tuition and fees. Attach Form 8917. 34 35 Domestic production activities deduction. Attach Form 8903. 35 36 Add lines 23 through 35. 36 71,918.

37 Subtract line 36 from line 22. This is your adjusted gross income. 37 403,870.

38 Amount from line 37 (adjusted gross income).....		38	403,870.
Tax and Credits	39a Check <input type="checkbox"/> You were born before January 2, 1951, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 39a <input type="checkbox"/>		
	if: <input type="checkbox"/> Spouse was born before January 2, 1951, <input type="checkbox"/> Blind. <input type="checkbox"/> Total boxes checked <input type="checkbox"/> 39a <input type="checkbox"/>		
	b If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/> 39b <input type="checkbox"/>		
	40 Itemized deductions (from Schedule A) or your standard deduction (see left margin).....		
	41 Subtract line 40 from line 38.....		
	42 Exemptions. If line 38 is \$154,950 or less, multiply \$4,000 by the number on line 6d. Otherwise, see instrs.		
	43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-.....		
	44 Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 c <input type="checkbox"/>		
	b <input type="checkbox"/> Form 4972.....		
	45 Alternative minimum tax (see instructions). Attach Form 6251.....		
Standard Deduction for — • People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions. • All others: Single or Married filing separately, \$6,300 Married filing jointly or Qualifying widow(er), \$12,600 Head of household, \$9,250	46 Excess advance premium tax credit repayment. Attach Form 8962.....		
	47 Add lines 44, 45, and 46.....		
	48 Foreign tax credit. Attach Form 1116 if required.....		
	49 Credit for child and dependent care expenses. Attach Form 2441.....		
	50 Education credits from Form 8863, line 19.....		
	51 Retirement savings contributions credit. Attach Form 8880.....		
	52 Child tax credit. Attach Schedule 8812, if required.....		
	53 Residential energy credits. Attach Form 5695.....		
	54 Other crs from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>		
	55 Add lines 48 through 54. These are your total credits.....		
Other Taxes	56 Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-.....		
	57 Self-employment tax. Attach Schedule SE.....		
	58 Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919.....		
	59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required.....		
	60a Household employment taxes from Schedule H.....		
	b First-time homebuyer credit repayment. Attach Form 5405 if required.....		
	61 Health care: individual responsibility (see instructions) Full-year coverage <input checked="" type="checkbox"/>		
	62 Taxes from: a <input checked="" type="checkbox"/> Form 8959 b <input checked="" type="checkbox"/> Form 8960 c <input type="checkbox"/> Instrs; enter code(s).....		
	63 Add lines 56 through 62. This is your total tax.....		
	Payments If you have a qualifying child, attach Schedule EIC.	64 Federal income tax withheld from Forms W-2 and 1099.....	
65 2015 estimated tax payments and amount applied from 2014 return.....			
66a Earned income credit (EIC).....			
b Nontaxable combat pay election.....			
67 Additional child tax credit. Attach Schedule 8812.....			
68 American opportunity credit from Form 8863, line 8.....			
69 Net premium tax credit. Attach Form 8962.....			
70 Amount paid with request for extension to file.....			
71 Excess social security and tier 1 RRTA tax withheld.....			
72 Credit for federal tax on fuels. Attach Form 4136.....			
Refund	73 Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>		
	74 Add lines 64, 65, 66a, and 67 through 73. These are your total payments.....		
	75 If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid.....		
	76a Amount of line 75 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>		
	b Routing number..... c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d Account number.....		
	77 Amount of line 75 you want applied to your 2016 estimated tax.....		
	78 Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions.....		
	79 Estimated tax penalty (see instructions).....		
	79 162.		
Third Party Designee Do you want to allow another person to discuss this return with the IRS (see instructions)? <input checked="" type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No			
Designee's name SALVATORE PERETORE Phone no. (607) 785-4070 Personal identification number (PIN) 22222			
Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
Your signature _____ Date _____ Your occupation DOCTOR Daytime phone number _____			
Spouse's signature. If a joint return, both must sign. _____ Date _____ Spouse's occupation JUDGE If the IRS sent you an Identity Protection PIN, enter it here (see inst.) _____			
Paid Preparer Use Only Print/Type preparer's name SALVATORE R. PERETORE Preparer's signature SALVATORE R. PERETORE Date _____ Check <input checked="" type="checkbox"/> if self-employed PTIN [REDACTED]			
Firm's name SALVATORE R PERETORE CPA Firm's EIN [REDACTED]			
Firm's address 2701 NORTH STREET Phone no. 607-785-4070			
ENDICOTT, NY 13760			

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)
▶ Attach to Form 1040, 1040NR, or Form 1041.

▶ Information about Schedule E and its separate instructions is at www.irs.gov/schedulee.

OMB No. 1545-0074

2015

Attachment
Sequence No. **13**

Name(s) shown on return

JULIA AND RICHARD II MILLER

Your social security number

Part I Income or Loss From Rental Real Estate and Royalties Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

- A Did you make any payments in 2015 that would require you to file Form(s) 1099? (see instructions)..... ☐ Yes ☒ No
B If 'Yes,' did you or will you file required Forms 1099?..... ☐ Yes ☐ No

1a Physical address of each property (street, city, state, ZIP code)

A 394 MAIN STREET, JOHNSON CITY, NY 13790

B 339 OAKDALE ROAD, JOHNSON CITY, NY 13790

C 2304 NORTH STREET, ENDWELL, NY 13760

1b Type of Property
(from list below)

A 1

B 1

C 2

2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the **QJV** box only if you meet the requirements to file as a qualified joint venture. See instructions.

Fair Rental Days

Personal Use Days

QJV

A

B

C

Type of Property:

1 Single Family Residence

3 Vacation/Short-Term Rental

5 Land

7 Self-Rental

2 Multi-Family Residence

4 Commercial

6 Royalties

8 Other (describe)

Income:

Properties:

A

B

C

3 Rents received..... 3 1,200. 6,000.

4 Royalties received..... 4

Expenses:

5 Advertising..... 5

6 Auto and travel (see instructions)..... 6

7 Cleaning and maintenance..... 7

8 Commissions..... 8

9 Insurance..... 9 3,522. 522.

10 Legal and other professional fees..... 10

11 Management fees..... 11

12 Mortgage interest paid to banks, etc (see instructions)..... 12

13 Other interest..... 13

14 Repairs..... 14 4,073. 794. 609.

15 Supplies..... 15 381. 398.

16 Taxes..... 16 1,342. 5,441.

17 Utilities..... 17

18 Depreciation expense or depletion..... 18 1,502. 797. 3,819.

19 Other (list) ▶ SEE STM 1 SEE STM 2..... 19 1,268. 501.

20 Total expenses. Add lines 5 through 19..... 20 11,707. 8,436. 4,826.

21 Subtract line 20 from line 3 (rents) and/ or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198..... 21 -11,707. -7,236. 1,174.

22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)..... 22 -726. -448.

23a Total of all amounts reported on line 3 for all rental properties..... 23a 7,200.

b Total of all amounts reported on line 4 for all royalty properties..... 23b

c Total of all amounts reported on line 12 for all properties..... 23c

d Total of all amounts reported on line 18 for all properties..... 23d 6,118.

e Total of all amounts reported on line 20 for all properties..... 23e 24,969.

24 Income. Add positive amounts shown on line 21. Do not include any losses..... 24 1,174.

25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here... 25 -1,174.

26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2..... 26

BAA For Paperwork Reduction Act Notice, see the separate instructions.

FDIZ2301L 07/31/15

Schedule E (Form 1040) 2015

2015

FEDERAL STATEMENTS

PAGE 1

CLIENT 12300

JULIA AND RICHARD II MILLER

8/02/17

09:29AM

STATEMENT 1
SCHEDULE E, LINE 19 - 394 MAIN STREET
OTHER RENTAL AND ROYALTY EXPENSES

WATER& SEWER.....	\$	1,268.
TOTAL	\$	<u>1,268.</u>

STATEMENT 2
SCHEDULE E, LINE 19 - 339 OAKDALE ROAD
OTHER RENTAL AND ROYALTY EXPENSES

WATER& SEWER.....	\$	501.
TOTAL	\$	<u>501.</u>

Form **1040** Department of the Treasury — Internal Revenue Service (99) **U.S. Individual Income Tax Return** **2015** OMB No. 1545-0074 IRS Use Only — Do not write or staple in this space.

For the year Jan. 1 - Dec. 31, 2015, or other tax year beginning , 2015, ending , 20 See separate instructions.

Your first name and initial Last name Your social security number

JULIA MILLER

If a joint return, spouse's first name and initial Last name Spouse's social security number

RICHARD MILLER II

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. ▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

Foreign country name Foreign province/state/county Foreign postal code

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☒ You ☒ Spouse

Filing Status 1 ☐ Single 4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

2 ☒ Married filing jointly (even if only one had income) 5 ☐ Qualifying widow(er) with dependent child

3 ☐ Married filing separately. Enter spouse's SSN above & full name here. ▶

Check only one box.

Exemptions 6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a. Boxes checked on 6a and 6b. No. of children on 6c who: 2

b ☒ Spouse

c Dependents:

(1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) ☒ if child under age 17 qualifying for child tax credit (see instructions)

• lived with you. . . . 4

• did not live with you due to divorce or separation (see instructions). Dependents on 6c not entered above. Add numbers on lines above. . . . 6

If more than four dependents, see instructions and check here. ▶ ☐

d Total number of exemptions claimed. . . . 6

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2. . . . 7 140,845.

8a Taxable interest. Attach Schedule B if required. . . . 8a 18.

b Tax-exempt interest. Do not include on line 8a. . . . 8b 531.

9a Ordinary dividends. Attach Schedule B if required. . . . 9a 6,631.

b Qualified dividends. . . . 9b 6,142.

10 Taxable refunds, credits, or offsets of state and local income taxes. . . . 10

11 Alimony received. . . . 11

12 Business income or (loss). Attach Schedule C or C-EZ. . . . 12

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here. ▶ ☐ 13 13,424.

14 Other gains or (losses). Attach Form 4797. . . . 14

15a IRA distributions. . . . 15a b Taxable amount. . . . 15b

16a Pensions and annuities. . . . 16a b Taxable amount. . . . 16b

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E. . . . 17 287,482.

18 Farm income or (loss). Attach Schedule F. . . . 18

19 Unemployment compensation. . . . 19

20a Social security benefits. . . . 20a b Taxable amount. . . . 20b

21 Other income. List type and amount **OTHER INCOME** 21 27,388.

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income. . . . 22 475,788.

Adjusted Gross Income 23 Educator expenses. . . . 23

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ. . . . 24

25 Health savings account deduction. Attach Form 8889. . . . 25

26 Moving expenses. Attach Form 3903. . . . 26

27 Deductible part of self-employment tax. Attach Schedule SE. . . . 27 11,089.

28 Self-employed SEP, SIMPLE, and qualified plans. . . . 28 41,781.

29 Self-employed health insurance deduction. . . . 29 19,048.

30 Penalty on early withdrawal of savings. . . . 30

31a Alimony paid b Recipient's SSN 31a

32 IRA deduction. . . . 32

33 Student loan interest deduction. . . . 33

34 Tuition and fees. Attach Form 8917. . . . 34

35 Domestic production activities deduction. Attach Form 8903. . . . 35

36 Add lines 23 through 35. . . . 36 71,918.

37 Subtract line 36 from line 22. This is your adjusted gross income. . . . 37 403,870.

BAA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions, FDIA0112L 12/30/15 Form 1040 (2015)

103-001



Tax and Credits

Standard Deduction for -

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:
Single or Married filing separately, \$6,300
Married filing jointly or Qualifying widow(er), \$12,600
Head of household, \$9,250

38	Amount from line 37 (adjusted gross income)	38	403,870.
39a	Check if: <input type="checkbox"/> You were born before January 2, 1951, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1951, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 39a		
	b If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/> 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	57,680.
41	Subtract line 40 from line 38	41	346,190.
42	Exemptions. If line 38 is \$154,950 or less, multiply \$4,000 by the number on line 6d. Otherwise, see instrs.	42	5,760.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	340,430.
44	Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 c <input type="checkbox"/> b <input type="checkbox"/> Form 4972	44	84,349.
45	Alternative minimum tax (see instructions). Attach Form 6251	45	12,180.
46	Excess advance premium tax credit repayment. Attach Form 8962	46	
47	Add lines 44, 45, and 46	47	96,529.
48	Foreign tax credit. Attach Form 1116 if required	48	
49	Credit for child and dependent care expenses. Attach Form 2441	49	
50	Education credits from Form 8863, line 19	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit. Attach Schedule 8812, if required	52	
53	Residential energy credits. Attach Form 5695	53	
54	Other crs from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	
55	Add lines 48 through 54. These are your total credits	55	
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	96,529.
57	Self-employment tax. Attach Schedule SE	57	22,178.
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60a	Household employment taxes from Schedule H	60a	
	b First-time homebuyer credit repayment. Attach Form 5405 if required	60b	
61	Health care: individual responsibility (see instructions) Full-year coverage <input checked="" type="checkbox"/>	61	
62	Taxes from: a <input checked="" type="checkbox"/> Form 8959 b <input checked="" type="checkbox"/> Form 8960 c <input type="checkbox"/> Instrs; enter code(s)	62	2,043.
63	Add lines 58 through 62. This is your total tax	63	120,750.

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	25,613.
65	2015 estimated tax payments and amount applied from 2014 return	65	74,000.
66a	Earned income credit (EIC)	66a	
	b Nontaxable combat pay election <input type="checkbox"/> 66b		
67	Additional child tax credit. Attach Schedule 8812	67	
68	American opportunity credit from Form 8863, line 8	68	
69	Net premium tax credit. Attach Form 8962	69	
70	Amount paid with request for extension to file	70	
71	Excess social security and tier 1 RRTA tax withheld	71	137.
72	Credit for federal tax on fuels. Attach Form 4136	72	
73	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	73	
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	99,750.

Refund

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	
76a	Amount of line 75 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/> 76a		
	b Routing number <input type="checkbox"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d Account number <input type="checkbox"/>		
77	Amount of line 75 you want applied to your 2016 estimated tax	77	
78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions	78	21,162.
79	Estimated tax penalty (see instructions)	79	162.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☒ Yes. Complete below. ☐ No

Designee's name **SALVATORE PERETORE** Phone no. **(607) 785-4070** Personal identification number (PIN) **22222**

Sign Here

Joint return? See instructions.
Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
SALVATORE PERETORE		DOCTOR	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		JUDGE	

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN
SALVATORE R. PERETORE	SALVATORE R. PERETORE			
Firm's name	SALVATORE R. PERETORE CPA			
Firm's address	2701 NORTH STREET			
	ENDICOTT, NY 13760			
	Firm's EIN 607-785-4070			

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on Form 1040

Itemized Deductions

Information about Schedule A and its separate instructions is at www.irs.gov/schedulea.
Attach to Form 1040.

OMB No. 1545-0074

2015

Attachment
Sequence No. 07

JULIA AND RICHARD II MILLER

Your social security number

Medical and Dental Expenses	Caution: Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see instructions)	1		
	2	Enter amount from Form 1040, line 38.	2		
	3	Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1951, multiply line 2 by 7.5% (.075) instead	3		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	0.	
Taxes You Paid	5 State and local (check only one box):				
	a	<input checked="" type="checkbox"/> Income taxes, or	5	30,970.	
	b	<input type="checkbox"/> General sales taxes			
	6	Real estate taxes (see instructions)	6	14,540.	
	7	Personal property taxes	7		
	8	Other taxes. List type and amount ▶ OAKDALE DR 2,586.	8	2,586.	
	9	Add lines 5 through 8.	9	48,096.	
	Interest You Paid	10	Home mtg interest and points reported to you on Form 1098.	10	8,850.
11		Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶			
			11		
12		Points not reported to you on Form 1098. See instrs for spcl rules.	12		
13		Mortgage insurance premiums (see instructions)	13		
14		Investment interest. Attach Form 4952 if required. (See instrs.)	14		
15		Add lines 10 through 14.	15	8,850.	
Gifts to Charity		16	Gifts by cash or check. If you made any gift of \$250 or more, see instrs.	16	2,862.
		17	Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500.	17	
		18	Carryover from prior year	18	
	19	Add lines 16 through 18.	19	2,862.	
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20	0.	
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses — job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶ FORM 2106 (TAXPAYER) 8,018.	21	8,018.	
	22	Tax preparation fees	22	750.	
	23	Other expenses — investment, safe deposit box, etc. List type and amount ▶	23		
	24	Add lines 21 through 23.	24	8,768.	
	25	Enter amount from Form 1040, line 38.	25	403,870.	
	26	Multiply line 25 by 2% (.02)	26	8,077.	
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27	691.	
	Other Miscellaneous Deductions	28	Other — from list in instructions. List type and amount ▶	28	0.
Total Itemized Deductions	29	Is Form 1040, line 38, over \$154,950? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input checked="" type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.	REDUCTION -2,819.	29	57,680.
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here.			

SCHEDULE B
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

► Attach to Form 1040A or 1040.

► Information about Schedule B and its instructions is at www.irs.gov/scheduleb.

OMB No. 1545-0074

2015

Attachment
Sequence No. 08

Name(s) shown on return

JULIA AND RICHARD II MILLER

Your social security number

Part I		Amount
Interest (See instructions for Form 1040A, or Form 1040, line 8a.)	1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also show that buyer's social security number and address ►	
	SEFCU	18.
2 Add the amounts on line 1	2	18.
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815	3	
4 Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a. ►	4	18.

Part II		Amount
Ordinary Dividends (See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)	5 List name of payer ►	
	AT&T	177.
	EXCEL SECURITIES	101.
	HOME DEPOT	537.
	INVESCO INVESTMENT SVCS	71.
	MORGAN STANLEY	150.
	OPPENHEIMER	38.
	PEPCO HOLDINGS	1,948.
	PFIZER	456.
	VANGUARD	2,045.
WELLS FARGO	1,108.	
6 Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a. ►	6	6,631.

Part III		Yes	No
Foreign Accounts and Trusts (See instructions on back.)	7a At any time during 2015, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions		X
	If 'Yes,' are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements		
	b If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ►		
8 During 2015, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If 'Yes,' you may have to file Form 3520. See instructions on back.		X	

SCHEDULE D

(Form 1040)

OMB No. 1545-0074

Capital Gains and Losses

▶ Attach to Form 1040 or Form 1040NR.

 ▶ Information about Schedule D and its separate instructions is at www.irs.gov/scheduled.

▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

2015

 Attachment
Sequence No. **12**

 Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

JULIA AND RICHARD II MILLER

Your social security number

Part I Short-Term Capital Gains and Losses — Assets Held One Year or Less

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7

Part II Long-Term Capital Gains and Losses — Assets Held More Than One Year

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b	18,357.	11,234.		7,123.
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instrs				13 6,301.
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back				15 13,424.

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule D (Form 1040) 2015

FDIA0512L 12/08/15

103-005

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)
▶ Attach to Form 1040, 1040NR, or Form 1041.

▶ Information about Schedule E and its separate instructions is at www.irs.gov/schedulee.

OMB No. 1545-0074

2015

Attachment
Sequence No. **13**

Name(s) shown on return

JULIA AND RICHARD II MILLER

Your social security number

Part I **Income or Loss From Rental Real Estate and Royalties** Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

- A** Did you make any payments in 2015 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☒ No
B If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

1 a Physical address of each property (street, city, state, ZIP code)			
A 394 MAIN STREET, JOHNSON CITY, NY 13790			
B 339 OAKDALE ROAD, JOHNSON CITY, NY 13790			
C 2304 NORTH STREET, ENDWELL, NY 13760			
1 b Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days
A 1	A		
B 1	B		
C 2	C		

Type of Property:

- 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income:		Properties:	A	B	C
3 Rents received		3		1,200.	6,000.
4 Royalties received		4			
Expenses:					
5 Advertising		5			
6 Auto and travel (see instructions)		6			
7 Cleaning and maintenance		7			
8 Commissions		8			
9 Insurance		9	3,522.	522.	
10 Legal and other professional fees		10			
11 Management fees		11			
12 Mortgage interest paid to banks, etc (see instructions)		12			
13 Other interest		13			
14 Repairs		14	4,073.	794.	609.
15 Supplies		15		381.	398.
16 Taxes		16	1,342.	5,441.	
17 Utilities		17			
18 Depreciation expense or depletion		18	1,502.	797.	3,819.
19 Other (list) ▶ SEE STM 1 SEE STM 2		19	1,268.	501.	
20 Total expenses. Add lines 5 through 19.		20	11,707.	8,436.	4,826.
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198		21	-11,707.	-7,236.	1,174.
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)		22	-726.	-448.	
23 a Total of all amounts reported on line 3 for all rental properties	23 a			7,200.	
b Total of all amounts reported on line 4 for all royalty properties	23 b				
c Total of all amounts reported on line 12 for all properties	23 c				
d Total of all amounts reported on line 18 for all properties	23 d			6,118.	
e Total of all amounts reported on line 20 for all properties	23 e			24,969.	
24 Income. Add positive amounts shown on line 21. Do not include any losses	24				1,174.
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25				-1,174.
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26				

BAA For Paperwork Reduction Act Notice, see the separate instructions.

FDI22301L 07/31/15

Schedule E (Form 1040) 2015

2015

FEDERAL STATEMENTS

PAGE 1

CLIENT 12300

JULIA AND RICHARD II MILLER

8/02/17

01:42PM

STATEMENT 1
SCHEDULE E, LINE 19 - 394 MAIN STREET
OTHER RENTAL AND ROYALTY EXPENSES

WATER& SEWER.....	\$	1,268.
TOTAL	\$	<u>1,268.</u>

STATEMENT 2
SCHEDULE E, LINE 19 - 339 OAKDALE ROAD
OTHER RENTAL AND ROYALTY EXPENSES

WATER& SEWER.....	\$	501.
TOTAL	\$	<u>501.</u>

Name(s) shown on return. Do not enter name and social security number if shown on Page 1.

Your social security number

JULIA AND RICHARD II MILLER

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

Note: If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See instructions.

- 27 Are you reporting any loss not allowed in a prior year due to the at-risk, excess farm loss, or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered 'Yes,' see instructions before completing this section. ☐ Yes ☒ No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A	SOUTHERN TIER PULMONARY & CRITICAL CARE LLC	P			
B	TRUST OF JULIA MILLER	P			
C					
D					

Passive Income and Loss		Nonpassive Income and Loss		
(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562	(j) Nonpassive income from Schedule K-1
A			737.	288,219.
B	PTP			
C				
D				
29a Totals.....				288,219.
b Totals.....			737.	
30 Add columns (g) and (j) of line 29a.....			30	288,219.
31 Add columns (f), (h), and (i) of line 29b.....			31	-737.
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below.....			32	287,482.

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer ID no.
A	JULIA MILLER TRUST	
B		

Passive Income and Loss		Nonpassive Income and Loss	
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A			
B			
34a Totals.....			
b Totals.....			
35 Add columns (d) and (f) of line 34a.....		35	
36 Add columns (c) and (e) of line 34b.....		36	
37 Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below.....		37	

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) — Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below.....				39

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below.....	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18.....	41	287,482.
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code V; and Schedule K-1 (Form 1041), box 14, code F (see instructions).....	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules.....	43	

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

► Information about Schedule SE and its separate instructions is at www.irs.gov/schedulese.
► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2015

Attachment
Sequence No. 17

Name of person with self-employment income (as shown on Form 1040 or Form 1040NR)

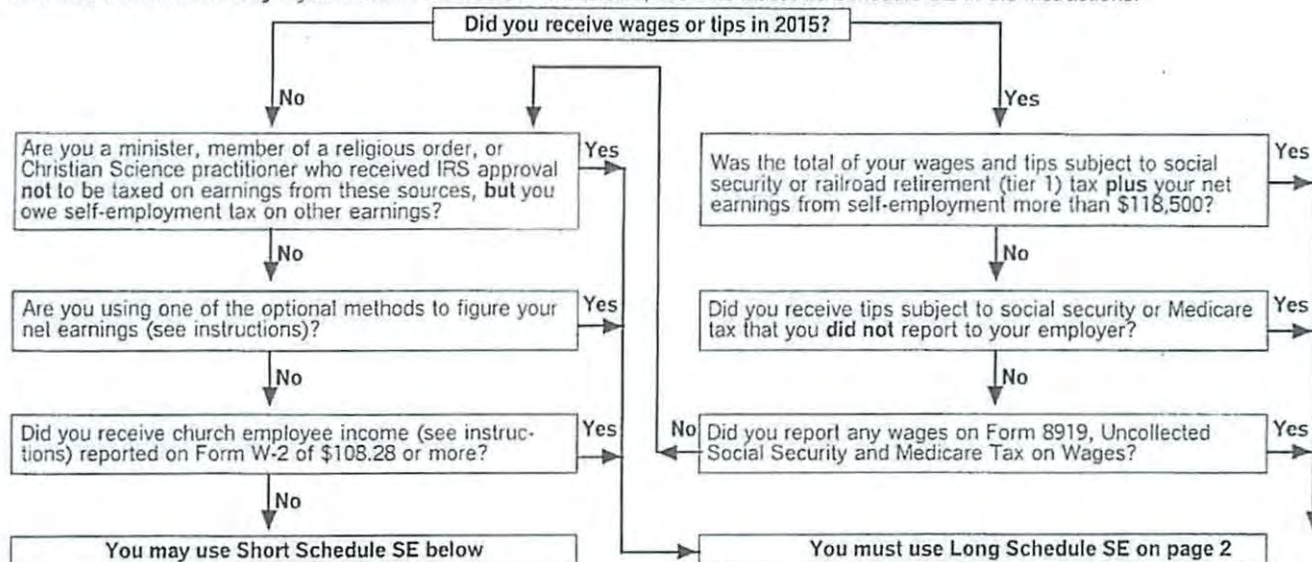
JULIA MILLER

Social security number of person
with self-employment income ►

Before you begin: To determine if you must file Schedule SE, see the instructions.

May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note. Use this flowchart **only** if you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.



Section A — Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

1 a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. SEE STATEMENT 3	1 a	
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z	1 b	
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report	2	279,464.
3 Combine lines 1a, 1b, and 2	3	279,464.
4 Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; do not file this schedule unless you have an amount on line 1b	4	258,085.
Note. If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.		
5 Self-employment tax. If the amount on line 4 is: • \$118,500 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 57, or Form 1040NR, line 55 • More than \$118,500, multiply line 4 by 2.9% (.029). Then, add \$14,694 to the result. Enter the total here and on Form 1040, line 57, or Form 1040NR, line 55	5	22,178.
6 Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27	6	11,089.

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule SE (Form 1040) 2015

FDIA1101L 10/22/15

Unreimbursed Employee Business Expenses

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Form 2106 and its separate instructions is available at www.irs.gov/form2106.**2015**Attachment
Sequence No. **129A**

Your name

JULIA MILLER

Occupation in which you incurred expenses

JUDGE

Social security number

You Can Use This Form Only if All of the Following Apply.

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2015.

Caution: You can use the standard mileage rate for 2015 **only if:** (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, **or** (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

Part I Figure Your Expenses

1 Complete Part II. Multiply line 8a by 57.5¢ (.575). Enter the result here	1	
2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work	2	120.
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	3	331.
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment	4	7,567.
5 Meals and entertainment expenses: \$ _____ x 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.)	5	
6 Total expenses. Add lines 1 through 5. Enter here and on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	6	8,018.

Part II Information on Your Vehicle. Complete this part **only** if you are claiming vehicle expense on line 1.

7 When did you place your vehicle in service for business use? (month, day, year) ▶ _____

8 Of the total number of miles you drove your vehicle during 2015, enter the number of miles you used your vehicle for:

a Business _____ b Commuting (see instructions) _____ c Other _____

9 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

10 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

11 a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If 'Yes,' is the evidence written? ☐ Yes ☐ No

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Form 2106-EZ (2015)

Form 4562

Depreciation and Amortization (Including Information on Listed Property)

OMB No. 1545-0172

2015

Department of the Treasury
Internal Revenue Service (99)

► Attach to your tax return.
► Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.

Attachment
Sequence No. 179

Name(s) shown on return

JULIA AND RICHARD II MILLER

Business or activity to which this form relates

Identifying number

PART I - SUMMARY

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions).....	1	500,000.
2	Total cost of section 179 property placed in service (see instructions).....	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions).....	3	2,000,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	4	0.
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions.....	5	500,000.
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
	FROM SCHEDULE K-1		737.
7	Listed property. Enter the amount from line 29.....	7	0.
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7.....	8	737.
9	Tentative deduction. Enter the smaller of line 5 or line 8.....	9	737.
10	Carryover of disallowed deduction from line 13 of your 2014 Form 4562.....	10	0.
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs).....	11	429,064.
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11.....	12	737.
13	Carryover of disallowed deduction to 2016. Add lines 9 and 10, less line 12.....	13	0.

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions).....	14	
15	Property subject to section 168(f)(1) election.....	15	
16	Other depreciation (including ACRS).....	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2015.....	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here..... <input type="checkbox"/>		

Section B - Assets Placed in Service During 2015 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property.....						
b 5-year property.....						
c 7-year property.....						
d 10-year property.....						
e 15-year property.....						
f 20-year property.....						
g 25-year property.....			25 yrs		S/L	
h Residential rental property.....			27.5 yrs	MM	S/L	
i Nonresidential real property.....			27.5 yrs	MM	S/L	
			39 yrs	MM	S/L	
				MM	S/L	

Section C - Assets Placed in Service During 2015 Tax Year Using the Alternative Depreciation System

20a Class life.....					S/L	
b 12-year.....			12 yrs		S/L	
c 40-year.....			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28.....	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions.....	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs.....	23	

BAA For Paperwork Reduction Act Notice, see separate instructions.

FDI20812L 10/27/15

Form 4562 (2015)

103-011

Alternative Minimum Tax – Individuals

► Information about Form 6251 and its separate instructions is at www.irs.gov/form6251.
► Attach to Form 1040 or Form 1040NR.

2015

Attachment
Sequence No. 32

Name(s) shown on Form 1040 or Form 1040NR

JULIA AND RICHARD II MILLER

Your social security number

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	346,190.
2	Medical and dental. If you or your spouse was 65 or older, enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-	2	
3	Taxes from Schedule A (Form 1040), line 9	3	48,096.
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	4	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	691.
6	If Form 1040, line 38, is \$154,950 or less, enter -0-. Otherwise, see instructions	6	-2,819.
7	Tax refund from Form 1040, line 10 or line 21	7	
8	Investment interest expense (difference between regular tax and AMT)	8	
9	Depletion (difference between regular tax and AMT)	9	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
11	Alternative tax net operating loss deduction	11	
12	Interest from specified private activity bonds exempt from the regular tax	12	
13	Qualified small business stock, see instructions	13	
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	
19	Passive activities (difference between AMT and regular tax income or loss)	19	
20	Loss limitations (difference between AMT and regular tax income or loss)	20	
21	Circulation costs (difference between regular tax and AMT)	21	
22	Long-term contracts (difference between AMT and regular tax income)	22	
23	Mining costs (difference between regular tax and AMT)	23	
24	Research and experimental costs (difference between regular tax and AMT)	24	
25	Income from certain installment sales before January 1, 1987	25	
26	Intangible drilling costs preference	26	
27	Other adjustments, including income-based related adjustments	27	
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$246,250, see instructions.)	28	392,158.

Part II Alternative Minimum Tax (AMT)

29	Exemption. (If you were under age 24 at the end of 2015, see instructions.)		
IF your filing status is ... AND line 28 is not over ... THEN enter on line 29			
Single or head of household ... \$119,200 ... \$53,600			
Married filing jointly or qualifying widow(er) ... 158,900 ... 83,400			
Married filing separately ... 79,450 ... 41,700			
	If line 28 is over the amount shown above for your filing status, see instructions.	29	25,085.
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34.	30	367,073.
31	• If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 64 here. • All others: If line 30 is \$185,400 or less (\$92,700 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,708 (\$1,854 if married filing separately) from the result.	31	96,529.
32	Alternative minimum tax foreign tax credit (see instructions)	32	
33	Tentative minimum tax. Subtract line 32 from line 31.	33	96,529.
34	Add Form 1040, line 44 (minus any tax from Form 4972), and Form 1040, line 45. Subtract from the result any foreign tax credit from Form 1040, line 48. If you used Schedule J to figure your tax on Form 1040, line 44, refigure that tax without using Schedule J before completing this line (see instructions).	34	84,349.
35	AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	12,180.

Passive Activity Loss Limitations

OMB No. 1545-1008

Department of the Treasury
Internal Revenue Service (99)

► See separate instructions.
► Attach to Form 1040 or Form 1041.
► Information about Form 8582 and its instructions is available at www.irs.gov/form8582.

2015

Attachment
Sequence No. 88

Name(s) shown on return

Identifying number

JULIA AND RICHARD II MILLER

Part I 2015 Passive Activity Loss

Caution: Complete Worksheets 1, 2, and 3 before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see Special Allowance for Rental Real Estate Activities in the instructions.)

1 a Activities with net income (enter the amount from Worksheet 1, column (a))	1 a	1,174.	
b Activities with net loss (enter the amount from Worksheet 1, column (b))	1 b	-18,943.	
c Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1 c		
d Combine lines 1a, 1b, and 1c	1 d		-17,769.

Commercial Revitalization Deductions From Rental Real Estate Activities

2 a Commercial revitalization deductions from Worksheet 2, column (a)	2 a		
b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2 b		
c Add lines 2a and 2b	2 c		

All Other Passive Activities

3 a Activities with net income (enter the amount from Worksheet 3, column (a))	3 a		
b Activities with net loss (enter the amount from Worksheet 3, column (b))	3 b		
c Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3 c		
d Combine lines 3a, 3b, and 3c	3 d		

4 Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used	4		-17,769.
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- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
 - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
 - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II or Part III. Instead, go to line 15.

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

5 Enter the smaller of the loss on line 1d or the loss on line 4	5	17,769.
6 Enter \$150,000. If married filing separately, see instructions	6	150,000.
7 Enter modified adjusted gross income, but not less than zero (see instrs)	7	414,959.
Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.		
8 Subtract line 7 from line 6	8	
9 Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions	9	
10 Enter the smaller of line 5 or line 9	10	0.
If line 2c is a loss, go to Part III. Otherwise, go to line 15.		

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

11 Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	11	
12 Enter the loss from line 4	12	
13 Reduce line 12 by the amount on line 10	13	
14 Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13	14	

Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total	15	1,174.
16 Total losses allowed from all passive activities for 2015. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16	1,174.

BAA For Paperwork Reduction Act Notice, see instructions.

Form 8582 (2015)

Form **8801****Credit for Prior Year Minimum Tax —
Individuals, Estates, and Trusts**

OMB No. 1545-1073

2015Department of the Treasury
Internal Revenue Service (99)▶ Information about Form 8801 and its separate instructions is at www.irs.gov/form8801.
▶ Attach to Form 1040, 1040NR, or 1041.Attachment
Sequence No. **74**

Name(s) shown on return

Identifying number

JULIA AND RICHARD II MILLER**Part I Net Minimum Tax on Exclusion Items**

1	Combine lines 1, 6, and 10 of your 2014 Form 6251. Estates and trusts, see instructions	1	
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	
3	Minimum tax credit net operating loss deduction (see instructions)	3	
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$242,450 and you were married filing separately for 2014, see instructions	4	0.
5	Enter: \$82,100 if married filing jointly or qualifying widow(er) for 2014; \$52,800 if single or head of household for 2014; or \$41,050 if married filing separately for 2014. Estates and trusts, enter \$23,500.	5	
6	Enter: \$156,500 if married filing jointly or qualifying widow(er) for 2014; \$117,300 if single or head of household for 2014; or \$78,250 if married filing separately for 2014. Estates and trusts, enter \$78,250.	6	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9.	7	0.
8	Multiply line 7 by 25% (0.25).	8	0.
9	Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2014, see instructions	9	0.
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10	0.
11	<ul style="list-style-type: none"> • If for 2014 you filed Form 2555 or 2555-EZ, see instructions for the amount to enter. • If for 2014 you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 18a and 19, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 55 here. Form 1040NR filers, see instructions. • All others: If line 10 is \$182,500 or less (\$91,250 or less if married filing separately for 2014), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (0.28) and subtract \$3,650 (\$1,825 if married filing separately for 2014) from the result. Form 1040NR filers, see instructions. 	11	
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11.	13	
14	Enter the amount from your 2014 Form 6251, line 34, or 2014 Form 1041, Schedule I, line 55.	14	
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15	0.

BAA For Paperwork Reduction Act Notice, see instructions.

Form 8801 (2015)

Department of the Treasury
Internal Revenue Service

► Information about Form 8889 and its separate instructions is available at www.irs.gov/form8889.
 ► Attach to Form 1040 or Form 1040NR.

Name(s) shown on Form 1040 or Form 1040NR

JULIA MILLER

Social security number of HSA
beneficiary. If both spouses have
HSAs, see instructions ►

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part I HSA Contributions and Deduction. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2015 (see instructions)	<input type="checkbox"/> Self-only <input type="checkbox"/> Family
2	HSA contributions you made for 2015 (or those made on your behalf), including those made from January 1, 2016, through April 18, 2016, that were for 2015. Do not include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions)	2
3	If you were under age 55 at the end of 2015, and on the first day of every month during 2015, you were, or were considered, an eligible individual with the same coverage, enter \$3,350 (\$6,650 for family coverage). All others, see instructions for the amount to enter	3
4	Enter the amount you and your employer contributed to your Archer MSAs for 2015 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2015, also include any amount contributed to your spouse's Archer MSAs	4
5	Subtract line 4 from line 3. If zero or less, enter -0-	5
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2015, see the instructions for the amount to enter	6
7	If you were age 55 or older at the end of 2015, married, and you or your spouse had family coverage under an HDHP at any time during 2015, enter your additional contribution amount (see instructions)	7
8	Add lines 6 and 7	8
9	Employer contributions made to your HSAs for 2015	9
10	Qualified HSA funding distributions	10
11	Add lines 9 and 10	11
12	Subtract line 11 from line 8. If zero or less, enter -0-	12
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25	13

Caution: If line 2 is more than line 13, you may have to pay an additional tax (see instructions).

Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2015 from all HSAs (see instructions)	14a	5,443.
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return (see instructions)	14b	
c	Subtract line 14b from line 14a	14c	5,443.
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	5,443.
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter 'HSA' and the amount	16	0.
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here	<input type="checkbox"/>	
b	Additional 20% tax (see instructions). Enter 20% (.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also include this amount in the total on Form 1040, line 62, or Form 1040NR, line 60. Check box c on Form 1040, line 62, or box b on Form 1040NR, line 60. Enter 'HSA' and the amount on the line next to the box	17b	

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Form 8889 (2015)

Additional Medicare Tax

- If any line does not apply to you, leave it blank. See separate instructions.
 ► Attach to Form 1040, 1040NR, 1040-PR, or 1040-SS.
 ► Information about Form 8959 and its instructions is at www.irs.gov/form8959.

OMB No. 1545-0074

2015Attachment
Sequence No. **71**

Name(s) shown on return

Your social security number

JULIA AND RICHARD II MILLER**Part I Additional Medicare Tax on Medicare Wages**

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5...	1	140,845.	
2	Unreported tips from Form 4137, line 6	2		
3	Wages from Form 8919, line 6	3		
4	Add lines 1 through 3	4	140,845.	
5	Enter the following amount for your filing status: Married filing jointly..... \$250,000 Married filing separately..... \$125,000 Single, Head of household, or Qualifying widow(er).... \$200,000	5	250,000.	
6	Subtract line 5 from line 4. If zero or less, enter -0-	6		0.
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (.009). Enter here and go to Part II.	7		

Part II Additional Medicare Tax on Self-Employment Income

8	Self-employment income from Schedule SE (Form 1040), Section A, line 4, or Section B, line 6. If you had a loss, enter -0- (Form 1040-PR and Form 1040-SS filers, see instructions.)	8	258,085.	
9	Enter the following amount for your filing status: Married filing jointly..... \$250,000 Married filing separately..... \$125,000 Single, Head of household, or Qualifying widow(er).... \$200,000	9	250,000.	
10	Enter the amount from line 4	10	140,845.	
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	109,155.	
12	Subtract line 11 from line 8. If zero or less, enter -0-	12		148,930.
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (.009). Enter here and go to Part III.	13		1,340.

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

14	Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions)	14		
15	Enter the following amount for your filing status: Married filing jointly..... \$250,000 Married filing separately..... \$125,000 Single, Head of household, or Qualifying widow(er).... \$200,000	15		
16	Subtract line 15 from line 14. If zero or less, enter -0-	16		
17	Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (.009). Enter here and go to Part IV.	17		

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Form 1040, line 62, (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions) and go to Part V.	18		1,340.
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Part V Withholding Reconciliation

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6.	19	2,042.	
20	Enter the amount from line 1	20	140,845.	
21	Multiply line 20 by 1.45% (.0145). This is your regular Medicare tax withholding on Medicare wages.	21	2,042.	
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages.	22		
23	Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions).	23		
24	Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, line 64 (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions).	24		

**Net Investment Income Tax –
Individuals, Estates, and Trusts**

OMB No. 1545-2227

2015

Attachment
Sequence No. **72**

▶ Attach to your tax return.
▶ Information about Form 8960 and its separate instructions is at www.irs.gov/form8960.

Name(s) shown on your tax return

JULIA AND RICHARD II MILLER

Your social security number or EIN

Part I Investment Income

- ☐ Section 6013(g) election (see instructions)
☐ Section 6013(h) election (see instructions)
☐ Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions).....	1	18.
2	Ordinary dividends (see instructions).....	2	6,631.
3	Annuities (see instructions).....	3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions).....	4a	287,482.
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions).....	4b	-287,482.
c	Combine lines 4a and 4b.....	4c	
5a	Net gain or loss from disposition of property (see instructions).....	5a	13,424.
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions).....	5b	
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions).....	5c	
d	Combine lines 5a through 5c.....	5d	13,424.
6	Adjustments to investment income for certain CFCs and PFICs (see instructions).....	6	
7	Other modifications to investment income (see instructions).....	7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7.....	8	20,073.

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions).....	9a	
b	State, local, and foreign income tax (see instructions).....	9b	1,539.
c	Miscellaneous investment expenses (see instructions).....	9c	
d	Add lines 9a, 9b, and 9c.....	9d	1,539.
10	Additional modifications (see instructions).....	10	37.
11	Total deductions and modifications. Add lines 9d and 10.....	11	1,576.

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11 from Part I, line 8. Individuals complete lines 13-17. Estates and trusts complete lines 18a-21. If zero or less, enter -0-.....	12	18,497.
Individuals:			
13	Modified adjusted gross income (see instructions).....	13	403,870.
14	Threshold based on filing status (see instructions).....	14	250,000.
15	Subtract line 14 from line 13. If zero or less, enter -0-.....	15	153,870.
16	Enter the smaller of line 12 or line 15.....	16	18,497.
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (.038). Enter here and include on your tax return (see instructions).....	17	703.
Estates and Trusts:			
18a	Net investment income (line 12 above).....	18a	
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions).....	18b	
c	Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0-.....	18c	
19a	Adjusted gross income (see instructions).....	19a	
b	Highest tax bracket for estates and trusts for the year (see instructions).....	19b	
c	Subtract line 19b from line 19a. If zero or less, enter -0-.....	19c	
20	Enter the smaller of line 18c or line 19c.....	20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (.038). Enter here and include on your tax return (see instructions).....	21	



Department of Taxation and Finance

NYIA1312L 11/18/15

Resident Income Tax Return

New York State • New York City • Yonkers • MCTMT

IT-201

For the full year January 1, 2015, through December 31, 2015, or fiscal year beginning ... and ending ...

15

For help completing your return, see the instructions, Form IT-201-I.

Your first name	MI	Your last name (for a joint return, enter spouse's name on line below)	Your date of birth (mmddyyyy)	Your social security number
JULIA		MILLER		
Spouse's first name	MI	Spouse's last name	Spouse's date of birth (mmddyyyy)	Spouse's social security number
RICHARD		MILLER II		
Mailing address (see instructions, page 13) (number and street or PO box)			Apartment number	New York State county of residence
				BROOME
City, village, or post office	State	ZIP code	Country (if not United States)	School district name
	NY			JOHNSON CITY
Taxpayer's permanent home address (see instructions, page 13) (number and street or rural route)			Apartment number	School district code number
				313
City, village, or post office	State	ZIP code	Taxpayer's date of death (mmddyyyy)	Spouse's date of death (mmddyyyy)
	NY			

- A Filing status** (mark an X in one box):
- 1 ☐ Single
- 2 ☒ Married filing joint return (enter spouse's social security number above)
- 3 ☐ Married filing separate return (enter spouse's social security number above)
- 4 ☐ Head of household (with qualifying person)
- 5 ☐ Qualifying widow(er) with dependent child

B Did you itemize your deductions on your 2015 federal income tax return? Yes ☒ No ☐

C Can you be claimed as a dependent on another taxpayer's federal return? Yes ☐ No ☒

D1 Did you have a financial account located in a foreign country? (see page 14) Yes ☐ No ☒

D2 Yonkers residents and Yonkers part-year residents only:

(1) Did you receive a property tax freeze credit? (see page 14) Yes ☐ No ☐

(2) If Yes, enter the amount 00

E (1) Did you or your spouse maintain living quarters in NYC during 2015? (see page 14) Yes ☐ No ☒

(2) Enter the number of days spent in NYC in 2015 (any part of a day spent in NYC is considered a day)

F NYC residents and NYC part-year residents only (see page 14):

(1) Number of months you lived in NYC in 2015

(2) Number of months your spouse lived in NYC in 2015

G Enter your 2-character special condition code(s) if applicable (see page 14)

H Dependent exemption information (see page 15)

First name	MI	Last name	Relationship	Social security number	Date of birth (mmddyyyy)
			SON		
			DAUGHTER		
			DAUGHTER		
			SON		

If more than 7 dependents, mark an X in the box. ☐

201001151032



For office use only



104-001

Your social security number

JULIA AND RICHARD II MILL

Federal income and adjustments (see page 15)

Whole dollars only

1	Wages, salaries, tips, etc.	1	140845	00
2	Taxable interest income.	2	18	00
3	Ordinary dividends	3	6631	00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25)	4		00
5	Alimony received	5		00
6	Business income or loss (submit a copy of federal Schedule C or C-EZ, Form 1040)	6		00
7	Capital gain or loss (if required, submit a copy of federal Schedule D, Form 1040)	7	13424	00
8	Other gains or losses (submit a copy of federal Form 4797)	8		00
9	Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box.	9		00
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box.	10		00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040)	11	287482	00
12	Rental real estate included in line 11	12		00
13	Farm income or loss (submit a copy of federal Schedule F, Form 1040)	13		00
14	Unemployment compensation	14		00
15	Taxable amount of social security benefits (also enter on line 27)	15		00
16	Other income (see page 15) Identify:	16		00
17	Add lines 1 through 11 and 13 through 16	17	448400	00
18	Total federal adjustments to income (see page 15) Identify: SEE STATEMENT 1	18	71918	00
19	Federal adjusted gross income (subtract line 18 from line 17)	19	376482	00

New York additions (see page 16)

20	Interest income on state and local bonds and obligations (but not those of NYS or its local governments)	20		00
21	Public employee 414(h) retirement contributions from your wage and tax statements (see page 16)	21		00
22	New York's 529 college savings program distributions (see page 16)	22		00
23	Other (Form IT-225, line 9)	23		00
24	Add lines 19 through 23	24	376482	00

New York subtractions (see page 17)

25	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	25		00
26	Pensions of NYS and local governments and the federal government (see page 17)	26		00
27	Taxable amount of social security benefits (from line 15)	27		00
28	Interest income on U.S. government bonds	28		00
29	Pension and annuity income exclusion (see page 18)	29		00
30	New York's 529 college savings program deduction/earnings	30		00
31	Other (Form IT-225, line 18)	31		00
32	Add lines 25 through 31	32		00
33	New York adjusted gross income (subtract line 32 from line 24)	33	376482	00

Standard deduction or itemized deduction (see page 20)

34	Enter your standard deduction (table on page 20) or your itemized deduction (from Form IT-201-D) Mark an X in the appropriate box: <input type="checkbox"/> Standard - or - <input checked="" type="checkbox"/> Itemized	34	21819	00
35	Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank)	35	354663	00
36	Dependent exemptions (enter the number of dependents listed in item H; see page 20)	36	4 000	00
37	Taxable income (subtract line 36 from line 35)	37	350663	00

201002151032



Name(s) as shown on page 1	Your social security number
JULIA AND RICHARD II MILLER	

Tax computation, credits, and other taxes

38	Taxable income (from line 37 on page 2)	38	350663	00
39	NYS tax on line 38 amount (see page 21)	39	24020	00
40	NYS household credit (page 21, table 1, 2, or 3)	40		00
41	Resident credit (see page 22)	41		00
42	Other NYS nonrefundable credits (Form IT-201-ATT, line 7)	42		00
43	Add lines 40, 41, and 42	43		00
44	Subtract line 43 from line 39 (if line 43 is more than line 39, leave blank)	44	24020	00
45	Net other NYS taxes (Form IT-201-ATT, line 30)	45		00
46	Total New York State taxes (add lines 44 and 45)	46	24020	00

New York City and Yonkers taxes, credits, and surcharges, and MCTMT

47	NYC resident tax on line 38 amount (see page 22)	47		00
48	NYC household credit (page 22, table 4, 5, or 6)	48		00
49	Subtract line 48 from line 47 (if line 48 is more than line 47, leave blank)	49		00
50	Part-year NYC resident tax (Form IT-360.1)	50		00
51	Other NYC taxes (Form IT-201-ATT, line 34)	51		00
52	Add lines 49, 50, and 51	52		00
53	NYC nonrefundable credits (Form IT-201-ATT, line 10)	53		00
54	Subtract line 53 from line 52 (if line 53 is more than line 52, leave blank)	54		00
54a	MCTMT net earnings base	54a		00
54b	MCTMT	54b		00
55	Yonkers resident income tax surcharge (see page 25)	55		00
56	Yonkers nonresident earnings tax (Form Y-203)	56		00
57	Part-year Yonkers resident income tax surcharge (Form IT-360.1)	57		00
58	Total New York City and Yonkers taxes / surcharges and MCTMT (add lines 54 and 54b through 57)	58		00
59	Sales or use tax (see page 26; do not leave line 59 blank)	59	196	00

See instructions on pages 22 through 25 to compute New York City and Yonkers taxes, credits, and surcharges, and MCTMT.

**Voluntary contributions** (see page 27)

60a	Return a Gift to Wildlife	60a		00
60b	Missing/Exploited Children Fund	60b		00
60c	Breast Cancer Research Fund	60c		00
60d	Alzheimer's Fund	60d		00
60e	Olympic Fund (\$2 or \$4; see page 27)	60e		00
60f	Prostate and Testicular Cancer Research and Education Fund	60f		00
60g	9/11 Memorial	60g		00
60h	Volunteer Firefighting & EMS Recruitment Fund	60h		00
60i	Teen Health Education	60i		00
60j	Veterans Remembrance	60j		00
60k	Homeless Veterans	60k		00
60l	Mental Illness Anti-Stigma Fund	60l		00
60m	Women's Cancers Education and Prevention Fund	60m		00
60	Total voluntary contributions (add lines 60a through 60m)	60		00
61	Total New York State, New York City, Yonkers, and sales or use taxes, MCTMT, and voluntary contributions (add lines 46, 58, 59, and 60)	61	24216	00

201003151032



Your social security number

JULIA AND RICHARD II MILLER

62 Enter amount from line 61

62 24216 00

Payments and refundable credits (see page 28)

63 Empire State child credit	63	00
63a Family tax relief credit	63a	00
64 NYS/NYC child and dependent care credit	64	00
65 NYS earned income credit (EIC)	65	00
66 NYS noncustodial parent EIC	66	00
67 Real property tax credit	67	00
68 College tuition credit	68	00
69 NYC school tax credit (also complete F on page 1; see page 29)	69	00
70 NYC earned income credit	70	00
70a NYC enhanced real property tax credit	70a	00
71 Other refundable credits (Form IT-201-ATT, line 18)	71	00
72 Total New York State tax withheld	72	8842 00
73 Total New York City tax withheld	73	00
74 Total Yonkers tax withheld	74	00
75 Total estimated tax payments and amount paid with Form IT-370	75	20000 00

If applicable, complete Form(s) IT-2 and/or IT-1099-R and submit them with your return (see page 12).

76 Total payments (add lines 63 through 75)

76 28842 00

Your refund, amount you owe, and account information (see pages 31 through 33)

77 Amount overpaid (if line 76 is more than line 62, subtract line 62 from line 76)

77 4626 00

78 Amount of line 77 to be refunded

Mark one refund choice: ☐ direct deposit (fill in line 83) - or - ☐ debit card - or - ☒ paper check

78 4626 00

79 Amount of line 77 that you want applied to your

2016 estimated tax (see instructions)

79 00

See page 31 for information about your three refund choices. See page 32 for payment options.

80 Amount you owe (if line 76 is less than line 62, subtract line 76 from line 62). To pay by electronic funds withdrawal, mark an X in the box ☐ and fill in lines 83 and 84. If you pay by check or money order you must complete Form IT-201-V and mail it with your return.

80 00

81 Estimated tax penalty (include this amount in line 60 or reduce the overpayment on line 77; see page 32)

81 00

See page 35 for the proper assembly of your return.

82 Other penalties and interest (see page 32)

82 00

83 Account information for direct deposit or electronic funds withdrawal (see page 33).

If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 33) ☐83a Account type: ☐ Personal checking - or - ☐ Personal savings - or - ☐ Business checking - or - ☐ Business savings

83b Routing number

83c Account number

84 Electronic funds withdrawal (see page 33)

Date

Amount 00

Third-party designee? (see instr.)	Print designee's name	Designee's phone number	Personal identification number (PIN)
Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	SALVATORE PERETORE	(607) 785-4070	
E-mail:			

Paid preparer must complete (see instructions)		Preparer's NYTPRIN	NYTPRIN excl. code
Preparer's signature		Preparer's printed name	
SALVATORE R. PERETORE		SALVATORE R. PERETORE	
Firm's name (or yours, if self-employed)		Preparer's PTIN or SSN	
SALVATORE R. PERETORE			
Address		Employer's identification number	
2701 NORTH STREET			
ENDICOTT, NY 13760		Date	
E-mail: SALPERETORE@PERETORECPA.COM			

Taxpayer(s) must sign here	
Your signature	
Your occupation	
DOCTOR	
Spouse's signature and occupation (if joint return)	
JUDGE	
Date	Daytime phone number
	()
E-mail	

See instructions for where to mail your return.

201004151032





Resident Itemized Deduction Schedule

IT-201-D

Submit this form with Form IT-201. See instructions for completing Form IT-201-D in the instructions for Form IT-201.

Name(s) as shown on your Form IT-201 JULIA AND RICHARD II MILLER	Your social security number [REDACTED]
--	---

Whole dollars only

1 Medical and dental expenses (federal Schedule A, line 4)	1		00
2 Taxes you paid (federal Schedule A, line 9)	2	48096	00
3 Interest you paid (federal Schedule A, line 15)	3	8850	00
4 Gifts to charity (federal Schedule A, line 19)	4	2862	00
5 Casualty and theft losses (federal Schedule A, line 20)	5		00
6 Job expenses/miscellaneous deductions (federal Schedule A, line 27)	6	1238	00
7 Other miscellaneous deductions (federal Schedule A, line 28)	7		00
8 Enter amount from federal Schedule A, line 29	8	59049	00
9 State, local, and foreign income taxes (or general sales tax, if applicable) and other subtraction adjustments (see instructions)	9	29957	00
10 Subtract line 9 from line 8	10	29092	00
11 Addition adjustments (see instructions)	11		00
12 Add lines 10 and 11	12	29092	00
13 Itemized deduction adjustment (see instructions)	13	7273	00
14 Subtract line 13 from line 12	14	21819	00
15 College tuition itemized deduction (see Form IT-272)	15		00
16 New York State itemized deduction (add lines 14 and 15; enter on Form IT-201, line 34)	16	21819	00

201005151032



IT-2



Department of Taxation and Finance

Summary of W-2 Statements

New York State • New York City • Yonkers

Do not detach or separate the W-2 Records below. File Form IT-2 as an entire page with your return. See instructions.

W-2 Record 1

Box a Employee's social security number
for this W-2 Record

[REDACTED]

Box b Employer identification number (EIN)

[REDACTED]

Box c Employer's name and full address (including ZIP code)

TOWN OF UNION
3111 EAST MAIN STREET ENDWELL NY 13760

Box 1 Wages, tips, other compensation

546.00

Box 8 Allocated tips

00

Box 10 Dependent care benefits

00

Box 11 Nonqualified plans

00

Box 12a Amount

150.00

Code

G

Box 12b Amount

00

Code

D D

Box 12c Amount

00

Code

I

Box 12d Amount

00

Code

I

Box 14a Amount

00

Description

Box 14b Amount

00

Description

Box 14c Amount

00

Description

Box 14d Amount

00

Description

Box 13 Statutory employee

☐

Retirement plan

☒

Third-party sick pay

☐

Corrected (W-2c)

☐

NY State information:

Box 15a
NY State

NY

Box 16a NYS wages, tips, etc.

546.00

Box 17a NYS income tax withheld

8.00

Other state information:

Box 15b
other state

I

Box 16b Other state wages, tips, etc.

00

Box 17b Other state income tax withheld

00

NYC and Yonkers
information (see instr.):

Box 18 Local wages, tips, etc.

Locality a 00

Locality b 00

Box 19 Local income tax withheld

Locality a 00

Locality b 00

Box 20 Locality name

Locality a

Locality b

W-2 Record 2

Do not detach.

Box a Employee's social security number
for this W-2 Record

[REDACTED]

Box b Employer identification number (EIN)

[REDACTED]

Box c Employer's name and full address (including ZIP code)

VILLAGE OF JOHNSON CITY
243 MAIN STREET JOHNSON CITY NY 13790

Box 1 Wages, tips, other compensation

1224.00

Box 8 Allocated tips

00

Box 10 Dependent care benefits

00

Box 11 Nonqualified plans

00

Box 12a Amount

00

Code

G

Box 12b Amount

00

Code

I

Box 12c Amount

00

Code

I

Box 12d Amount

00

Code

I

Box 14a Amount

00

Description

Box 14b Amount

00

Description

Box 14c Amount

00

Description

Box 14d Amount

00

Description

Box 13 Statutory employee

☐

Retirement plan

☐

Third-party sick pay

☐

Corrected (W-2c)

☐

NY State information:

Box 15a
NY State

NY

Box 16a NYS wages, tips, etc.

1224.00

Box 17a NYS income tax withheld

00

Other state information:

Box 15b
other state

I

Box 16b Other state wages, tips, etc.

00

Box 17b Other state income tax withheld

00

NYC and Yonkers
information (see instr.):

Box 18 Local wages, tips, etc.

Locality a 00

Locality b 00

Box 19 Local income tax withheld

Locality a 00

Locality b 00

Box 20 Locality name

Locality a

Locality b

102001151032



104-006



Department of Taxation and Finance

NYIA5601L 12/01/15

Summary of W-2 Statements

New York State • New York City • Yonkers

IT-2

Do not detach or separate the W-2 Records below. File Form IT-2 as an entire page with your return. See instructions.

W-2 Record 1

Box a Employee's social security number for this W-2 Record

Box b Employer identification number (EIN)

Box c Employer's name and full address (including ZIP code)

VILLAGE OF JOHNSON CITY
243 MAIN STREET JOHNSON CITY NY 13790

Box 1 Wages, tips, other compensation

428.00

Box 8 Allocated tips

00

Box 10 Dependent care benefits

00

Box 11 Nonqualified plans

00

Box 12a Amount

00

Box 12b Amount

00

Box 12c Amount

00

Box 12d Amount

00

Code

00

Code

00

Code

00

Code

00

Box 14a Amount

00

Box 14b Amount

00

Box 14c Amount

00

Box 14d Amount

00

Description

Description

Description

Description

Box 13 Statutory employee

☐

Retirement plan

☐

Third-party sick pay

☐

Corrected (W-2c)

☐

NY State information:

Box 15a NY State

NY

Box 16a NYS wages, tips, etc.

428.00

Box 17a NYS income tax withheld

3.00

Other state information:

Box 15b other state

00

Box 16b Other state wages, tips, etc.

00

Box 17b Other state income tax withheld

00

NYC and Yonkers

information (see instr.):

Box 18 Local wages, tips, etc.

Locality a 00

Locality b 00

Box 19 Local income tax withheld

Locality a 00

Locality b 00

Box 20 Locality name

Locality a

Locality b

W-2 Record 2

Do not detach.

Box a Employee's social security number for this W-2 Record

Box b Employer identification number (EIN)

Box c Employer's name and full address (including ZIP code)

STATE OF NY
110 STATE ST ALBANY NY 12236

Box 1 Wages, tips, other compensation

138647.00

Box 8 Allocated tips

00

Box 10 Dependent care benefits

00

Box 11 Nonqualified plans

00

Box 12a Amount

24000.00

Box 12b Amount

00

Box 12c Amount

00

Box 12d Amount

00

Code

G

Code

00

Code

00

Code

00

Box 14a Amount

00

Box 14b Amount

00

Box 14c Amount

00

Box 14d Amount

00

Description

Description

Description

Description

Box 13 Statutory employee

☐

Retirement plan

☐

Third-party sick pay

☐

Corrected (W-2c)

☐

NY State information:

Box 15a NY State

NY

Box 16a NYS wages, tips, etc.

138647.00

Box 17a NYS income tax withheld

8831.00

Other state information:

Box 15b other state

00

Box 16b Other state wages, tips, etc.

00

Box 17b Other state income tax withheld

00

NYC and Yonkers

information (see instr.):

Box 18 Local wages, tips, etc.

Locality a 00

Locality b 00

Box 19 Local income tax withheld

Locality a 00

Locality b 00

Box 20 Locality name

Locality a

Locality b

102001151032



104-007

2015

NEW YORK STATEMENTS

PAGE 1

CLIENT 12300

JULIA AND RICHARD II MILLER

7/17/17

01:58PM

STATEMENT 1
FORM IT-201, LINE 18
ADJUSTMENTS TO INCOME

DEDUCTIBLE PORTION OF SE TAX.....	\$	11,089.
KEOGH PLAN & SELF-EMPLOYED SEP DEDUCTION.....		41,781.
SELF-EMPLOYED HEALTH INSURANCE DEDUCTION.....		19,048.
TOTAL	\$	<u>71,918.</u>

STATEMENT 2
FORM IT-201-D, LINE 9
STATE, LOCAL, FOREIGN TAX, OTHER SUBTRACTIONS

STATE, LOCAL, FOREIGN, AND GENERAL SALES TAXES.....	\$	30,970.
TOTAL	\$	<u>30,970.</u>

* SUBTRACTION LIMITED - SEE SUBTRACTION LIMITATION WORKSHEET



Department of Taxation and Finance

Amended Resident Income Tax Return

New York State • New York City • Yonkers • MCTMT

NY1A1512L 11/17/15

IT-201-XFor the full year January 1, 2015, through December 31, 2015, or fiscal year beginning
and ending .**15**

See the instructions, Form IT-201-X-1, for help completing your amended return.

Your first name	MI	Your last name (for a joint return, enter spouse's name on line below)	Your date of birth (mmdd/yyyy)	Your social security number
JULIA		MILLER		
Spouse's first name	MI	Spouse's last name	Spouse's date of birth (mmdd/yyyy)	Spouse's social security number
RICHARD		MILLER		
Mailing address (number and street or PO box)			Apartment number	New York State county of residence
				BROO
City, village, or post office	State	ZIP code	Country (if not United States)	School district name
	NY			JOHNSON CITY
Taxpayer's permanent home address (number and street or rural route)			Apartment number	School district code number
				313
City, village, or post office	State	ZIP code	Taxpayer's date of death (mmdd/yyyy)	Spouse's date of death (mmdd/yyyy)
	NY			

A Filing status

(mark an X in one box):

- 1 ☐ Single
- 2 ☒ Married filing joint return
(enter spouse's social security number above)
- 3 ☐ Married filing separate return
(enter spouse's social security number above)
- 4 ☐ Head of household (with qualifying person)
- 5 ☐ Qualifying widow(er) with dependent child

B Did you itemize your deductions on your 2015 federal income tax return? Yes ☒ No ☐**C** Can you be claimed as a dependent on another taxpayer's federal return? Yes ☐ No ☒**D1** Did you file an amended federal return? (see instructions) Yes ☒ No ☐**D2** Yonkers residents and Yonkers part-year residents only:

- (1) Did you receive a property tax freeze credit? Yes ☐ No ☐
- (2) If Yes, enter the amount. 00

E (1) Did you or your spouse maintain living quarters in NYC during 2015? Yes ☐ No ☒

(2) Enter the number of days spent in NYC in 2015 (any part of a day spent in NYC is considered a day). ..

F NYC residents and NYC part-year residents only:

- (1) Number of months you lived in NYC in 2015
- (2) Number of months your spouse lived in NYC in 2015

G Enter your 2-character special condition code(s) if applicable (see instructions).**H Dependent exemption information**

First name	MI	Last name	Relationship	Social security number	Date of birth (mmdd/yyyy)
			SON		
			DAUGHTER		
			DAUGHTER		
			SON		

If more than 7 dependents, mark an X in the box. ☐

For office use only



105-001

Your social security number

JULIA AND RICHARD II MILLER

Federal income and adjustments

Whole dollars only

1	Wages, salaries, tips, etc.	1	140845	00
2	Taxable interest income	2	18	00
3	Ordinary dividends	3	6631	00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25)	4		00
5	Alimony received	5		00
6	Business income or loss (submit a copy of federal Schedule C or C-EZ, Form 1040)	6		00
7	Capital gain or loss (if required, submit a copy of federal Schedule D, Form 1040)	7	13424	00
8	Other gains or losses (submit a copy of federal Form 4797)	8		00
9	Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box <input type="checkbox"/>	9		00
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box <input type="checkbox"/>	10		00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040)	11	287482	00
12	Rental real estate included in line 11	12		00
13	Farm income or loss (submit a copy of federal Schedule F, Form 1040)	13		00
14	Unemployment compensation	14		00
15	Taxable amount of social security benefits (also enter on line 27)	15		00
16	Other income Identify: SEE STATEMENT 1	16	27388	00
17	Add lines 1 through 11 and 13 through 16	17	475788	00
18	Total federal adjustments to income Identify: SEE STATEMENT 2	18	71918	00
19	Federal adjusted gross income (subtract line 18 from line 17)	19	403870	00

New York additions

20	Interest income on state and local bonds and obligations (but not those of NYS or its local governments)	20		00
21	Public employee 414(h) retirement contributions from your wage and tax statements	21		00
22	New York's 529 college savings program distributions	22		00
23	Other (Form IT-225, line 9)	23		00
24	Add lines 19 through 23	24	403870	00

New York subtractions

25	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	25		00
26	Pensions of NYS and local governments and the federal government	26		00
27	Taxable amount of social security benefits (from line 15)	27		00
28	Interest income on U.S. government bonds	28		00
29	Pension and annuity income exclusion	29		00
30	New York's 529 college savings program deduction/earnings	30		00
31	Other (Form IT-225, line 18)	31		00
32	Add lines 25 through 31	32		00
33	New York adjusted gross income (subtract line 32 from line 24)	33	403870	00

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105-002

Name(s) as shown on page 1	Your social security number
JULIA AND RICHARD II MILLER	

Standard deduction or itemized deduction

34 Enter your standard deduction (from table below) or your itemized deduction (from schedule below)

Mark an X in the appropriate box: ☐ Standard - or - ☒ Itemized

35 Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank)

36 Dependent exemptions (enter the number of dependents listed in item H)

37 Taxable income (subtract line 36 from line 35)

34	21115	00
35	382755	00
36	4	000
37	378755	00

or

New York State
standard deduction table

Filing status Standard deduction
(from page 1) (enter on line 34 above)

1 Single and you marked item C Yes	\$ 3,100
1 Single and you marked item C No	7,900
2 Married filing joint return	15,850
3 Married filing separate return	7,900
4 Head of household (with qualifying person)	11,100
5 Qualifying widow(er) with dependent child	15,850

New York State itemized deduction schedule

1 Medical and dental expenses (federal Sch A, line 4)	1	00
2 Taxes you paid (federal Sch A, line 9)	2	48096 00
3 Interest you paid (federal Sch A, line 15)	3	8850 00
4 Gifts to charity (federal Sch A, line 19)	4	2862 00
5 Casualty and theft losses (federal Sch A, line 20)	5	00
6 Job expenses/misc deductions (federal Sch A, line 27)	6	691 00
7 Other misc deductions (federal Sch A, line 28)	7	00
8 Enter amount from federal Schedule A, line 29	8	57680 00
9 State, local, and foreign income taxes (or general sales tax, if applicable) and other subtraction adjustments	9	29527 00
10 Subtract line 9 from line 8	10	28153 00
11 Addition adjustments	11	00
12 Add lines 10 and 11	12	28153 00
13 Itemized deduction adjustment	13	7038 00
14 Subtract line 13 from line 12	14	21115 00
15 College tuition itemized deduction (see Form IT-272)	15	00
16 New York State itemized deduction (add lines 14 and 15; enter on line 34 above)	16	21115 00

(continued on page 4)

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105-003

Your social security number

JULIA AND RICHARD II MILLER

Tax computation, credits, and other taxes

38	Taxable income (from line 37 on page 3)	38	378755	00
39	NYS tax on line 38 amount	39	25945	00
40	NYS household credit	40		00
41	Resident credit	41		00
42	Other NYS nonrefundable credits (Form IT-201-ATT, line 7)	42		00
43	Add lines 40, 41, and 42	43		00
44	Subtract line 43 from line 39 (if line 43 is more than line 39, leave blank)	44	25945	00
45	Net other NYS taxes (Form IT-201-ATT, line 30)	45		00
46	Total New York State taxes (add lines 44 and 45)	46	25945	00

New York City and Yonkers taxes, credits, and surcharges and MCTMT

47	NYC resident tax on line 38 amount	47		00
48	NYC household credit	48		00
49	Subtract line 48 from line 47 (if line 48 is more than line 47, leave blank)	49		00
50	Part-year NYC resident tax (Form IT-360.1)	50		00
51	Other NYC taxes (Form IT-201-ATT, line 34)	51		00
52	Add lines 49, 50, and 51	52		00
53	NYC nonrefundable credits (Form IT-201-ATT, line 10)	53		00
54	Subtract line 53 from line 52 (if line 53 is more than line 52, leave blank)	54		00
54a	MCTMT net earnings base	54a		00
54b	MCTMT	54b		00
55	Yonkers resident income tax surcharge	55		00
56	Yonkers nonresident earnings tax (Form Y-203)	56		00
57	Part-year Yonkers resident income tax surcharge (Form IT-360.1)	57		00
58	Total New York City and Yonkers taxes / surcharges and MCTMT (add lines 54 and 54b through 57)	58		00
59	Sales or use tax as reported on your original return (see instrs. Do not leave line 59 blank.)	59	196	00

Voluntary contributions as reported on your original return

(or as adjusted by the Tax Department; see instructions)

60a	Return a Gift to Wildlife	60a		00
60b	Missing/Exploited Children Fund	60b		00
60c	Breast Cancer Research Fund	60c		00
60d	Alzheimer's Fund	60d		00
60e	Olympic Fund	60e		00
60f	Prostate and Testicular Cancer Research and Education Fund	60f		00
60g	9/11 Memorial	60g		00
60h	Volunteer Firefighting & EMS Recruitment Fund	60h		00
60i	Teen Health Education	60i		00
60j	Veterans Remembrance	60j		00
60k	Homeless Veterans	60k		00
60l	Mental Illness Anti-Stigma Fund	60l		00
60m	Women's Cancers Education and Prevention Fund	60m		00
60	Total voluntary contributions as reported on your original return (or as adjusted by the Tax Department; see instructions)	60		00
61	Total New York State, New York City, Yonkers, and sales or use taxes, MCTMT, and voluntary contributions (add lines 46, 58, 59, and 60)	61	26141	00

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105-004

Name(s) as shown on page 1


JULIA AND RICHARD II MILLER

Your social security number

62 Enter amount from line 61..... 62 26141 00

Payments and refundable credits

63 Empire State child credit.....	63	00
63a Family tax relief credit.....	63a	00
64 NYS/NYC child and dependent care credit.....	64	00
65 NYS earned income credit (EIC).....	65	00
66 NYS noncustodial parent EIC.....	66	00
67 Real property tax credit.....	67	00
68 College tuition credit.....	68	00
69 NYC school tax credit (also complete F on page 1).....	69	00
70 NYC earned income credit.....	70	00
70a NYC enhanced real property tax credit.....	70a	00
71 Other refundable credits (Form IT-201-ATT, line 18).....	71	00
72 Total New York State tax withheld.....	72	8842 00
73 Total New York City tax withheld.....	73	00
74 Total Yonkers tax withheld.....	74	00
75 Total estimated tax payments/Amount paid with Form IT-370... ..	75	20000 00
76 Amount paid with original return, plus additional tax paid after your original return was filed (see instructions).....	76	00
77 Total payments (add lines 63 through 76).....	77	28842 00

 You must submit all required forms. Failure to do so will result in an adjustment to your return.

See Important information in the instructions.



78 Overpayment, if any, as shown on original return or previously adjusted by NY State (see instr)..... 78 4626 00

78a Amount from original Form IT-201, line 79 (see instructions)... 78a 00

79 Subtract line 78 from line 77..... 79 24216 00

Your refund

80 If line 79 is more than line 62, subtract line 62 from line 79 and indicate how you want your refund

Mark one refund choice: ☐ direct (fill in lines 82 through 82c) - or - ☐ debit card - or - ☐ paper check..... 80 00

Amount you owe

81 If line 79 is less than line 62, subtract line 79 from line 62 (see instructions)..... 81 1925 00

To pay by electronic funds withdrawal, mark an X in the box ☐ and fill in lines 82 through 82d. If you pay by check or money order you must complete Form IT-201-V and mail it with your return.

Account information

82 Account information for direct deposit or electronic funds withdrawal (see instructions)

If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see instructions)..... ☐

82a Account type: ☐ Personal checking - or - ☐ Personal savings - or - ☐ Business checking - or - ☐ Business savings82b Routing number 82c Account number 82d Electronic funds withdrawal (see instructions)..... Date Amount 00

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105-005

Your social security number

JULIA AND RICHARD II MILLER

83 Reason(s) for amending your return (mark an X in all applicable boxes; see instructions)

- 83a Federal audit change (complete lines 84 through 91 below) ☐ 83b Worthless stock/securities ☐
 83c Claim of right ☐ 83d Wages ☐ 83e Military ☐
 83f Court ruling ☐ 83g Workers' compensation ☐ 83h Treaties/visa ☐
 83i Tax shelter transaction ☐ 83j Credit claim ☐ 83k Protective claim (see instrs) ☐
 83l Net operating loss (see instructions). Mark an X in the box ☐ and enter the year of the loss
 83m Other. Mark an X in the box ☒ and explain: SEE STATEMENT 4
 83n To report adjustments to partnership or S corporation income, gain, loss or deduction, provide the following information:

Partnership ☐S corporation ☐

Name of partnership or S corporation	Identifying number	Principal business activity
Address of partnership or S corporation		



If you marked an X in box 83a above, you must complete lines 84 through 91 below. All others may skip lines 84 through 91 and go directly to the Third-party designee question. You must sign your amended return below.

- 84 Enter the date (mmddyyyy) of the final federal determination (Explain) _____
 85 Do you concede the federal audit changes? (If No, explain below.) Yes ☐ No ☐

86 List federal changes

86a	86a	00
86b	86b	00
86c	86c	00
86d	86d	00
86e	86e	00

- 87 Net federal changes (increase or decrease) 87 00
 88 Federal taxable income (mark an X in one box) Per return ☐ Previously adjusted ☐ 88 00
 89 Corrected federal taxable income 89 00

- 90 Federal credits disallowed Earned income credit ☐ Amount disallowed
 Child care credit ☐ Amount disallowed

- 91 Federal penalties assessed ☐
 91a Fraud ☐ 91b Negligence ☐ 91c Other (explain below) ☐

Third-party designee? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Print designee's name SALVATORE PERETORE	Designee's phone number (607) 785-4070	Personal identification number (PIN) [REDACTED]
E-mail: _____			
Paid preparer must complete (see instructions) Preparer's signature: SALVATORE R. PERETORE Firm's name (or yours, if self-employed): SALVATORE R. PERETORE Address: 2701 NORTH STREET, ENDICOTT, NY 13760 E-mail: SALPERETORE@PERETORECPA.COM		Preparer's NYTPRN: [REDACTED] Preparer's printed name: SALVATORE R. PERETORE Preparer's PTIN or SSN: [REDACTED] Employer identification number: [REDACTED] Date: _____	
Taxpayer(s) must sign here Your signature: _____ Your occupation: DOCTOR Spouse's signature and occupation (if joint return): JUDGE Date: _____ Daytime phone number: () _____ E-mail: _____			

See instructions for where to mail your return.

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105-006

2015

NEW YORK STATEMENTS

PAGE 1

CLIENT 12300

JULIA AND RICHARD II MILLER

8/02/17

09:29AM

STATEMENT 1
FORM IT-201-X, LINE 16
OTHER INCOME

OTHER INCOME.....	\$	27,388.
TOTAL	\$	<u>27,388.</u>

STATEMENT 2
FORM IT-201-X, LINE 18
ADJUSTMENTS TO INCOME

DEDUCTIBLE PORTION OF SE TAX.....	\$	11,089.
KEOGH PLAN & SELF-EMPLOYED SEP DEDUCTION.....		41,781.
SELF-EMPLOYED HEALTH INSURANCE DEDUCTION.....		19,048.
TOTAL	\$	<u>71,918.</u>

STATEMENT 3
FORM IT-201-X, ITEMIZED DEDUCTION WORKSHEET, LINE 9
STATE, LOCAL, FOREIGN TAX, OTHER SUBTRACTIONS

STATE, LOCAL, FOREIGN, AND GENERAL SALES TAXES.....	\$	30,970.
TOTAL	\$	<u>30,970.</u>

* SUBTRACTION LIMITED - SEE SUBTRACTION LIMITATION WORKSHEET

STATEMENT 4
FORM IT-201-X, PAGE 6, LINE 83M
OTHER REASON FOR AMENDING RETURNORIGINAL RETURN OMITTED ADDITIONAL RENTAL PROPERTY ALONG WITH EXPENSES ON
EXISTING RENTAL PROPERTIES

For the year Jan. 1 - Dec. 31, 2016, or other tax year beginning , 2016, ending , 20 See separate instructions.

Your first name and initial Last name Your social security number

JULIA MILLER

If a joint return, spouse's first name and initial Last name Spouse's social security number

RICHARD MILLER II

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. ▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

Foreign country name Foreign province/state/county Foreign postal code Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☒ You ☒ Spouse

Filing Status 1 ☐ Single 4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶

2 ☒ Married filing jointly (even if only one had income) 5 ☐ Qualifying widow(er) with dependent child

3 ☐ Married filing separately. Enter spouse's SSN above & full name here. ▶

Check only one box.

Exemptions 6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a. Boxes checked on 6a and 6b. No. of children on 6c who: 2

b ☒ Spouse

c Dependents:

(1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) ☒ if child under age 17 qualifying for child tax credit (see instructions) 4

SON

DAUGHTER

DAUGHTER

SON

If more than four dependents, see instructions and check here. ☐ Add numbers on lines above. 6

d Total number of exemptions claimed. 6

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2. 7 152,963.

8a Taxable interest. Attach Schedule B if required. 8a

b Tax-exempt interest. Do not include on line 8a. 8b 493.

9a Ordinary dividends. Attach Schedule B if required. 9a 10,719.

b Qualified dividends. 9b 8,941.

10 Taxable refunds, credits, or offsets of state and local income taxes 10

11 Alimony received 11

12 Business income or (loss). Attach Schedule C or C-EZ. 12

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here. ☐ 13 -3,000.

14 Other gains or (losses). Attach Form 4797. 14

15a IRA distributions. 15a b Taxable amount. 15b

16a Pensions and annuities. 16a b Taxable amount. 16b

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E. 17 313,561.

18 Farm income or (loss). Attach Schedule F. 18

19 Unemployment compensation. 19

20a Social security benefits. 20a b Taxable amount. 20b

21 Other income. List type and amount. 21

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income. 22 474,243.

Adjusted Gross Income 23 Educator expenses. 23

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ. 24

25 Health savings account deduction. Attach Form 8889. 25

26 Moving expenses. Attach Form 3903. 26

27 Deductible part of self-employment tax. Attach Schedule SE. 27 11,517.

28 Self-employed SEP, SIMPLE, and qualified plans. 28 51,950.

29 Self-employed health insurance deduction. 29 36,226.

30 Penalty on early withdrawal of savings. 30

31a Alimony paid b Recipient's SSN. 31a

32 IRA deduction. 32

33 Student loan interest deduction. 33

34 Tuition and fees. Attach Form 8917. 34

35 Domestic production activities deduction. Attach Form 8903. 35

36 Add lines 23 through 35. 36 99,693.

37 Subtract line 36 from line 22. This is your adjusted gross income. 37 374,550.

BAA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. FDIA0112L 12/05/16 Form 1040 (2016) 201-001

EXHIBIT 9F 11/10/16

Tax and Credits

Standard Deduction for —

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:
Single or Married filing separately, \$6,300
Married filing jointly or Qualifying widow(er), \$12,600
Head of household, \$9,300

38	Amount from line 37 (adjusted gross income)	38	374,550.
39a	Check <input type="checkbox"/> You were born before January 2, 1952, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1952, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/> 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	55,202.
41	Subtract line 40 from line 38	41	319,348.
42	Exemptions. If line 38 is \$155,650 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instrs.	42	11,664.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	307,684.
44	Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 c <input type="checkbox"/> b <input type="checkbox"/> Form 4972	44	75,339.
45	Alternative minimum tax (see instructions). Attach Form 6251	45	8,456.
46	Excess advance premium tax credit repayment. Attach Form 8962	46	
47	Add lines 44, 45, and 46	47	83,795.
48	Foreign tax credit. Attach Form 1116 if required	48	11.
49	Credit for child and dependent care expenses. Attach Form 2441	49	
50	Education credits from Form 8863, line 19	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit. Attach Schedule 8812, if required	52	
53	Residential energy credits. Attach Form 5695	53	
54	Other crs from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	
55	Add lines 48 through 54. These are your total credits	55	11.
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	83,784.
57	Self-employment tax. Attach Schedule SE	57	23,033.
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	21.
60a	Household employment taxes from Schedule H	60a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b	
61	Health care: individual responsibility (see instructions) Full-year coverage <input checked="" type="checkbox"/> X	61	
62	Taxes from: a <input checked="" type="checkbox"/> Form 8959 b <input checked="" type="checkbox"/> Form 8960 c <input type="checkbox"/> Instrs; enter code(s)	62	2,215.
63	Add lines 56 through 62. This is your total tax	63	109,053.

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	28,535.
65	2016 estimated tax payments and amount applied from 2015 return	65	70,000.
66a	Earned income credit (EIC)	66a	
b	Nontaxable combat pay election <input type="checkbox"/> 66b		
67	Additional child tax credit. Attach Schedule 8812	67	
68	American opportunity credit from Form 8863, line 8	68	
69	Net premium tax credit. Attach Form 8962	69	
70	Amount paid with request for extension to file	70	
71	Excess social security and tier 1 RRTA tax withheld	71	
72	Credit for federal tax on fuels. Attach Form 4136	72	
73	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	73	
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	98,535.

Refund

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	
76a	Amount of line 75 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/> 76a		
b	Routing number <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
d	Account number <input type="text"/>		
77	Amount of line 75 you want applied to your 2017 estimated tax	77	
78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions	78	10,518.

Amount You Owe

79	Estimated tax penalty (see instructions)	79	
----	--	----	--

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☒ Yes. Complete below. ☐ No

Designee's name **SALVATORE PERETORE** Phone no. **(607) 785-4070** Personal identification number (PIN) **22222**

Sign Here

Joint return? See instructions.

Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
SALVATORE PERETORE		DOCTOR	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		JUDGE	

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN
SALVATORE R. PERETORE	SALVATORE R. PERETORE			
Firm's name	SALVATORE R. PERETORE CPA			
Firm's address	2701 NORTH STREET			
	ENDICOTT, NY 13760			
	Firm's EIN	Phone no.		
		607-785-4070		

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on Form 1040

Itemized Deductions

Information about Schedule A and its separate instructions is at www.irs.gov/schedulea.
Attach to Form 1040.

OMB No. 1545-0074

2016

Attachment
Sequence No. 07

JULIA AND RICHARD II MILLER

Your social security number

Medical and Dental Expenses	Caution: Do not include expenses reimbursed or paid by others.		
1	Medical and dental expenses (see instructions)	1	1,460.
2	Enter amount from Form 1040, line 38	2	374,550.
3	Multiply line 2 by 10% (0.10). But if either you or your spouse was born before January 2, 1952, multiply line 2 by 7.5% (0.075) instead	3	37,455.
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	0.
Taxes You Paid	5 State and local (check only one box):		
	a <input checked="" type="checkbox"/> Income taxes, or	5	22,777.
	b <input type="checkbox"/> General sales taxes	6	15,349.
6	Real estate taxes (see instructions)	7	
7	Personal property taxes	8	5,072.
8	Other taxes. List type and amount OAKDALE DR 5,072.	9	43,198.
9	Add lines 5 through 8		
Interest You Paid	10 Home mortgage interest and points reported to you on Form 1098	10	9,175.
	11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address	11	
	12 Points not reported to you on Form 1098. See instructions for special rules	12	
	13 Mortgage insurance premiums (see instructions)	13	
	14 Investment interest. Attach Form 4952 if required. (See instructions.)	14	
	15 Add lines 10 through 14	15	9,175.
Gifts to Charity	16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	16	4,727.
	17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500.	17	
	18 Carryover from prior year	18	
	19 Add lines 16 through 18	19	4,727.
Casualty and Theft Losses	20 Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20	0.
Job Expenses and Certain Miscellaneous Deductions	21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.)	21	3,136.
	SEE STATEMENT 1	22	750.
	22 Tax preparation fees	23	
	23 Other expenses—investment, safe deposit box, etc. List type and amount	24	3,886.
	24 Add lines 21 through 23	25	374,550.
	25 Enter amount from Form 1040, line 38	26	7,491.
	26 Multiply line 25 by 2% (0.02)	27	0.
	27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-		
Other Miscellaneous Deductions	28 Other—from list in instructions. List type and amount	28	0.
Total Itemized Deductions	29 Is Form 1040, line 38, over \$155,650?		
	<input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.	REDUCTION -1,898.	
	<input checked="" type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.	29	55,202.
	30 If you elect to itemize deductions even though they are less than your standard deduction, check here <input type="checkbox"/>		

SCHEDULE B
(Form 1040A or 1040)

(Rev. January 2017)
Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

► Attach to Form 1040A or 1040.
► Information about Schedule B and its instructions is at www.irs.gov/scheduleb.

OMB No. 1545-0074

2016

Attachment
Sequence No. **08**

Name(s) shown on return

JULIA AND RICHARD II MILLER

Your social security number

Part I

Interest

(See instructions
for Form 1040A,
or Form 1040,
line 8a.)

Note: If you
received a Form
1099-INT, Form
1099-OID, or
substitute statement
from a brokerage
firm, list the firm's
name as the payer
and enter the total
interest shown on
that form.

- 1** List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address ►

Amount

1

- 2** Add the amounts on line 1 **2**
- 3** Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 **3**
- 4** Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a **4** **0.**

Note: If line 4 is over \$1,500, you must complete Part III.

Amount

Part II

**Ordinary
Dividends**

(See
instructions on
back and the
instructions for
Form 1040A, or
Form 1040,
line 9a.)

Note: If you received
a Form 1099-DIV or
substitute statement
from a brokerage
firm, list the firm's
name as the payer
and enter the
ordinary dividends
shown on that form.

- 5** List name of payer ►

AT&T

EXCEL SECURITIES

HOME DEPOT

IBM

INVESCO INVESTMENT SVCS

JULIE MILLER TRUST

MORGAN STANLEY

OPPENHEIMER

PFIZER

VANGUARD

WELLS FARGO

5

190.

108.

640.

1,420.

73.

5,269.

137.

19.

505.

1,096.

1,262.

- 6** Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a **6** **10,719.**

Note: If line 6 is over \$1,500, you must complete Part III.

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Yes

No

**Part III
Foreign
Accounts
and Trusts**

(See
instructions
on back.)

- 7a** At any time during 2016, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions **X**
- If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements.
- b** If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ►
- 8** During 2016, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back. **X**

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Schedule D and its separate instructions is at www.irs.gov/scheduled.
▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

2016

Attachment
Sequence No. **12**

Name(s) shown on return

JULIA AND RICHARD II MILLER

Your social security number

Part I Short-Term Capital Gains and Losses – Assets Held One Year or Less

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b	49,511.	71,211.		-21,700.
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7 -21,700.

Part II Long-Term Capital Gains and Losses – Assets Held More Than One Year

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b	9,470.	7,234.		2,236.
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12 8,287.
13 Capital gain distributions. See the instrs				13 5,136.
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back				15 15,659.

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule D (Form 1040) 2016

SCHEDULE E
(Form 1040)

Supplemental Income and Loss

OMB No. 1545-0074

2016

Attachment
Sequence No. **13**

Department of the Treasury
Internal Revenue Service (99)

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)
▶ Attach to Form 1040, 1040NR, or Form 1041.

▶ Information about Schedule E and its separate instructions is at www.irs.gov/schedulee.

Name(s) shown on return

Your social security number

JULIA AND RICHARD II MILLER

Part I Income or Loss From Rental Real Estate and Royalties Note: If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

- A Did you make any payments in 2016 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☒ No
B If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

1 a Physical address of each property (street, city, state, ZIP code)

A 394 MAIN STREET, JOHNSON CITY, NY 13790

B 339 OAKDALE ROAD, JOHNSON CITY, NY 13790

C

1 b Type of Property
(from list below)

A 1

B 1

C

2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the **QJV** box only if you meet the requirements to file as a qualified joint venture. See instructions.

Fair Rental Days

Personal Use Days

QJV

A

B

C

Type of Property:

1 Single Family Residence

3 Vacation/Short-Term Rental

5 Land

7 Self-Rental

2 Multi-Family Residence

4 Commercial

6 Royalties

8 Other (describe)

Income:

Properties:

A

B

C

3 Rents received **3**

4 Royalties received **4**

Expenses:

5 Advertising **5**

6 Auto and travel (see instructions) **6**

7 Cleaning and maintenance **7**

8 Commissions **8**

9 Insurance **9** 2,283.

10 Legal and other professional fees **10**

11 Management fees **11**

12 Mortgage interest paid to banks, etc (see instructions) **12**

13 Other interest **13**

14 Repairs **14** 1,531.

15 Supplies **15**

16 Taxes **16**

17 Utilities **17** 317.

18 Depreciation expense or depletion **18** 1,847.

19 Other (list) **19**

20 Total expenses. Add lines 5 through 19. **20** 5,978.

21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198.

21

-5,978.

-1,107.

22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions).

22

23 a Total of all amounts reported on line 3 for all rental properties.

23 a

b Total of all amounts reported on line 4 for all royalty properties.

23 b

c Total of all amounts reported on line 12 for all properties.

23 c

d Total of all amounts reported on line 18 for all properties.

23 d

2,954.

e Total of all amounts reported on line 20 for all properties.

23 e

7,085.

24 Income. Add positive amounts shown on line 21. Do not include any losses.

24

25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here.

25

26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2.

26

BAA For Paperwork Reduction Act Notice, see the separate instructions.

FDIZ2301L 08/23/16

Schedule E (Form 1040) 2016

201-006

Name(s) shown on return. Do not enter name and social security number if shown on Page 1.

Your social security number

JULIA AND RICHARD II MILLER

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

Note: If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See instructions.

- 27 Are you reporting any loss not allowed in a prior year due to the at-risk, excess farm loss, or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered 'Yes,' see instructions before completing this section. ☐ Yes ☒ No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A	SOUTHERN TIER PULMONARY & CRITICAL CARE LLC	P			
B					
C					
D					

Passive Income and Loss		Nonpassive Income and Loss		
(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562	(j) Nonpassive income from Schedule K-1
A			696.	314,257.
B				
C				
D				
29 a Totals				314,257.
b Totals			696.	
30 Add columns (g) and (j) of line 29a			30	314,257.
31 Add columns (f), (h), and (i) of line 29b			31	-696.
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below.			32	313,561.

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer ID no.
A	JULIA MILLER TRUST	
B	JULIE MILLER TRUST	

Passive Income and Loss		Nonpassive Income and Loss	
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A			
B			
34 a Totals			
b Totals			
35 Add columns (d) and (f) of line 34a		35	
36 Add columns (c) and (e) of line 34b		36	
37 Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below.		37	

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) — Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below.				39

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18	41	313,561.
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code V; and Schedule K-1 (Form 1041), box 14, code F (see instructions)	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules.	43	

Foreign Tax Credit

OMB No. 1545-0121

2016

Attachment Sequence No. 19

Department of the Treasury
Internal Revenue Service (99)(Individual, Estate, or Trust)
▶ Attach to Form 1040, 1040NR, 1041, or 990-T.▶ Information about Form 1116 and its separate instructions is at www.irs.gov/form1116.

Name

ID no. as shown on page 1 of your tax return

JULIA AND RICHARD II MILLER

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a ☐ Passive category income c ☐ Section 901(j) income e ☐ Lump-sum distributions
 b ☒ General category income d ☐ Certain income re-sourced by treaty

f Resident of (name of country) ▶

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)

	Foreign Country or U.S. Possession			Total (Add columns A, B, and C.)
	A	B	C	
g Enter the name of the foreign country or U.S. possession. ▶ CANADA				
1a Gross income from sources within country shown above and of the type checked above (see instructions): SEE STATEMENT 3				
	72.			1a 72.
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions). ▶ <input type="checkbox"/>				
Deductions and losses (Caution: See instructions.):				
2 Expenses definitely related to the income on line 1a (attach statement)				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction (see instructions)	14,839.			
b Other deductions (attach statement)				
c Add lines 3a and 3b.	14,839.			
d Gross foreign source income (see instructions)	137.			
e Gross income from all sources (see instructions)	493,598.			
f Divide line 3d by line 3e (see instructions)	0.000278			
g Multiply line 3c by line 3f.	4.			
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5	4.			6 4.
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2. ▶				7 68.

Part II Foreign Taxes Paid or Accrued (see instructions)

COUNTRY	Credit is claimed for taxes (you must check one) (h) <input checked="" type="checkbox"/> Paid (i) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued							(s) Total foreign taxes paid or accrued (add columns (o) through (r))	
		In foreign currency			In U.S. dollars					
		(j) Date paid or accrued	(k) Dividends	(l) Rents & royalties	(m) Interest	(n) Other foreign taxes paid or accrued	(o) Dividends	(p) Rents & royalties		(q) Interest
A						11.				11.
B										
C										

8 Add lines A through C, column (s). Enter the total here and on line 9, page 2. ▶ 8 11.

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I.	9	11.
10	Carryback or carryover (attach detailed computation).	10	
11	Add lines 9 and 10.	11	11.
12	Reduction in foreign taxes (see instructions).	12	
13	Taxes reclassified under high tax kickout (see instructions).	13	
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit.	14	11.
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions).	15	68.
16	Adjustments to line 15 (see instructions).	16	
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.)	17	68.
18	Individuals: Enter the amount from Form 1040, line 41; or Form 1040NR, line 39. Estates and trusts: Enter your taxable income without the deduction for your exemption.	18	313,794.
Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.			
19	Divide line 17 by line 18. If line 17 is more than line 18, enter '1'.	19	0.0002
20	Individuals: Enter the amounts from Form 1040, lines 44 and 46. If you are a nonresident alien, enter the amounts from Form 1040NR, lines 42 and 44. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, lines 36, 37, and 39.	20	75,339.
Caution: If you are completing line 20 for separate category e (lump-sum distributions), see instructions.			
21	Multiply line 20 by line 19 (maximum amount of credit).	21	15.
22	Enter the smaller of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through 27 and enter this amount on line 28. Otherwise, complete the appropriate line in Part IV. (see instructions).	22	11.

Part IV Summary of Credits From Separate Parts III (see instructions)

23	Credit for taxes on passive category income.	23	
24	Credit for taxes on general category income.	24	
25	Credit for taxes on certain income re-sourced by treaty.	25	
26	Credit for taxes on lump-sum distributions.	26	
27	Add lines 23 through 26.	27	
28	Enter the smaller of line 20 or line 27.	28	11.
29	Reduction of credit for international boycott operations. See instructions for line 12.	29	
30	Subtract line 29 from line 28. This is your foreign tax credit . Enter here and on Form 1040, line 48; Form 1040NR, line 46; Form 1041, Schedule G, line 2a; or Form 990-T, line 41a.	30	11.

Form 1116 (2016)

ALTERNATIVE MINIMUM TAX

Foreign Tax Credit

(Individual, Estate, or Trust)

▶ Attach to Form 1040, 1040NR, 1041, or 990-T.

OMB No. 1545-0121

2016

Attachment Sequence No. 19

Department of the Treasury
Internal Revenue Service (99)▶ Information about Form 1116 and its separate instructions is at www.irs.gov/form1116.

Name

ID no. as shown on page 1 of your tax return

JULIA AND RICHARD II MILLER

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a ☐ Passive category income c ☐ Section 901(j) income e ☐ Lump-sum distributions
 b ☒ General category income d ☐ Certain income re-sourced by treaty

f Resident of (name of country) ▶

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)

	Foreign Country or U.S. Possession			Total (Add columns A, B, and C.)
	A	B	C	
g Enter the name of the foreign country or U.S. possession.....▶ CANADA				
1 a Gross income from sources within country shown above and of the type checked above (see instructions): SEE STATEMENT 4				
	88.			1 a 88.
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions).....▶ <input type="checkbox"/>				
Deductions and losses (Caution: See instructions.):				
2 Expenses definitely related to the income on line 1a (attach statement).....				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction (see instructions).....				
b Other deductions (attach statement).....				
c Add lines 3a and 3b.....				
d Gross foreign source income (see instructions).....				
e Gross income from all sources (see instructions).....				
f Divide line 3d by line 3e (see instructions).....				
g Multiply line 3c by line 3f.....				
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions).....				
b Other interest expense.....				
5 Losses from foreign sources.....				
6 Add lines 2, 3g, 4a, 4b, and 5.....				6
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2.....▶				7 88.

Part II Foreign Taxes Paid or Accrued (see instructions)

COUNTRY	Credit is claimed for taxes (you must check one) (h) <input checked="" type="checkbox"/> Paid (i) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued							(s) Total foreign taxes paid or accrued (add columns (c) through (r))	
		In foreign currency			In U.S. dollars					
		Taxes withheld at source on:			Taxes withheld at source on:					
		(j) Date paid or accrued	(k) Dividends	(l) Rents & royalties	(m) Interest	(n) Other foreign taxes paid or accrued	(o) Dividends	(p) Rents & royalties		(q) Interest
A						11.				11.
B										
C										

8 Add lines A through C, column (s). Enter the total here and on line 9, page 2.....▶ 8 11.

BAA For Paperwork Reduction Act Notice, see instructions.

FDIZ2612L 12/27/16

Form 1116 (2016)

ALTERNATIVE MINIMUM TAX

Form 1116 (2016) JULIA AND RICHARD II MILLER

Page 2

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I.	9	11.
10	Carryback or carryover (attach detailed computation).	10	
11	Add lines 9 and 10.	11	11.
12	Reduction in foreign taxes (see instructions).	12	
13	Taxes reclassified under high tax kickout (see instructions).	13	
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit.	14	11.
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions).	15	88.
16	Adjustments to line 15 (see instructions).	16	
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.)	17	88.
18	Individuals: Enter the amount from Form 1040, line 41; or Form 1040NR, line 39. Estates and trusts: Enter your taxable income without the deduction for your exemption.	18	348,210.
Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.			
19	Divide line 17 by line 18. If line 17 is more than line 18, enter '1'.	19	0.0003
20	Individuals: Enter the amounts from Form 1040, lines 44 and 46. If you are a nonresident alien, enter the amounts from Form 1040NR, lines 42 and 44. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, lines 36, 37, and 39.	20	83,795.
Caution: If you are completing line 20 for separate category e (lump-sum distributions), see instructions.			
21	Multiply line 20 by line 19 (maximum amount of credit).	21	25.
22	Enter the smaller of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through 27 and enter this amount on line 28. Otherwise, complete the appropriate line in Part IV (see instructions).	22	11.

Part IV Summary of Credits From Separate Parts III (see instructions)

23	Credit for taxes on passive category income.	23	
24	Credit for taxes on general category income.	24	
25	Credit for taxes on certain income re-sourced by treaty.	25	
26	Credit for taxes on lump-sum distributions.	26	
27	Add lines 23 through 26.	27	
28	Enter the smaller of line 20 or line 27.	28	11.
29	Reduction of credit for international boycott operations. See instructions for line 12.	29	
30	Subtract line 29 from line 28. This is your foreign tax credit . Enter here and on Form 1040, line 48; Form 1040NR, line 46; Form 1041, Schedule G, line 2a; or Form 990-T, line 41a.	30	11.

Form 1116 (2016)

Additional Taxes on Qualified Plans
(Including IRAs) and Other Tax-Favored Accounts

▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2016

Department of the Treasury
Internal Revenue Service (99)▶ Information about Form 5329 and its separate instructions is at www.irs.gov/form5329.Attachment
Sequence No. 29

Name of individual subject to additional tax. If married filing jointly, see instructions.

JULIA MILLER

Your social security number

Apt. no.

Fill in Your Address Only
If You Are Filing This
Form by Itself and Not
With Your Tax Return

Home address (number and street), or P.O. box if mail is not delivered to your home

City, town or post office, state, and ZIP code. If you have a foreign address, also complete
the spaces below (see instructions).If this is an amended
return, check here ☐

Foreign country name

Foreign province/state/county

Foreign postal code

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 59, or Form 1040NR, line 57, without filing Form 5329. See the instructions for Form 1040, line 59, or for Form 1040NR, line 57.**Part I Additional Tax on Early Distributions.**

Complete this part if you took a taxable distribution before you reached age 59-1/2 from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040 or Form 1040NR — see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions (see instructions).

1	Early distributions included in income. For Roth IRA distributions, see instructions	1	
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions:	2	
3	Amount subject to additional tax. Subtract line 2 from line 1	3	
4	Additional tax. Enter 10% (0.10) of line 3. Include this amount on Form 1040, line 59, or Form 1040NR, line 57.	4	
Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions).			

Part II Additional Tax on Certain Distributions From Education Accounts and ABL Accounts.

Complete this part if you included an amount in income, on Form 1040 or Form 1040NR, line 21, from a Coverdell education savings account (ESA), a qualified tuition program (QTP), or an ABL account.

5	Distributions included in income from a Coverdell ESA, a QTP, or an ABL account	5	
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6	
7	Amount subject to additional tax. Subtract line 6 from line 5	7	
8	Additional tax. Enter 10% (0.10) of line 7. Include this amount on Form 1040, line 59, or Form 1040NR, line 57	8	

Part III Additional Tax on Excess Contributions to Traditional IRAs.

Complete this part if you contributed more to your traditional IRAs for 2016 than is allowable or you had an amount on line 17 of your 2015 Form 5329.

9	Enter your excess contributions from line 16 of your 2015 Form 5329 (see instructions). If zero, go to line 15	9	
10	If your traditional IRA contributions for 2016 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10	
11	2016 traditional IRA distributions included in income (see instructions)	11	
12	2016 distributions of prior year excess contributions (see instructions)	12	
13	Add lines 10, 11, and 12	13	
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-	14	
15	Excess contributions for 2016 (see instructions)	15	
16	Total excess contributions. Add lines 14 and 15	16	
17	Additional tax. Enter 6% (0.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2016 (including 2016 contributions made in 2017). Include this amount on Form 1040, line 59, or Form 1040NR, line 57	17	

Part IV Additional Tax on Excess Contributions to Roth IRAs.

Complete this part if you contributed more to your Roth IRAs for 2016 than is allowable or you had an amount on line 25 of your 2015 Form 5329.

18	Enter your excess contributions from line 24 of your 2015 Form 5329 (see instructions). If zero, go to line 23	18	
19	If your Roth IRA contributions for 2016 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	19	
20	2016 distributions from your Roth IRAs (see instructions)	20	
21	Add lines 19 and 20	21	
22	Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0-	22	
23	Excess contributions for 2016 (see instructions)	23	
24	Total excess contributions. Add lines 22 and 23	24	
25	Additional tax. Enter 6% (0.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2016 (including 2016 contributions made in 2017). Include this amount on Form 1040, line 59, or Form 1040NR, line 57	25	

Part V Additional Tax on Excess Contributions to Coverdell ESAs.

Complete this part if the contributions to your Coverdell ESAs for 2016 were more than is allowable or you had an amount on line 33 of your 2015 Form 5329.

26	Enter the excess contributions from line 32 of your 2015 Form 5329 (see instructions). If zero, go to line 31.	26	
27	If the contributions to your Coverdell ESAs for 2016 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-.	27	
28	2016 distributions from your Coverdell ESAs (see instructions).	28	
29	Add lines 27 and 28.	29	
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-.	30	
31	Excess contributions for 2016 (see instructions).	31	
32	Total excess contributions. Add lines 30 and 31.	32	
33	Additional tax. Enter 6% (0.06) of the smaller of line 32 or the value of your Coverdell ESAs on December 31, 2016 (including 2016 contributions made in 2017). Include this amount on Form 1040, line 59, or Form 1040NR, line 57.	33	

Part VI Additional Tax on Excess Contributions to Archer MSAs.

Complete this part if you or your employer contributed more to your Archer MSAs for 2016 than is allowable or you had an amount on line 41 of your 2015 Form 5329.

34	Enter the excess contributions from line 40 of your 2015 Form 5329 (see instructions). If zero, go to line 39.	34	
35	If the contributions to your Archer MSAs for 2016 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-.	35	
36	2016 distributions from your Archer MSAs from Form 8853, line 8.	36	
37	Add lines 35 and 36.	37	
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-.	38	
39	Excess contributions for 2016 (see instructions).	39	
40	Total excess contributions. Add lines 38 and 39.	40	
41	Additional tax. Enter 6% (0.06) of the smaller of line 40 or the value of your Archer MSAs on December 31, 2016 (including 2016 contributions made in 2017). Include this amount on Form 1040, line 59, or Form 1040NR, line 57.	41	

Part VII Additional Tax on Excess Contributions to Health Savings Accounts (HSAs).

Complete this part if you, someone on your behalf, or your employer contributed more to your HSAs for 2016 than is allowable or you had an amount on line 49 of your 2015 Form 5329.

42	Enter the excess contributions from line 48 of your 2015 Form 5329. If zero, go to line 47.	42	
43	If the contributions to your HSAs for 2016 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-.	43	
44	2016 distributions from your HSAs from Form 8889, line 16.	44	
45	Add lines 43 and 44.	45	
46	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-.	46	
47	Excess contributions for 2016 (see instructions).	47	350.
48	Total excess contributions. Add lines 46 and 47.	48	350.
49	Additional tax. Enter 6% (0.06) of the smaller of line 48 or the value of your HSAs on December 31, 2016 (including 2016 contributions made in 2017). Include this amount on Form 1040, line 59, or Form 1040NR, line 57.	49	21.

Part VIII Additional Tax on Excess Contributions to an ABLE Account.

Complete this part if contributions to your ABLE account for 2016 were more than is allowable.

50	Excess contributions for 2016 (see instructions).	50	
51	Additional tax. Enter 6% (0.06) of the smaller of line 50 or the value of your ABLE account on December 31, 2016. Include this amount on Form 1040, line 59, or Form 1040NR, line 57.	51	

Part IX Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs).

Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

52	Minimum required distribution for 2016 (see instructions).	52	
53	Amount actually distributed to you in 2016.	53	
54	Subtract line 53 from line 52. If zero or less, enter -0-.	54	
55	Additional tax. Enter 50% (0.50) of line 54. Include this amount on Form 1040, line 59, or Form 1040NR, line 57.	55	

Sign Here Only If You Are Filing This Form by Itself and Not With Your Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name				
	Firm's address				
	Firm's EIN				
Phone no.					

Alternative Minimum Tax — Individuals

► Information about Form 6251 and its separate instructions is at www.irs.gov/form6251.
► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2016

Attachment
Sequence No. 32

Name(s) shown on Form 1040 or Form 1040NR

JULIA AND RICHARD II MILLER

Your social security number

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	319,348.
2	Medical and dental. If you or your spouse was 65 or older, enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (0.025) of Form 1040, line 38. If zero or less, enter -0-	2	
3	Taxes from Schedule A (Form 1040), line 9	3	43,198.
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	4	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	
6	If Form 1040, line 38, is \$155,650 or less, enter -0-. Otherwise, see instructions	6	-1,898.
7	Tax refund from Form 1040, line 10 or line 21	7	
8	Investment interest expense (difference between regular tax and AMT)	8	
9	Depletion (difference between regular tax and AMT)	9	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
11	Alternative tax net operating loss deduction	11	
12	Interest from specified private activity bonds exempt from the regular tax	12	
13	Qualified small business stock, see instructions	13	
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	-8,287.
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	
19	Passive activities (difference between AMT and regular tax income or loss)	19	
20	Loss limitations (difference between AMT and regular tax income or loss)	20	
21	Circulation costs (difference between regular tax and AMT)	21	
22	Long-term contracts (difference between AMT and regular tax income)	22	
23	Mining costs (difference between regular tax and AMT)	23	
24	Research and experimental costs (difference between regular tax and AMT)	24	
25	Income from certain installment sales before January 1, 1987	25	
26	Intangible drilling costs preference	26	
27	Other adjustments, including income-based related adjustments	27	
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$247,450, see instructions.)	28	352,361.

Part II Alternative Minimum Tax (AMT)

29	Exemption. (If you were under age 24 at the end of 2016, see instructions.) IF your filing status is... AND line 28 is not over... THEN enter on line 29...		
	Single or head of household... \$119,700... \$53,900		
	Married filing jointly or qualifying widow(er)... 159,700... 83,800		
	Married filing separately... 79,850... 41,900		
	If line 28 is over the amount shown above for your filing status, see instructions.	29	35,635.
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34.	30	316,726.
31	• If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 64 here. • All others: If line 30 is \$186,300 or less (\$93,150 or less if married filing separately), multiply line 30 by 26% (0.26). Otherwise, multiply line 30 by 28% (0.28) and subtract \$3,726 (\$1,863 if married filing separately) from the result.	31	83,795.
32	Alternative minimum tax foreign tax credit (see instructions)	32	11.
33	Tentative minimum tax. Subtract line 32 from line 31.	33	83,784.
34	Add Form 1040, line 44 (minus any tax from Form 4972), and Form 1040, line 46. Subtract from the result any foreign tax credit from Form 1040, line 48. If you used Schedule J to figure your tax on Form 1040, line 44, refigure that tax without using Schedule J before completing this line (see instructions)	34	75,328.
35	AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	8,456.

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 31 or by the Foreign Earned Income Tax Worksheet in the instructions.

36	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 31.	36	316,726.
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter.	37	8,941.
38	Enter the amount from Schedule D (Form 1040), line 19 (as figured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter.	38	
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as figured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter.	39	8,941.
40	Enter the smaller of line 36 or line 39.	40	8,941.
41	Subtract line 40 from line 36.	41	307,785.
42	If line 41 is \$186,300 or less (\$93,150 or less if married filing separately), multiply line 41 by 26% (0.26). Otherwise, multiply line 41 by 28% (0.28) and subtract \$3,726 (\$1,863 if married filing separately) from the result.	42	82,454.
43	Enter: • \$75,300 if married filing jointly or qualifying widow(er), • \$37,650 if single or married filing separately, or • \$50,400 if head of household.	43	75,300.
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter.	44	298,743.
45	Subtract line 44 from line 43. If zero or less, enter -0-.	45	0.
46	Enter the smaller of line 36 or line 37.	46	8,941.
47	Enter the smaller of line 45 or line 46. This amount is taxed at 0%.	47	
48	Subtract line 47 from line 46.	48	8,941.
49	Enter: • \$415,050 if single • \$233,475 if married filing separately • \$466,950 if married filing jointly or qualifying widow(er) • \$441,000 if head of household	49	466,950.
50	Enter the amount from line 45.	50	
51	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 19 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or Form 2555-EZ, see instructions for the amount to enter.	51	298,743.
52	Add line 50 and line 51.	52	298,743.
53	Subtract line 52 from line 49. If zero or less, enter -0-.	53	168,207.
54	Enter the smaller of line 48 or line 53.	54	8,941.
55	Multiply line 54 by 15% (0.15).	55	1,341.
56	Add lines 47 and 54. If lines 56 and 36 are the same, skip lines 57 through 61 and go to line 62. Otherwise, go to line 57.	56	8,941.
57	Subtract line 56 from line 46.	57	
58	Multiply line 57 by 20% (0.20). If line 58 is zero or blank, skip lines 59 through 61 and go to line 62. Otherwise, go to line 59.	58	
59	Add lines 41, 56, and 57.	59	
60	Subtract line 59 from line 36.	60	
61	Multiply line 60 by 25% (0.25).	61	
62	Add lines 42, 55, 58, and 61.	62	83,795.
63	If line 36 is \$186,300 or less (\$93,150 or less if married filing separately), multiply line 36 by 26% (0.26). Otherwise, multiply line 36 by 28% (0.28) and subtract \$3,726 (\$1,863 if married filing separately) from the result.	63	84,957.
64	Enter the smaller of line 62 or line 63 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31.	64	83,795.

Department of the Treasury
Internal Revenue Service

► Information about Form 8889 and its separate instructions is available at www.irs.gov/form8889.
 ► Attach to Form 1040 or Form 1040NR.

Name(s) shown on Form 1040 or Form 1040NR

JULIA MILLER

Social security number of HSA
beneficiary. If both spouses have
HSAs, see instructions ►

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part I HSA Contributions and Deduction. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2016 (see instructions)	<input type="checkbox"/> Self-only	<input checked="" type="checkbox"/> Family
2	HSA contributions you made for 2016 (or those made on your behalf), including those made from January 1, 2017, through April 18, 2017, that were for 2016. Do not include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions)	2	
3	If you were under age 55 at the end of 2016, and on the first day of every month during 2016, you were, or were considered, an eligible individual with the same coverage, enter \$3,350 (\$6,750 for family coverage). All others, see the instructions for the amount to enter	3	6,750.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2016 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2016, also include any amount contributed to your spouse's Archer MSAs	4	
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	6,750.
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2016, see the instructions for the amount to enter	6	6,750.
7	If you were age 55 or older at the end of 2016, married, and you or your spouse had family coverage under an HDHP at any time during 2016, enter your additional contribution amount (see instructions)	7	
8	Add lines 6 and 7	8	6,750.
9	Employer contributions made to your HSAs for 2016	9	7,100.
10	Qualified HSA funding distributions	10	
11	Add lines 9 and 10	11	7,100.
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	0.
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25	13	

Caution: If line 2 is more than line 13, you may have to pay an additional tax (see instructions).

Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2016 from all HSAs (see instructions)	14a	5,054.
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return (see instructions)	14b	
c	Subtract line 14b from line 14a	14c	5,054.
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	5,054.
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter 'HSA' and the amount	16	0.
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here		
b	Additional 20% tax (see instructions). Enter 20% (.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also include this amount in the total on Form 1040, line 62, or Form 1040NR, line 60. Check box c on Form 1040, line 62, or box b on Form 1040NR, line 60. Enter 'HSA' and the amount on the line next to the box	17b	

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Form 8889 (2016)

Part III **Income and Additional Tax for Failure To Maintain HDHP Coverage.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

18	Last-month rule.....	18	
19	Qualified HSA funding distribution.....	19	
20	Total income. Add lines 18 and 19. Include this amount on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to Form 1040, line 21, or Form 1040NR, line 21, enter 'HSA' and the amount.....	20	
21	Additional tax. Multiply line 20 by 10% (.10). Include this amount in the total on Form 1040, line 62, or Form 1040NR, line 60. Check box c on Form 1040, line 62, or box b on Form 1040NR, line 60. Enter 'HDHP' and the amount on the line next to the box.....	21	

Form 8889 (2016)

Additional Medicare Tax

- If any line does not apply to you, leave it blank. See separate instructions.
 ► Attach to Form 1040, 1040NR, 1040-PR, or 1040-SS.
 ► Information about Form 8959 and its instructions is at www.irs.gov/form8959.

OMB No. 1545-0074

2016

Attachment
Sequence No. 71

Name(s) shown on return

Your social security number

JULIA AND RICHARD II MILLER

Part I Additional Medicare Tax on Medicare Wages

1 Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5...	1	176,963.	
2 Unreported tips from Form 4137, line 6	2		
3 Wages from Form 8919, line 6	3		
4 Add lines 1 through 3	4	176,963.	
5 Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	5	250,000.	
6 Subtract line 5 from line 4. If zero or less, enter -0-	6		0.
7 Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II	7		

Part II Additional Medicare Tax on Self-Employment Income

8 Self-employment income from Schedule SE (Form 1040), Section A, line 4, or Section B, line 6. If you had a loss, enter -0- (Form 1040-PR and Form 1040-SS filers, see instructions.)	8	287,542.	
9 Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	9	250,000.	
10 Enter the amount from line 4	10	176,963.	
11 Subtract line 10 from line 9. If zero or less, enter -0-	11	73,037.	
12 Subtract line 11 from line 8. If zero or less, enter -0-	12		214,505.
13 Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III	13		1,931.

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RRTA) Compensation

14 Railroad retirement (RRTA) compensation and tips from Form(s) W-2, box 14 (see instructions)	14		
15 Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er) \$200,000	15		
16 Subtract line 15 from line 14. If zero or less, enter -0-	16		
17 Additional Medicare Tax on railroad retirement (RRTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV	17		

Part IV Total Additional Medicare Tax

18 Add lines 7, 13, and 17. Also include this amount on Form 1040, line 62, (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions) and go to Part V	18		1,931.
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Part V Withholding Reconciliation

19 Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6	19	2,566.	
20 Enter the amount from line 1	20	176,963.	
21 Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages	21	2,566.	
22 Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages	22		
23 Additional Medicare Tax withholding on railroad retirement (RRTA) compensation from Form W-2, box 14 (see instructions)	23		
24 Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, line 64 (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions)	24		

Net Investment Income Tax –
Individuals, Estates, and Trusts

▶ Attach to your tax return.

▶ Information about Form 8960 and its separate instructions is at www.irs.gov/form8960.

OMB No. 1545-2227

2016

Attachment
Sequence No. 72

Name(s) shown on your tax return

JULIA AND RICHARD II MILLER

Your social security number or EIN

Part I Investment Income

- ☐ Section 6013(g) election (see instructions)
- ☐ Section 6013(h) election (see instructions)
- ☐ Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions).....	1	
2	Ordinary dividends (see instructions).....	2	10,719.
3	Annuities (see instructions).....	3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions).....	4a	313,561.
4b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions).....	4b	-313,561.
4c	Combine lines 4a and 4b.....	4c	
5a	Net gain or loss from disposition of property (see instructions).....	5a	-3,000.
5b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions).....	5b	
5c	Adjustment from disposition of partnership interest or S corporation stock (see instructions).....	5c	
5d	Combine lines 5a through 5c.....	5d	-3,000.
6	Adjustments to investment income for certain CFCs and PFICs (see instructions).....	6	
7	Other modifications to investment income (see instructions).....	7	237.
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7.....	8	7,956.

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions).....	9a	
9b	State, local, and foreign income tax (see instructions).....	9b	484.
9c	Miscellaneous investment expenses (see instructions).....	9c	
9d	Add lines 9a, 9b, and 9c.....	9d	484.
10	Additional modifications (see instructions).....	10	
11	Total deductions and modifications. Add lines 9d and 10.....	11	484.

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11 from Part I, line 8. Individuals complete lines 13-17. Estates and trusts complete lines 18a-21. If zero or less, enter -0-.....	12	7,472.
13	Modified adjusted gross income (see instructions).....	13	374,550.
14	Threshold based on filing status (see instructions).....	14	250,000.
15	Subtract line 14 from line 13. If zero or less, enter -0-.....	15	124,550.
16	Enter the smaller of line 12 or line 15.....	16	7,472.
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (.038). Enter here and include on your tax return (see instructions).....	17	284.
18a	Net investment income (line 12 above).....	18a	
18b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions).....	18b	
18c	Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0-.....	18c	
19a	Adjusted gross income (see instructions).....	19a	
19b	Highest tax bracket for estates and trusts for the year (see instructions).....	19b	
19c	Subtract line 19b from line 19a. If zero or less, enter -0-.....	19c	
20	Enter the smaller of line 18c or line 19c.....	20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (.038). Enter here and include on your tax return (see instructions).....	21	

**Credit for Prior Year Minimum Tax —
Individuals, Estates, and Trusts**

OMB No. 1545-1073

2016Department of the Treasury
Internal Revenue Service (99)► Information about Form 8801 and its separate instructions is at www.irs.gov/form8801.
► Attach to Form 1040, 1040NR, or 1041.Attachment
Sequence No. **74**

Name(s) shown on return

Identifying number

JULIA AND RICHARD II MILLER**Part I Net Minimum Tax on Exclusion Items**

1	Combine lines 1, 6, and 10 of your 2015 Form 6251. Estates and trusts, see instructions	1	315,436.
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	49,334.
3	Minimum tax credit net operating loss deduction (see instructions)	3	
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$246,250 and you were married filing separately for 2015, see instructions	4	364,770.
5	Enter: \$83,400 if married filing jointly or qualifying widow(er) for 2015; \$53,600 if single or head of household for 2015; or \$41,700 if married filing separately for 2015. Estates and trusts, enter \$23,800.	5	83,400.
6	Enter: \$158,900 if married filing jointly or qualifying widow(er) for 2015; \$119,200 if single or head of household for 2015; or \$79,450 if married filing separately for 2015. Estates and trusts, enter \$79,450.	6	158,900.
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9.	7	205,870.
8	Multiply line 7 by 25% (0.25)	8	51,468.
9	Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2015, see instructions	9	31,932.
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10	332,838.
11	<ul style="list-style-type: none"> • If for 2015 you filed Form 2555 or 2555-EZ, see instructions for the amount to enter. • If for 2015 you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 18a and 19, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 55 here. Form 1040NR filers, see instructions. • All others: If line 10 is \$185,400 or less (\$92,700 or less if married filing separately for 2015), multiply line 10 by 26% (0.26). Otherwise, multiply line 10 by 28% (0.28) and subtract \$3,708 (\$1,854 if married filing separately for 2015) from the result. Form 1040NR filers, see instructions. 	11	86,943.
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11.	13	86,943.
14	Enter the amount from your 2015 Form 6251, line 34, or 2015 Form 1041, Schedule I, line 55.	14	73,117.
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15	13,826.

BAA For Paperwork Reduction Act Notice, see instructions.

Form 8801 (2016)

Part II Minimum Tax Credit and Carryforward to 2017

16	Enter the amount from your 2015 Form 6251, line 35, or 2015 Form 1041, Schedule I, line 56.	16	13,826.
17	Enter the amount from line 15.	17	13,826.
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount.	18	
19	2015 credit carryforward. Enter the amount from your 2015 Form 8801, line 26.	19	9.
20	Enter your 2015 unallowed qualified electric vehicle credit (see instructions).	20	
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions.	21	9.
22	Enter your 2016 regular income tax liability minus allowable credits (see instructions).	22	75,328.
23	Enter the amount from your 2016 Form 6251, line 33, or 2016 Form 1041, Schedule I, line 54.	23	83,784.
24	Subtract line 23 from line 22. If zero or less, enter -0-.	24	0.
25	Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2016 Form 1040, line 54 (check box b); Form 1040NR, line 51 (check box b); or Form 1041, Schedule G, line 2c.	25	
26	Credit carryforward to 2017. Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years.	26	9.

Form 8801 (2016)

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 11 or by the Foreign Earned Income Tax Worksheet in the instructions.

Caution. If you didn't complete the 2015 Qualified Dividends and Capital Gain Tax Worksheet, the 2015 Schedule D Tax Worksheet, or Part V of the 2015 Schedule D (Form 1041), see the instructions before completing this part.*

27	Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2015, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions.	332,838.
Caution. If for 2015 you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 28, 29, and 30.		
28	Enter the amount from line 6 of your 2015 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2015 Schedule D Tax Worksheet, or the amount from line 26 of the 2015 Schedule D (Form 1041), whichever applies.	19,566.
If you figured your 2015 tax using the 2015 Qualified Dividends and Capital Gain Tax Worksheet, skip line 29 and enter the amount from line 28 on line 30. Otherwise, go to line 29.		
29	Enter the amount from line 19 of your 2015 Schedule D (Form 1040), or line 18b, column (2), of the 2015 Schedule D (Form 1041).	
30	Add lines 28 and 29, and enter the smaller of that result or the amount from line 10 of your 2015 Schedule D Tax Worksheet.	19,566.
31	Enter the smaller of line 27 or line 30.	19,566.
32	Subtract line 31 from line 27.	313,272.
33	If line 32 is \$185,400 or less (\$92,700 or less if married filing separately for 2015), multiply line 32 by 26% (0.26). Otherwise, multiply line 32 by 28% (0.28) and subtract \$3,708 (\$1,854 if married filing separately for 2015) from the result. Form 1040NR filers, see instructions.	84,008.
34	Enter: <ul style="list-style-type: none"> • \$74,900 if married filing jointly or qualifying widow(er) for 2015, • \$37,450 if single or married filing separately for 2015, • \$50,200 if head of household for 2015, or • \$2,500 for an estate or trust. Form 1040NR filers, see instructions.	74,900.
35	Enter the amount from line 7 of your 2015 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2015 Schedule D Tax Worksheet, or the amount from line 27 of the 2015 Schedule D (Form 1041), whichever applies. If you didn't complete either worksheet or Part V of the 2015 Schedule D (Form 1041), enter the amount from your 2015 Form 1040, line 43, or 2015 Form 1041, line 22, whichever applies; if zero or less, enter -0-. Form 1040NR filers, see instructions.	286,827.
36	Subtract line 35 from line 34. If zero or less, enter -0-.	0.
37	Enter the smaller of line 27 or line 28.	19,566.
38	Enter the smaller of line 36 or line 37.	
39	Subtract line 38 from line 37.	19,566.
40	Enter: <ul style="list-style-type: none"> • \$413,200 if single for 2015, • \$232,425 if married filing separately for 2015, • \$464,850 if married filing jointly or qualifying widow(er) for 2015, • \$439,000 if head of household for 2015, or • \$12,300 for an estate or trust. Form 1040NR filers, see instructions.	464,850.
41	Enter the amount from line 36.	0.
42	Form 1040 filers, enter the amount from line 7 of your 2015 Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 19 of your 2015 Schedule D Tax Worksheet, whichever applies. If you didn't complete either worksheet, see instructions. Form 1041 filers, enter the amount from line 27 of your 2015 Schedule D (Form 1041) or line 18 of your 2015 Schedule D Tax Worksheet, whichever applies. If you didn't complete either the worksheet or Part V of the 2015 Schedule D (Form 1041), enter the amount from your 2015 Form 1041, line 22; if zero or less, enter -0-. Form 1040NR filers, see instructions.	286,827.

* The 2015 Qualified Dividends and Capital Gain Tax Worksheet is in the 2015 Instructions for Form 1040. The 2015 Schedule D Tax Worksheet is in the 2015 Instructions for Schedule D (Form 1040) (or the 2015 Instructions for Schedule D (Form 1041)).

Part III Tax Computation Using Maximum Capital Gains Rates (continued)

43	Add lines 41 and 42.....	43	286,827.
44	Subtract line 43 from line 40. If zero or less, enter -0-.....	44	178,023.
45	Enter the smaller of line 39 or line 44.....	45	19,566.
46	Multiply line 45 by 15% (0.15).....	46	2,935.
47	Add lines 38 and 45.....	47	19,566.
If lines 47 and 27 are the same, skip lines 48 through 52 and go to line 53. Otherwise, go to line 48.			
48	Subtract line 47 from line 37.....	48	
49	Multiply line 48 by 20% (0.20).....	49	
If line 29 is zero or blank, skip lines 50 through 52 and go to line 53. Otherwise, go to line 50.			
50	Add lines 32, 47, and 48.....	50	
51	Subtract line 50 from line 27.....	51	
52	Multiply line 51 by 25% (0.25).....	52	
53	Add lines 33, 46, 49, and 52.....	53	86,943.
54	If line 27 is \$185,400 or less (\$92,700 or less if married filing separately for 2015), multiply line 27 by 26% (0.26). Otherwise, multiply line 27 by 28% (0.28) and subtract \$3,708 (\$1,854 if married filing separately for 2015) from the result. Form 1040NR filers, see instructions.....	54	89,487.
55	Enter the smaller of line 53 or line 54 here and on line 11. If you filed Form 2555 or 2555-EZ for 2015, don't enter this amount on line 11. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the instructions for line 11.....	55	86,943.

Form 8801 (2016)

Department of the Treasury
Internal Revenue Service (99)

► See separate instructions.
► Attach to Form 1040 or Form 1041.
► Information about Form 8582 and its instructions is available at www.irs.gov/form8582.

Name(s) shown on return

Identifying number

JULIA AND RICHARD II MILLER

Part I 2016 Passive Activity Loss

Caution: Complete Worksheets 1, 2, and 3 before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see Special Allowance for Rental Real Estate Activities in the instructions.)

1 a Activities with net income (enter the amount from Worksheet 1, column (a))	1 a		
b Activities with net loss (enter the amount from Worksheet 1, column (b))	1 b	-7,085.	
c Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1 c	-11,236.	
d Combine lines 1a, 1b, and 1c	1 d		-18,321.

Commercial Revitalization Deductions From Rental Real Estate Activities

2 a Commercial revitalization deductions from Worksheet 2, column (a)	2 a		
b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2 b		
c Add lines 2a and 2b	2 c		

All Other Passive Activities

3 a Activities with net income (enter the amount from Worksheet 3, column (a))	3 a		
b Activities with net loss (enter the amount from Worksheet 3, column (b))	3 b		
c Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3 c		
d Combine lines 3a, 3b, and 3c	3 d		

4 Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used	4		-18,321.
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- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
 - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
 - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II or Part III. Instead, go to line 15.

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

5 Enter the smaller of the loss on line 1d or the loss on line 4	5		18,321.
6 Enter \$150,000. If married filing separately, see instructions	6	150,000.	
7 Enter modified adjusted gross income, but not less than zero (see instrs)	7	386,067.	
Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.			
8 Subtract line 7 from line 6	8		
9 Multiply line 8 by 50% (0.5). Do not enter more than \$25,000. If married filing separately, see instructions	9		
10 Enter the smaller of line 5 or line 9	10		0.

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

11 Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	11		
12 Enter the loss from line 4	12		
13 Reduce line 12 by the amount on line 10	13		
14 Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13	14		

Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total	15		
16 Total losses allowed from all passive activities for 2016. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16		

BAA For Paperwork Reduction Act Notice, see instructions.

Form 8582 (2016)

Caution: The worksheets must be filed with your tax return. Keep a copy for your records.

Worksheet 1 – For Form 8582, Lines 1a, 1b, and 1c (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
RENTAL		5,978.	10,439.		16,417.
RENTAL		1,107.	797.		1,904.
Total. Enter on Form 8582, lines 1a, 1b, and 1c		7,085.	11,236.		

Worksheet 2 – For Form 8582, Lines 2a and 2b (See instructions.)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
Total. Enter on Form 8582, lines 2a and 2b			

Worksheet 3 – For Form 8582, Lines 3a, 3b, and 3c (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 3a, 3b, and 3c					

Worksheet 4 – Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total			1.00		

Worksheet 5 – Allocation of Unallowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
RENTAL	SCH E LN 22	16,417.	0.896076	16,417.
RENTAL	SCH E LN 22	1,904.	0.103924	1,904.
Total		18,321.	1.00	18,321.

Worksheet 6 – Allowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
RENTAL	SCH E LN 22	16,417.	16,417.	0.
RENTAL	SCH E LN 22	1,904.	1,904.	0.
Total		18,321.	18,321.	0.

Worksheet 7 – Activities With Losses Reported on Two or More Forms or Schedules (See instructions.)

Name of activity	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Total	0.	1.00		0.	0.

Name of activity					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Total	0.	1.00		0.	0.

Unreimbursed Employee Business Expenses

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Form 2106-EZ and its instructions is available at www.irs.gov/form2106ez.**2016**Attachment
Sequence No. **129A**

Your name

JULIA MILLER

Occupation in which you incurred expenses

JUDGE

Social security number

You Can Use This Form Only if All of the Following Apply.

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense doesn't have to be required to be considered necessary.
- You **don't** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 aren't considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2016.

Caution: You can use the standard mileage rate for 2016 **only if:** (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, **or** (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

Part I Figure Your Expenses

1	Complete Part II. Multiply line 8a by 54¢ (0.54). Enter the result here	1	
2	Parking fees, tolls, and transportation, including train, bus, etc., that didn't involve overnight travel or commuting to and from work	2	
3	Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Don't include meals and entertainment	3	
4	Business expenses not included on lines 1 through 3. Don't include meals and entertainment	4	2,200.
5	Meals and entertainment expenses: \$ _____ x 50% (0.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (0.80) instead of 50%. For details, see instructions.)	5	
6	Total expenses. Add lines 1 through 5. Enter here and on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	6	2,200.

Part II Information on Your Vehicle. Complete this part only if you are claiming vehicle expense on line 1.

7 When did you place your vehicle in service for business use? (month, day, year) ▶ _____

8 Of the total number of miles you drove your vehicle during 2016, enter the number of miles you used your vehicle for:

a Business _____ b Commuting (see instructions) _____ c Other _____

9 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

10 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

11 a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Form 2106-EZ (2016)

Depreciation and Amortization
(Including Information on Listed Property)

OMB No. 1545-0172

2016

Department of the Treasury
Internal Revenue Service (99)▶ Attach to your tax return.
▶ Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.Attachment
Sequence No. 179

Name(s) shown on return

JULIA AND RICHARD II MILLER

Identifying number

Business or activity to which this form relates

PART I - SUMMARY

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions).....	1	500,000.
2	Total cost of section 179 property placed in service (see instructions).....	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions).....	3	2,010,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	4	0.
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions.....	5	500,000.
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
FROM SCHEDULE K-1			696.
7	Listed property. Enter the amount from line 29.....	7	0.
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7.....	8	696.
9	Tentative deduction. Enter the smaller of line 5 or line 8.....	9	696.
10	Carryover of disallowed deduction from line 13 of your 2015 Form 4562.....	10	0.
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs).....	11	467,220.
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11.....	12	696.
13	Carryover of disallowed deduction to 2017. Add lines 9 and 10, less line 12.....	13	0.

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions).....	14	
15	Property subject to section 168(f)(1) election.....	15	
16	Other depreciation (including ACRS).....	16	

Part III MACRS Depreciation (Don't include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2016.....	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here.....		<input type="checkbox"/>

Section B - Assets Placed in Service During 2016 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property.....						
b 5-year property.....						
c 7-year property.....						
d 10-year property.....						
e 15-year property.....						
f 20-year property.....						
g 25-year property.....			25 yrs		S/L	
h Residential rental property.....			27.5 yrs	MM	S/L	
i Nonresidential real property.....			39 yrs	MM	S/L	

Section C - Assets Placed in Service During 2016 Tax Year Using the Alternative Depreciation System

(a) Class life	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
20a Class life.....					S/L	
b 12-year.....			12 yrs		S/L	
c 40-year.....			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28.....	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions.....	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs.....	23	

BAA For Paperwork Reduction Act Notice, see separate instructions.

FDZ0812L 01/24/17

Form 4562 (2016)

201-029

Form **1040X**
(Rev. January 2017)

Department of the Treasury — Internal Revenue Service

Amended U.S. Individual Income Tax Return

OMB No. 1545-0074

Information about Form 1040X and its separate instructions is at www.irs.gov/form1040x.This return is for calendar year ☒ 2016 ☐ 2015 ☐ 2014 ☐ 2013

Other year. Enter one: calendar year or fiscal year (month and year ended):

Your first name and initial

JULIA

Last name

MILLER

Your social security number

If a joint return, spouse's first name and initial

RICHARD

Last name

MILLER

Spouse's social security number

Current home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

Your phone number

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

Foreign country name

Foreign province/state/county

Foreign postal code

Amended return filing status. You must check one box even if you are not changing your filing status. **Caution:** In general, you can't change your filing status from joint to separate returns after the due date.☐ Single☐ Head of household (If the qualifying person is a child but not your dependent, see instructions.)☒ Married filing jointly☐ Married filing separately☐ Qualifying widow(er)

Full-year coverage.

If all members of your household have full-year minimal essential health care coverage, check 'Yes.' Otherwise, check 'No.' (See instructions.)

☒ Yes☐ No

Use Part III on page 2 to explain any changes

Income and Deductions

		A. Original amount or as previously adjusted (see instructions)	B. Net change — amount of increase or (decrease) — explain in Part III	C. Correct amount
1	Adjusted gross income. If net operating loss (NOL) carryback is included, check here	374,550.		374,550.
2	Itemized deductions or standard deduction	55,202.	-2,830.	52,372.
3	Subtract line 2 from line 1	319,348.	2,830.	322,178.
4	Exemptions. If changing, complete Part I on page 2 and enter the amount from line 29	11,664.		11,664.
5	Taxable income. Subtract line 4 from line 3	307,684.	2,830.	310,514.

Tax Liability

6	Tax. Enter method(s) used to figure tax (see instructions): QDCGTW	83,795.		83,795.
7	Credits. If general business credit carryback is included, check here	11.		11.
8	Subtract line 7 from line 6. If the result is zero or less, enter -0-	83,784.		83,784.
9	Health care: individual responsibility (see instructions)			
10	Other taxes	25,269.		25,269.
11	Total tax. Add lines 8, 9, and 10	109,053.		109,053.

Payments

12	Federal income tax withheld and excess social security and tier 1 RRTA tax withheld (If changing, see instructions.)	28,535.		28,535.
13	Estimated tax payments, including amount applied from prior year's return	70,000.		70,000.
14	Earned income credit (EIC)			
15	Refundable credits from: <input type="checkbox"/> Schedule 8812 Form(s) <input type="checkbox"/> 2439 <input type="checkbox"/> 4136 <input type="checkbox"/> 8863 <input type="checkbox"/> 8885 <input type="checkbox"/> 8962 or <input type="checkbox"/> other (specify):			

16	Total amount paid with request for extension of time to file, tax paid with original return, and additional tax paid after return was filed	10,518.
17	Total payments. Add lines 12 through 15, column C, and line 16	109,053.

Refund or Amount You Owe

18	Overpayment, if any, as shown on original return or as previously adjusted by the IRS	
19	Subtract line 18 from line 17 (If less than zero, see instructions.)	109,053.
20	Amount you owe. If line 11, column C, is more than line 19, enter the difference	
21	If line 11, column C, is less than line 19, enter the difference. This is the amount overpaid on this return	
22	Amount of line 21 you want refunded to you	
23	Amount of line 21 you want applied to your (enter year): estimated tax.. 23	

Complete and sign this form on Page 2.

For the year Jan. 1 - Dec. 31, 2016, or other tax year beginning , 2016, ending , 20 See separate instructions.

Your first name and initial Last name Your social security number

JULIA MILLER

If a joint return, spouse's first name and initial Last name Spouse's social security number

RICHARD MILLER II

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

Foreign country name Foreign province/state/county Foreign postal code

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☒ You ☒ Spouse

Filing Status

1 ☐ Single 4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here.

2 ☒ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above & full name here.

5 ☐ Qualifying widow(er) with dependent child

Check only one box.

Exemptions

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a.

b ☒ Spouse

c Dependents:

(1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) ☒ if child under age 17 qualifying for child tax credit (see instructions)

SON DAUGHTER DAUGHTER SON

DAUGHTER

DAUGHTER

SON

DAUGHTER

SON

d Total number of exemptions claimed.

7 Wages, salaries, tips, etc. Attach Form(s) W-2.

8a Taxable interest. Attach Schedule B if required.

b Tax-exempt interest. Do not include on line 8a.

9a Ordinary dividends. Attach Schedule B if required.

b Qualified dividends.

10 Taxable refunds, credits, or offsets of state and local income taxes.

11 Alimony received.

12 Business income or (loss). Attach Schedule C or C-EZ.

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here.

14 Other gains or (losses). Attach Form 4797.

15a IRA distributions.

16a Pensions and annuities.

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E.

18 Farm income or (loss). Attach Schedule F.

19 Unemployment compensation.

20a Social security benefits.

21 Other income. List type and amount.

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income.

23 Educator expenses.

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ.

25 Health savings account deduction. Attach Form 8889.

26 Moving expenses. Attach Form 3903.

27 Deductible part of self-employment tax. Attach Schedule SE.

28 Self-employed SEP, SIMPLE, and qualified plans.

29 Self-employed health insurance deduction.

30 Penalty on early withdrawal of savings.

31a Alimony paid b Recipient's SSN.

32 IRA deduction.

33 Student loan interest deduction.

34 Tuition and fees. Attach Form 8917.

35 Domestic production activities deduction. Attach Form 8903.

36 Add lines 23 through 35.

37 Subtract line 36 from line 22. This is your adjusted gross income.

BAA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. FD/A0112L 12/05/16 Form 1040 (2016)

202-003

Tax and Credits**Standard Deduction for —**

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:
Single or Married filing separately, \$6,300
Married filing jointly or Qualifying widow(er), \$12,600
Head of household, \$9,300

38	Amount from line 37 (adjusted gross income).....	38	374,550.
39a	Check <input type="checkbox"/> You were born before January 2, 1952, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 39a		
	if: <input type="checkbox"/> Spouse was born before January 2, 1952, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 39b		
	b If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/> 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin).....	40	52,372.
41	Subtract line 40 from line 38.....	41	322,178.
42	Exemptions. If line 38 is \$155,650 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instrs.	42	11,664.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-.....	43	310,514.
44	Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 c <input type="checkbox"/> b <input type="checkbox"/> Form 4972.....	44	76,273.
45	Alternative minimum tax (see instructions). Attach Form 6251.....	45	7,522.
46	Excess advance premium tax credit repayment. Attach Form 8962.....	46	
47	Add lines 44, 45, and 46.....	47	83,795.
48	Foreign tax credit. Attach Form 1116 if required.....	48	11.
49	Credit for child and dependent care expenses. Attach Form 2441.....	49	
50	Education credits from Form 8863, line 19.....	50	
51	Retirement savings contributions credit. Attach Form 8880.....	51	
52	Child tax credit. Attach Schedule 8812, if required.....	52	
53	Residential energy credits. Attach Form 5695.....	53	
54	Other crs from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> 54.....	54	
55	Add lines 48 through 54. These are your total credits.....	55	11.
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-.....	56	83,784.
57	Self-employment tax. Attach Schedule SE.....	57	23,033.
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919.....	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required.....	59	21.
60a	Household employment taxes from Schedule H.....	60a	
	b First-time homebuyer credit repayment. Attach Form 5405 if required.....	60b	
61	Health care: individual responsibility (see instructions) Full-year coverage <input checked="" type="checkbox"/>	61	
62	Taxes from: a <input checked="" type="checkbox"/> Form 8959 b <input checked="" type="checkbox"/> Form 8960 c <input type="checkbox"/> Instrs; enter code(s).....	62	2,215.
63	Add lines 56 through 62. This is your total tax.....	63	109,053.

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099.....	64	28,535.
65	2016 estimated tax payments and amount applied from 2015 return.....	65	70,000.
66a	Earned income credit (EIC).....	66a	
	b Nontaxable combat pay election <input type="checkbox"/> 66b.....	66b	
67	Additional child tax credit. Attach Schedule 8812.....	67	
68	American opportunity credit from Form 8863, line 8.....	68	
69	Net premium tax credit. Attach Form 8962.....	69	
70	Amount paid with request for extension to file.....	70	
71	Excess social security and tier 1 RRTA tax withheld.....	71	
72	Credit for federal tax on fuels. Attach Form 4136.....	72	
73	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/> 73.....	73	
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments.....	74	98,535.

Refund

Direct deposit?
See instructions.

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid.....	75	
76a	Amount of line 75 you want refunded to you. If Form 8888 is attached, check here. <input type="checkbox"/> 76a		
	► b Routing number.....		
	► c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
	► d Account number.....		
77	Amount of line 75 you want applied to your 2017 estimated tax.....	77	
78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions.....	78	10,518.
79	Estimated tax penalty (see instructions).....	79	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☒ Yes. Complete below. ☐ No

Designee's name **SALVATORE PERETORE** Phone no. **(607) 785-4070** Personal identification number (PIN) **22222**

Sign Here

Joint return?
See instructions.

Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		DOCTOR	
		JUDGE	

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN
SALVATORE R. PERETORE	SALVATORE R. PERETORE			
Firm's name	Firm's EIN	Phone no.		
SALVATORE R PERETORE CPA		607-785-4070		
Firm's address				
2701 NORTH STREET				
ENDICOTT, NY 13760				

SCHEDULE E
(Form 1040)

Supplemental Income and Loss

OMB No. 1545-0074

2016

Attachment
Sequence No. **13**

Department of the Treasury
Internal Revenue Service (99)

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)
▶ Attach to Form 1040, 1040NR, or Form 1041.
▶ Information about Schedule E and its separate instructions is at www.irs.gov/schedulee.

Name(s) shown on return

Your social security number

JULIA AND RICHARD II MILLER

Part I **Income or Loss From Rental Real Estate and Royalties** Note: If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

- A Did you make any payments in 2016 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☒ No
B If 'Yes,' did you or will you file required Forms 1099? ☐ Yes ☐ No

1a	Physical address of each property (street, city, state, ZIP code)		Fair Rental Days	Personal Use Days	QJV
A	394 MAIN STREET, JOHNSON CITY, NY 13790				
B	339 OAKDALE ROAD, JOHNSON CITY, NY 13790				
C	2304 NORTH STREET, ENDWELL, NY 13760				
1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	A	B	C
A	1				
B	1				
C	2				

- Type of Property:
1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income:	Properties:	A	B	C
3 Rents received	3		9,600.	6,000.
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9	2,396.	587.	
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc (see instructions)	12			
13 Other interest	13			
14 Repairs	14	1,531.	637.	761.
15 Supplies	15	3,875.	542.	420.
16 Taxes	16			
17 Utilities	17	1,728.		
18 Depreciation expense or depletion	18	11,542.	1,107.	2,634.
19 Other (list) ▶ SEE STM 2 SEE STM 3	19	1,268.	849.	
20 Total expenses. Add lines 5 through 19.	20	22,340.	3,722.	3,815.
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198.	21	-22,340.	5,878.	2,185.
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions).	22	-7,266.	-797.	
23a Total of all amounts reported on line 3 for all rental properties	23a		15,600.	
b Total of all amounts reported on line 4 for all royalty properties	23b			
c Total of all amounts reported on line 12 for all properties	23c			
d Total of all amounts reported on line 18 for all properties	23d		15,283.	
e Total of all amounts reported on line 20 for all properties	23e		29,877.	
24 Income. Add positive amounts shown on line 21. Do not include any losses	24			8,063.
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25			-8,063.
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2.	26			

BAA For Paperwork Reduction Act Notice, see the separate instructions.

FDI22301L 08/23/16

Schedule E (Form 1040) 2016

2016

FEDERAL STATEMENTS

PAGE 1

CLIENT 12300

JULIA AND RICHARD II MILLER

8/02/17

09:28AM

STATEMENT 2
SCHEDULE E, LINE 19 - 394 MAIN STREET
OTHER RENTAL AND ROYALTY EXPENSES

WATER& SEWER.....	\$	1,268.
TOTAL	\$	<u>1,268.</u>

STATEMENT 3
SCHEDULE E, LINE 19 - 339 OAKDALE ROAD
OTHER RENTAL AND ROYALTY EXPENSES

WATER& SEWER.....	\$	849.
TOTAL	\$	<u>849.</u>

For the year Jan. 1 - Dec. 31, 2016, or other tax year beginning 2016, ending 2016, See separate instructions.

Your first name and initial Last name Your social security number

JULIA MILLER Last name Spouse's social security number

If a joint return, spouse's first name and initial Last name RICHARD MILLER II Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

Foreign country name Foreign province/state/county Foreign postal code Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☒ You ☒ Spouse

Filing Status 1 ☐ Single 4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. 2 ☒ Married filing jointly (even if only one had income) 3 ☐ Married filing separately. Enter spouse's SSN above & full name here. 5 ☐ Qualifying widow(er) with dependent child

Exemptions 6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a. Boxes checked on 6a and 6b. 2

b ☒ Spouse. No. of children on 6c who:

c Dependents:		(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If child under age 17 qualifying for child tax credit (see instructions)	
(1) First name	Last name				
			SON		4
			DAUGHTER		
			DAUGHTER	<input checked="" type="checkbox"/>	
			SON	<input checked="" type="checkbox"/>	

d Total number of exemptions claimed. 6

Income 7 Wages, salaries, tips, etc. Attach Form(s) W-2. 7 152,963.

8a Taxable interest. Attach Schedule B if required. 8a

b Tax-exempt interest. Do not include on line 8a. 8b 493.

9a Ordinary dividends. Attach Schedule B if required. 9a 10,719.

b Qualified dividends. 9b 8,941.

10 Taxable refunds, credits, or offsets of state and local income taxes. 10

11 Alimony received. 11

12 Business income or (loss). Attach Schedule C or C-EZ. 12

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here. 13 -3,000.

14 Other gains or (losses). Attach Form 4797. 14

15a IRA distributions. 15a b Taxable amount. 15b

16a Pensions and annuities. 16a b Taxable amount. 16b

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E. 17 313,561.

18 Farm income or (loss). Attach Schedule F. 18

19 Unemployment compensation. 19

20a Social security benefits. 20a b Taxable amount. 20b

21 Other income. List type and amount. 21

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income. 22 474,243.

Adjusted Gross Income 23 Educator expenses. 23

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ. 24

25 Health savings account deduction. Attach Form 8889. 25

26 Moving expenses. Attach Form 3903. 26

27 Deductible part of self-employment tax. Attach Schedule SE. 27 11,517.

28 Self-employed SEP, SIMPLE, and qualified plans. 28 51,950.

29 Self-employed health insurance deduction. 29 36,226.

30 Penalty on early withdrawal of savings. 30

31a Alimony paid b Recipient's SSN. 31a

32 IRA deduction. 32

33 Student loan interest deduction. 33

34 Tuition and fees. Attach Form 8917. 34

35 Domestic production activities deduction. Attach Form 8903. 35

36 Add lines 23 through 35. 36 99,693.

37 Subtract line 36 from line 22. This is your adjusted gross income. 37 374,550.



Tax and Credits

Standard Deduction for —

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.
• All others:

Single or Married filing separately, \$6,300

Married filing jointly or Qualifying widow(er), \$12,600

Head of household, \$9,300

38	Amount from line 37 (adjusted gross income)	38	374,550.
39a	Check if: <input type="checkbox"/> You were born before January 2, 1952, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1952, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here <input type="checkbox"/> 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	52,372.
41	Subtract line 40 from line 38	41	322,178.
42	Exemptions. If line 38 is \$155,650 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instrs.	42	11,664.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	310,514.
44	Tax (see instructions). Check if any from: a <input type="checkbox"/> Form(s) 8814 c <input type="checkbox"/> b <input type="checkbox"/> Form 4972	44	76,273.
45	Alternative minimum tax (see instructions). Attach Form 6251	45	7,522.
46	Excess advance premium tax credit repayment. Attach Form 8962	46	
47	Add lines 44, 45, and 46	47	83,795.
48	Foreign tax credit. Attach Form 1116 if required	48	11.
49	Credit for child and dependent care expenses. Attach Form 2441	49	
50	Education credits from Form 8863, line 19	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit. Attach Schedule 8812, if required	52	
53	Residential energy credits. Attach Form 5695	53	
54	Other crs from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	54	
55	Add lines 48 through 54. These are your total credits	55	11.
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	83,784.
57	Self-employment tax. Attach Schedule SE	57	23,033.
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	21.
60a	Household employment taxes from Schedule H	60a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b	
61	Health care: individual responsibility (see instructions) Full-year coverage <input checked="" type="checkbox"/>	61	
62	Taxes from: a <input checked="" type="checkbox"/> Form 8959 b <input checked="" type="checkbox"/> Form 8960 c <input type="checkbox"/> Instrs; enter code(s)	62	2,215.
63	Add lines 56 through 62. This is your total tax	63	109,053.
64	Federal income tax withheld from Forms W-2 and 1099	64	28,535.
65	2016 estimated tax payments and amount applied from 2015 return	65	70,000.
66a	Earned income credit (EIC)	66a	
b	Nontaxable combat pay election <input type="checkbox"/> 66b		
67	Additional child tax credit. Attach Schedule 8812	67	
68	American opportunity credit from Form 8863, line 8	68	
69	Net premium tax credit. Attach Form 8962	69	
70	Amount paid with request for extension to file	70	
71	Excess social security and tier 1 RRTA tax withheld	71	
72	Credit for federal tax on fuels. Attach Form 4136	72	
73	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	73	
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	98,535.
75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	
76a	Amount of line 75 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	76a	
b	Routing number <input type="text"/>	c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings
d	Account number <input type="text"/>		
77	Amount of line 75 you want applied to your 2017 estimated tax	77	
78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions	78	10,518.
79	Estimated tax penalty (see instructions)	79	

Payments

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See instructions.

Amount You Owe

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☒ Yes. Complete below. ☐ No

Designee's name **SALVATORE PERETORE** Phone no. **(607) 785-4070** Personal identification number (PIN) **22222**

Sign Here

Joint return? See instructions.

Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
SALVATORE PERETORE		DOCTOR	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
SALVATORE PERETORE		JUDGE	

Paid Preparer Use Only

Print/Type preparer's name **SALVATORE R. PERETORE** Preparer's signature **SALVATORE R. PERETORE** Date Check ☒ if self-employed PTIN

Firm's name **SALVATORE R PERETORE CPA** Firm's EIN

Firm's address **2701 NORTH STREET** Phone no. **607-785-4070**

ENDICOTT, NY 13760

CLIENT 12300

JULIA AND RICHARD II MILLER

8/02/17

01:45PM

FORM 1040, LINE 9B
QUALIFIED DIVIDENDS

AT&T	190.
EXCEL SECURITIES	108.
HOME DEPOT	640.
IBM	1,420.
INVESCO INVESTMENT SVCS	73.
JULIE MILLER TRUST	3,538.
MORGAN STANLEY	105.
OPPENHEIMER	19.
PFIZER	505.
VANGUARD	1,081.
WELLS FARGO	1,262.
TOTAL	<u>8,941.</u>

STATE REFUNDS TAXABLE IN 2016 - RECOMPUTED TAX
(TO DETERMINE IF TAX BENEFIT RECEIVED PER IRS PUB. 525-AMT/UNUSED CREDITS)

RECOMPUTATION OF 2015 TAX:

1. ACTUAL TAXABLE INCOME (1040, LINE 43)	306,393.	
2. ACTUAL REGULAR TAX (1040, LINE 44)	73,117.	
3. ACTUAL AMT (1040, LINE 45)	13,826.	
4. ACTUAL TOTAL TAX BEFORE CREDITS (1040, LINE 47)	86,943.	
5. LESS: ACTUAL CREDITS (1040, LINE 55)	0.	
6. ACTUAL TAX AFTER CREDITS (1040, LINE 56)		86,943.
7. TAXABLE INCOME RECOMPUTED WITH SCH. A TAXES REDUCED BY STATE TAX REFUNDS	311,215.	
8. RECOMPUTED REGULAR TAX	74,708.	
9. RECOMPUTED AMT	12,235.	
10. RECOMPUTED TOTAL TAX BEFORE CREDITS	86,943.	
11. LESS: RECOMPUTED CREDITS	0.	
12. RECOMPUTED TAX AFTER CREDITS		<u>86,943.</u>
13. DIFFERENCE BETWEEN ACTUAL AND RECOMPUTED TAX (SUBTRACT LINE 12 FROM LINE 6)		0.

RECOMPUTATION OF 2015 CREDIT CARRYOVERS:

14. ACTUAL CREDIT CARRYOVERS	9.
15. RECOMPUTED CREDIT CARRYOVERS	<u>9.</u>
16. DIFFERENCE BETWEEN ACTUAL AND RECOMPUTED CARRYOVERS (SUBTRACT LINE 15 FROM LINE 14)	0.

NET CHANGE TO TAX LIABILITY, CARRYOVERS, ETC.
(CHANGE IN TAX LESS CHANGE IN CARRYOVERS/CREDITS) 0.

ZERO OR POSITIVE CHANGE - NO TAX BENEFIT WAS RECEIVED AND SO NONE OF THE
REFUND IS TAXABLE.

NOTE: THE PROGRAM CONSIDERS A TAX BENEFIT TO BE A LOWER TAX LIABILITY,
HIGHER CREDIT CARRYOVERS, AND/OR HIGHER REFUNDABLE TAX CREDITS
AS A RESULT OF DEDUCTING THE STATE TAXES THAT PRODUCED THE REFUND.
HOWEVER, AN INCREASE TO CREDIT CARRYOVERS AND/OR THE REFUNDABLE TAX
CREDITS IS NOT CONSIDERED TO BE A TAX BENEFIT IF THE INCREASE IS FULLY
OFFSET BY A HIGHER TAX LIABILITY.

CLIENT 12300

JULIA AND RICHARD II MILLER

8/02/17

01:45PM

**STATE AND LOCAL REFUNDS TAXABLE IN 2016
(REFUNDS ON PRIOR YEAR RETURN TAXABLE IN CURRENT YEAR)**

1. STATE AND LOCAL TAX REFUNDS (PRIOR YEAR)	4,822.
2. REFUNDS ATTRIBUTABLE TO POST 12/31/2015 PAYMENTS PER IRS PUB. 525	0.
3. NET STATE AND LOCAL TAX REFUNDS	4,822.
4. STATE AND LOCAL TAXES FROM PRIOR YEAR SCHEDULE A, LINE 5	30,970.
5. PRIOR YEAR ALLOWABLE SALES TAX DEDUCTION	1,555.
6. EXCESS OF INCOME TAXES DEDUCTED OVER SALES TAXES DEDUCTED	29,415.
7. ENTER THE SMALLER OF LINE 3 OR LINE 6	4,822.
8. REFUND WITH NO BENEFIT DUE TO AMT, NONREF. CRED., 0% CAP GAIN RATE	-4,822.
9. STATE AND LOCAL REFUNDS TAXABLE THIS YEAR	<u>0.</u>

SELF-EMPLOYED HEALTH INSURANCE DEDUCTION (FORM 1040, LINE 29)

	<u>TAXPAYER</u>
1. HEALTH INSURANCE PREMIUMS (EXCEPT LONG-TERM CARE)	36,226.
2. LONG-TERM CARE PREMIUMS (\$1,460 MAX.)	0.
3. TOTAL HEALTH INSURANCE PREMIUMS PAID (ADD LINES 1 AND 2)	36,226.
4. EARNED INCOME, MINUS ANY DEDUCTIONS CLAIMED ON FORM 1040, LINES 28	259,411.
5. DEDUCTIBLE PORTION OF SE TAX	11,517.
6. SUBTRACT LINE 5 FROM LINE 4	247,894.
7. SELF-EMPLOYED HEALTH INSURANCE DEDUCTION (THE SMALLER OF LINE 3 OR LINE 6)	<u>36,226.</u>

CLIENT 12300

JULIA AND RICHARD II MILLER

8/02/17

01:45PM

SEP AND QUALIFIED PLANS WORKSHEET (PUB. 560)

	TAXPAYER
A. PLAN CONTRIBUTION RATE	0.250000
B. RATE IN LINE 1 PLUS ONE	1.250000
C. SELF-EMPLOYED RATE AS A DECIMAL (DIVIDE LINE 1 BY LINE 2)	0.200000
1. NET PROFIT FROM SELF-EMPLOYMENT	311,361.
2. DEDUCTIBLE PORTION OF SELF-EMPLOYMENT TAX	11,517.
3. SUBTRACT LINE 2 FROM LINE 1	299,844.
4. SELF-EMPLOYED RATE AS A DECIMAL	0.200000
5. MULTIPLY LINE 3 BY LINE 4	59,969.
6. MULTIPLY \$265,000 BY YOUR PLAN CONTRIBUTION RATE	66,250.
7. ENTER THE SMALLER OF LINE 5 OR LINE 6	59,969.
8. CONTRIBUTION DOLLAR LIMIT	53,000.
IF YOU DID NOT MAKE ELECTIVE DEFERRALS, SKIP LINES 9 - 20 AND ENTER THE SMALLER OF LINE 7 OR LINE 8 ON LINE 21	
9. ALLOWABLE ELECTIVE DEFERRALS, INCLUDING DESIGNATED ROTH CONTRIBUTIONS (NOT MORE THAN \$18,000)	
10. SUBTRACT LINE 9 FROM LINE 8	
11. SUBTRACT LINE 9 FROM LINE 3	
12. ENTER ONE-HALF OF LINE 11	
13. ENTER THE SMALLEST OF LINE 7, 10, OR 12	
14. SUBTRACT LINE 13 FROM LINE 3	
15. ENTER THE SMALLER OF LINE 9 OR LINE 14	
IF YOU DID NOT MAKE CATCH-UP CONTRIBUTIONS, SKIP LINE 16 - 18, AND GO TO LINE 19	
16. SUBTRACT LINE 15 FROM LINE 14	
17. ENTER CATCH-UP CONTRIBUTIONS, INCLUDING DESIGNATED ROTH CONTRIBUTIONS (NOT MORE THAN \$6,000)	
18. ENTER THE SMALLER OF LINE 16 OR LINE 17	
19. ADD LINES 13, 15, AND 18	
20. DESIGNATED ROTH CONTRIB. INCLUDED ON LINES 9 AND 17	
21. MAXIMUM SEP AND QUALIFIED PLAN DEDUCTION. SUBTRACT LINE 20 FROM LINE 19.	53,000.
AMOUNT DEDUCTED ON FORM 1040	<u>51,950.</u>

CLIENT 12300

JULIA AND RICHARD II MILLER

8/02/17

01:45PM

DEDUCTION FOR EXEMPTIONS WORKSHEET (FORM 1040, LINE 42)

1. \$4,050 PER EXEMPTION ON FORM 1040, LINE 6D		24,300.
2. ENTER AMOUNT FROM FORM 1040, LINE 38	374,550.	
3. THRESHOLD FOR YOUR FILING STATUS	311,300.	
4. SUBTRACT LINE 3 FROM LINE 2	63,250.	
5. IS LINE 4 MORE THAN \$122,500 (\$61,250 IF MFS)?		
YES. ENTER -0- ON FORM 1040, LINE 42. DO NOT COMPLETE THE REST OF THIS WORKSHEET.		
NO. DIVIDE LINE 4 BY \$2,500 (\$1,250 IF MFS)		
	26.	
6. MULTIPLY LINE 5 BY 2% (.02)	0.52	
7. MULTIPLY LINE 1 BY LINE 6		12,636.
8. DEDUCTION FOR EXEMPTIONS		
(SUBTRACT LINE 7 FROM LINE 1)		<u>11,664.</u>

CLIENT 12300

JULIA AND RICHARD II MILLER

8/02/17

01:45PM

QUALIFIED DIVIDENDS AND CAPITAL GAIN TAX WORKSHEET (FORM 1040, LINE 44)

1. ENTER THE AMOUNT FROM FORM 1040, LINE 43 310,514.
2. ENTER THE AMOUNT FROM FORM 1040, LINE 9B 8,941.
3. ARE YOU FILING SCHEDULE D?
 [X] YES. ENTER THE SMALLER OF LINE 15 OR 16 OF
 SCHEDULE D, BUT DO NOT ENTER LESS THAN ZERO
 [] NO. ENTER THE AMOUNT FROM FORM 1040, LINE 13 0.
4. ADD LINES 2 AND 3 8,941.
5. IF YOU ARE CLAIMING INVESTMENT INTEREST EXPENSE
 ON FORM 4952, ENTER THE AMOUNT FROM LINE 4G OF
 THAT FORM. OTHERWISE ENTER ZERO. 0.
6. SUBTRACT LINE 5 FROM LINE 4. IF ZERO OR
 LESS, ENTER ZERO. 8,941.
7. SUBTRACT LINE 6 FROM LINE 1. IF ZERO OR
 LESS, ENTER ZERO. 301,573.
8. ENTER:
 \$37,650 IF SINGLE OR MARRIED FILING SEPARATELY,
 \$75,300 IF MARRIED FILING JOINTLY OR QUALIFYING
 WIDOW(ER), \$50,400 IF HEAD OF HOUSEHOLD 75,300.
9. ENTER THE SMALLER OF LINE 1 OR LINE 8 75,300.
10. ENTER THE SMALLER OF LINE 7 OR LINE 9 75,300.
11. SUBTRACT LINE 10 FROM LINE 9. THIS AMOUNT
 IS TAXED AT 0% 0.
12. ENTER THE SMALLER OF LINE 1 OR LINE 6 8,941.
13. ENTER THE AMOUNT FROM LINE 11 0.
14. SUBTRACT LINE 13 FROM LINE 12 8,941.
15. ENTER:
 \$415,050 IF SINGLE, \$233,475 IF MARRIED FILING
 SEPARATELY, \$466,950 IF MARRIED FILING JOINTLY
 OR QUALIFYING WIDOW(ER), \$441,000 IF HEAD
 OF HOUSEHOLD. 466,950.
16. ENTER THE SMALLER OF LINE 1 OR LINE 15 310,514.
17. ADD LINES 7 AND 11 301,573.
18. SUBTRACT LINE 17 FROM LINE 16. IF ZERO OR
 LESS, ENTER ZERO. 8,941.
19. ENTER THE SMALLER OF LINE 14 OR LINE 18 8,941.
20. MULTIPLY LINE 19 BY 15% (.15) 1,341.
21. ADD LINES 11 AND 19 8,941.
22. SUBTRACT LINE 21 FROM LINE 12 0.
23. MULTIPLY LINE 22 BY 20% (.20) 0.
24. FIGURE THE TAX ON THE AMOUNT ON LINE 7.
 (USE THE TAX TABLE OR TAX COMPUTATION WORKSHEET) 74,932.
25. ADD LINES 20, 23, AND 24 76,273.
26. FIGURE THE TAX ON THE AMOUNT ON LINE 1.
 (USE THE TAX TABLE OR TAX COMPUTATION WORKSHEET) 77,883.
27. TAX ON ALL TAXABLE INCOME (INCLUDING
 CAPITAL GAIN DISTRIBUTIONS). ENTER THE
 SMALLER OF LINE 25 OR LINE 26 HERE AND ON
 FORM 1040, LINE 44 76,273.

CLIENT 12300

JULIA AND RICHARD II MILLER

8/02/17

01:45PM

CHILD TAX CREDIT WORKSHEET (FORM 1040, LINE 52)

1. NUMBER OF QUALIFYING CHILDREN FROM
FORM 1040, LINE 6C: 2 X \$1,000 2,000.
2. ENTER THE AMOUNT FROM FORM 1040, LINE 38. 374,550.
3. ENTER \$110,000 (\$75,000 IF SINGLE, QW OR HOH
AND \$55,000 IF MFS). 110,000.
4. IS LINE 2 MORE THAN THE AMOUNT ON LINE 3?
NO - LEAVE LINE 4 BLANK. ENTER -0- ON LINE 5.
YES - SUBTRACT LINE 3 FROM LINE 2.
IF THE RESULT IS NOT A MULTIPLE OF \$1,000,
INCREASE IT TO THE NEXT MULTIPLE OF \$1,000. 265,000.
5. MULTIPLY THE AMOUNT ON LINE 4 BY 5% (.05).
ENTER THE RESULT. 13,250.
6. IS THE AMOUNT ON LINE 1 MORE THAN THE AMOUNT
ON LINE 5?
NO - STOP. YOU CANNOT TAKE THE CHILD TAX
CREDIT ON FORM 1040, LINE 52. YOU
ALSO CANNOT TAKE THE ADDITIONAL CHILD
TAX CREDIT ON FORM 1040, LINE 67.
YES - SUBTRACT LINE 5 FROM LINE 1.
ENTER THE RESULT. 0.

SCHEDULE A
(Form 1040)

Itemized Deductions

OMB No. 1545-0074

2016

Attachment
Sequence No. 07

Department of the Treasury
Internal Revenue Service (99)

Information about Schedule A and its separate instructions is at www.irs.gov/schedulea.
Attach to Form 1040.

Name(s) shown on Form 1040

Your social security number

JULIA AND RICHARD II MILLER

Medical and Dental Expenses	Caution: Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see instructions)	1	1,460.	
	2	Enter amount from Form 1040, line 38	2	374,550.	
	3	Multiply line 2 by 10% (0.10). But if either you or your spouse was born before January 2, 1952, multiply line 2 by 7.5% (0.075) instead	3	37,455.	
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	0.	
Taxes You Paid	5 State and local (check only one box):				
	a	<input checked="" type="checkbox"/> Income taxes, or	5	22,777.	
	b	<input type="checkbox"/> General sales taxes			
	6	Real estate taxes (see instructions)	6	12,519.	
	7	Personal property taxes	7		
	8	Other taxes. List type and amount			
		OAKDALE DR 5,072.	8	5,072.	
	9	Add lines 5 through 8	9	40,368.	
Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10	9,175.	
	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address	11		
	Note: Your mortgage interest deduction may be limited (see instructions).				
	12	Points not reported to you on Form 1098. See instructions for special rules	12		
	13	Mortgage insurance premiums (see instructions)	13		
	14	Investment interest. Attach Form 4952 if required. (See instructions.)	14		
	15	Add lines 10 through 14	15	9,175.	
	Gifts to Charity	16	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	16	4,727.
		17	Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500.	17	
		18	Carryover from prior year	18	
19		Add lines 16 through 18	19	4,727.	
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)	20	0.	
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.)	21	3,136.	
	SEE STATEMENT 1				
	22	Tax preparation fees	22	750.	
	23	Other expenses—investment, safe deposit box, etc. List type and amount	23		
	24	Add lines 21 through 23	24	3,886.	
	25	Enter amount from Form 1040, line 38	25	374,550.	
	26	Multiply line 25 by 2% (0.02)	26	7,491.	
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27	0.	
Other Miscellaneous Deductions	28	Other—from list in instructions. List type and amount	28	0.	
Total Itemized Deductions	29	Is Form 1040, line 38, over \$155,650? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input checked="" type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.	29	52,372.	
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here			

REDUCTION
-1,898.

SCHEDULE B
(Form 1040A or 1040)
(Rev. January 2017)
Department of the Treasury
Internal Revenue Service (99)

Interest and Ordinary Dividends

OMB No. 1545-0074

2016

Attachment
Sequence No. **08**

► Attach to Form 1040A or 1040.

► Information about Schedule B and its instructions is at www.irs.gov/scheduleb.

Your social security number

Name(s) shown on return

JULIA AND RICHARD II MILLER

Part I
Interest

- 1** List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see instructions on back and list this interest first. Also, show that buyer's social security number and address ►

(See instructions for Form 1040A, or Form 1040, line 8a.)

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

Amount

1

- 2** Add the amounts on line 1 **2**
- 3** Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 **3**
- 4** Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a **4** 0.

Note: If line 4 is over \$1,500, you must complete Part III.

Amount

Part II
Ordinary Dividends

- 5** List name of payer ►

(See instructions on back and the instructions for Form 1040A, or Form 1040, line 9a.)

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

AT&T	190.
EXCEL SECURITIES	108.
HOME DEPOT	640.
IBM	1,420.
INVESCO INVESTMENT SVCS	73.
JULIE MILLER TRUST	5,269.
MORGAN STANLEY	137.
OPPENHEIMER	19.
PFIZER	505.
VANGUARD	1,096.
WELLS FARGO	1,262.

- 6** Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a **6** 10,719.

Note: If line 6 is over \$1,500, you must complete Part III.

Part III
Foreign Accounts and Trusts
(See instructions on back.)

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

- 7a** At any time during 2016, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions **X**
- If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements.
- b** If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ►
- 8** During 2016, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions on back. **X**

Yes	No
	X
	X

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

▶ Attach to Form 1040 or Form 1040NR.

▶ Information about Schedule D and its separate instructions is at www.irs.gov/scheduled.
▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

2016

Attachment
Sequence No. **12**

Name(s) shown on return

JULIA AND RICHARD II MILLER

Your social security number

Part I Short-Term Capital Gains and Losses — Assets Held One Year or Less

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b	49,511.	71,211.		-21,700.
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7 -21,700.

Part II Long-Term Capital Gains and Losses — Assets Held More Than One Year

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b	9,470.	7,234.		2,236.
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12 8,287.
13 Capital gain distributions. See the instrs				13 5,136.
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back				15 15,659.

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule D (Form 1040) 2016

FDIA0512L 12/13/16

203-011

SCHEDULE E
(Form 1040)

Supplemental Income and Loss

OMB No. 1545-0074

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

2016

Attachment
Sequence No. **13**

Department of the Treasury
Internal Revenue Service (99)

► Information about Schedule E and its separate instructions is at www.irs.gov/schedulee.

Name(s) shown on return

Your social security number

JULIA AND RICHARD II MILLER

Part I **Income or Loss From Rental Real Estate and Royalties** Note: If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

- A Did you make any payments in 2016 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☒ No
B If 'Yes,' did you or will you file required Forms 1099? ☐ Yes ☐ No

1a Physical address of each property (street, city, state, ZIP code)

A 394 MAIN STREET, JOHNSON CITY, NY 13790

B 339 OAKDALE ROAD, JOHNSON CITY, NY 13790

C 2304 NORTH STREET, ENDWELL, NY 13760

1b Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A 1		A		
B 1		B		
C 2		C		

Type of Property:

- 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income:	Properties:	A	B	C
3 Rents received	3		9,600.	6,000.
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9	2,396.	587.	
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc (see instructions)	12			
13 Other interest	13			
14 Repairs	14	1,531.	637.	761.
15 Supplies	15	3,875.	542.	420.
16 Taxes	16			
17 Utilities	17	1,728.		
18 Depreciation expense or depletion	18	11,542.	1,107.	2,634.
19 Other (list) ► SEE STM 2 SEE STM 3	19	1,268.	849.	
20 Total expenses. Add lines 5 through 19.	20	22,340.	3,722.	3,815.
21 Subtract line 20 from line 3 (rents) and/ or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21	-22,340.	5,878.	2,185.
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	-7,266.	-797.	
23a Total of all amounts reported on line 3 for all rental properties	23a		15,600.	
b Total of all amounts reported on line 4 for all royalty properties	23b			
c Total of all amounts reported on line 12 for all properties	23c			
d Total of all amounts reported on line 18 for all properties	23d		15,283.	
e Total of all amounts reported on line 20 for all properties	23e		29,877.	
24 Income. Add positive amounts shown on line 21. Do not include any losses	24			8,063.
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25			-8,063.
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2.	26			

BAA For Paperwork Reduction Act Notice, see the separate instructions.

FD/Z3301L 08/23/16

Schedule E (Form 1040) 2016

Name(s) shown on return. Do not enter name and social security number if shown on Page 1.

Your social security number

JULIA AND RICHARD II MILLER

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

Note: If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See instructions.

- 27 Are you reporting any loss not allowed in a prior year due to the at-risk, excess farm loss, or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered 'Yes,' see instructions before completing this section. ☐ Yes ☒ No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A	SOUTHERN TIER PULMONARY & CRITICAL CARE LLC	P			
B					
C					
D					

Passive Income and Loss**Nonpassive Income and Loss**

	(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562	(j) Nonpassive income from Schedule K-1
A				696.	314,257.
B					
C					
D					
29a Totals					314,257.
b Totals				696.	
30 Add columns (g) and (j) of line 29a				30	314,257.
31 Add columns (f), (h), and (i) of line 29b				31	-696.
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below				32	313,561.

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer ID no.
A	JULIA MILLER TRUST	
B	JULIE MILLER TRUST	

Passive Income and Loss**Nonpassive Income and Loss**

	(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A				
B				
34a Totals				
b Totals				
35 Add columns (d) and (f) of line 34a				35
36 Add columns (c) and (e) of line 34b				36
37 Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below				37

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) — Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18	41	313,561.
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code V; and Schedule K-1 (Form 1041), box 14, code F (see instructions)	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

Unreimbursed Employee Business Expenses

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)

► Attach to Form 1040 or Form 1040NR.

► Information about Form 2106-EZ and its instructions is available at www.irs.gov/form2106ez.**2016**Attachment
Sequence No. **129A**

Your name

JULIA MILLER

Occupation in which you incurred expenses

JUDGE

Social security number

You Can Use This Form Only if All of the Following Apply.

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense doesn't have to be required to be considered necessary.
- You **don't** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 aren't considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2016.

Caution: You can use the standard mileage rate for 2016 **only if:** (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, **or** (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

Part I Figure Your Expenses

1 Complete Part II. Multiply line 8a by 54* (0.54). Enter the result here	1	
2 Parking fees, tolls, and transportation, including train, bus, etc., that didn't involve overnight travel or commuting to and from work	2	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Don't include meals and entertainment	3	
4 Business expenses not included on lines 1 through 3. Don't include meals and entertainment	4	2,200.
5 Meals and entertainment expenses: \$ _____ x 50% (0.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (0.80) instead of 50%. For details, see instructions.)	5	
6 Total expenses. Add lines 1 through 5. Enter here and on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 7). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.)	6	2,200.

Part II Information on Your Vehicle. Complete this part **only** if you are claiming vehicle expense on line 1.

7 When did you place your vehicle in service for business use? (month, day, year) ► _____

8 Of the total number of miles you drove your vehicle during 2016, enter the number of miles you used your vehicle for:

a Business _____ b Commuting (see instructions) _____ c Other _____

9 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

10 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

11 a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If 'Yes,' is the evidence written? ☐ Yes ☐ No

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Form 2106-EZ (2016)

Form **4562****Depreciation and Amortization**
(Including Information on Listed Property)

OMB No. 1545-0172

2016Department of the Treasury
Internal Revenue Service (99)▶ Attach to your tax return.
▶ Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.Attachment
Sequence No. **179**

Name(s) shown on return

JULIA AND RICHARD II MILLER

Business or activity to which this form relates

Identifying number

PART I - SUMMARY**Part I Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions).....	1	500,000.
2	Total cost of section 179 property placed in service (see instructions).....	2	18,370.
3	Threshold cost of section 179 property before reduction in limitation (see instructions).....	3	2,010,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	4	0.
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions.....	5	500,000.
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
	FROM SCHEDULE K-1		696.
7	Listed property. Enter the amount from line 29.....	7	0.
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7.....	8	696.
9	Tentative deduction. Enter the smaller of line 5 or line 8.....	9	696.
10	Carryover of disallowed deduction from line 13 of your 2015 Form 4562.....	10	0.
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs).....	11	467,220.
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11.....	12	696.
13	Carryover of disallowed deduction to 2017. Add lines 9 and 10, less line 12.....	13	0.

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions).....	14	
15	Property subject to section 168(f)(1) election.....	15	
16	Other depreciation (including ACRS).....	16	

Part III MACRS Depreciation (Don't include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2016.....	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here.....		<input type="checkbox"/>

Section B - Assets Placed in Service During 2016 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property.....						
b 5-year property.....						
c 7-year property.....						
d 10-year property.....						
e 15-year property.....						
f 20-year property.....						
g 25-year property.....			25 yrs		S/L	
h Residential rental property.....			27.5 yrs	MM	S/L	
i Nonresidential real property.....			39 yrs	MM	S/L	

Section C - Assets Placed in Service During 2016 Tax Year Using the Alternative Depreciation System

(a) Class life	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
20a Class life.....					S/L	
b 12-year.....			12 yrs		S/L	
c 40-year.....			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28.....	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions.....	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs.....	23	

BAA For Paperwork Reduction Act Notice, see separate instructions.

FDZCS12L 01/24/17

Form 4562 (2016)
203-016

**Additional Taxes on Qualified Plans
(Including IRAs) and Other Tax-Favored Accounts**

▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2016Department of the Treasury
Internal Revenue Service (99)▶ Information about Form 5329 and its separate instructions is at www.irs.gov/form5329.Attachment
Sequence No. **29**

Name of individual subject to additional tax. If married filing jointly, see instructions.

JULIA MILLER

Your social security number

Apt. no.

**Fill in Your Address Only
If You Are Filing This
Form by Itself and Not
With Your Tax Return**

Home address (number and street), or P.O. box if mail is not delivered to your home

City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below (see instructions).

If this is an amended
return, check here ▶☒

Foreign country name

Foreign province/state/county

Foreign postal code

If you only owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040, line 59, or Form 1040NR, line 57, without filing Form 5329. See the instructions for Form 1040, line 59, or for Form 1040NR, line 57.

Part I Additional Tax on Early Distributions.

Complete this part if you took a taxable distribution before you reached age 59-1/2 from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040 or Form 1040NR – see above). You may also have to complete this part to indicate that you qualify for an exception to the additional tax on early distributions or for certain Roth IRA distributions (see instructions).

- | | | |
|---|--|---|
| 1 | Early distributions included in income. For Roth IRA distributions, see instructions | 1 |
| 2 | Early distributions included on line 1 that are not subject to the additional tax (see instructions).
Enter the appropriate exception number from the instructions: | 2 |
| 3 | Amount subject to additional tax. Subtract line 2 from line 1 | 3 |
| 4 | Additional tax. Enter 10% (0.10) of line 3. Include this amount on Form 1040, line 59, or Form 1040NR, line 57 | 4 |

Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions).**Part II Additional Tax on Certain Distributions From Education Accounts and ABLER Accounts.**

Complete this part if you included an amount in income, on Form 1040 or Form 1040NR, line 21, from a Coverdell education savings account (ESA), a qualified tuition program (QTP), or an ABLER account.

- | | | |
|---|---|---|
| 5 | Distributions included in income from a Coverdell ESA, a QTP, or an ABLER account | 5 |
| 6 | Distributions included on line 5 that are not subject to the additional tax (see instructions) | 6 |
| 7 | Amount subject to additional tax. Subtract line 6 from line 5 | 7 |
| 8 | Additional tax. Enter 10% (0.10) of line 7. Include this amount on Form 1040, line 59, or Form 1040NR, line 57 | 8 |

Part III Additional Tax on Excess Contributions to Traditional IRAs.

Complete this part if you contributed more to your traditional IRAs for 2016 than is allowable or you had an amount on line 17 of your 2015 Form 5329.

- | | | |
|----|---|----|
| 9 | Enter your excess contributions from line 16 of your 2015 Form 5329 (see instructions). If zero, go to line 15 | 9 |
| 10 | If your traditional IRA contributions for 2016 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0- | 10 |
| 11 | 2016 traditional IRA distributions included in income (see instructions) | 11 |
| 12 | 2016 distributions of prior year excess contributions (see instructions) | 12 |
| 13 | Add lines 10, 11, and 12 | 13 |
| 14 | Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0- | 14 |
| 15 | Excess contributions for 2016 (see instructions) | 15 |
| 16 | Total excess contributions. Add lines 14 and 15 | 16 |
| 17 | Additional tax. Enter 6% (0.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2016 (including 2016 contributions made in 2017). Include this amount on Form 1040, line 59, or Form 1040NR, line 57 | 17 |

Part IV Additional Tax on Excess Contributions to Roth IRAs.

Complete this part if you contributed more to your Roth IRAs for 2016 than is allowable or you had an amount on line 25 of your 2015 Form 5329.

- | | | |
|----|--|----|
| 18 | Enter your excess contributions from line 24 of your 2015 Form 5329 (see instructions). If zero, go to line 23 | 18 |
| 19 | If your Roth IRA contributions for 2016 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0- | 19 |
| 20 | 2016 distributions from your Roth IRAs (see instructions) | 20 |
| 21 | Add lines 19 and 20 | 21 |
| 22 | Prior year excess contributions. Subtract line 21 from line 18. If zero or less, enter -0- | 22 |
| 23 | Excess contributions for 2016 (see instructions) | 23 |
| 24 | Total excess contributions. Add lines 22 and 23 | 24 |
| 25 | Additional tax. Enter 6% (0.06) of the smaller of line 24 or the value of your Roth IRAs on December 31, 2016 (including 2016 contributions made in 2017). Include this amount on Form 1040, line 59, or Form 1040NR, line 57 | 25 |

Part V Additional Tax on Excess Contributions to Coverdell ESAs.

Complete this part if the contributions to your Coverdell ESAs for 2016 were more than is allowable or you had an amount on line 33 of your 2015 Form 5329.

26	Enter the excess contributions from line 32 of your 2015 Form 5329 (see instructions). If zero, go to line 31.	26	
27	If the contributions to your Coverdell ESAs for 2016 were less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	27	
28	2016 distributions from your Coverdell ESAs (see instructions)	28	
29	Add lines 27 and 28.	29	
30	Prior year excess contributions. Subtract line 29 from line 26. If zero or less, enter -0-	30	
31	Excess contributions for 2016 (see instructions).	31	
32	Total excess contributions. Add lines 30 and 31.	32	
33	Additional tax. Enter 6% (0.06) of the smaller of line 32 or the value of your Coverdell ESAs on December 31, 2016 (including 2016 contributions made in 2017). Include this amount on Form 1040, line 59, or Form 1040NR, line 57.	33	

Part VI Additional Tax on Excess Contributions to Archer MSAs.

Complete this part if you or your employer contributed more to your Archer MSAs for 2016 than is allowable or you had an amount on line 41 of your 2015 Form 5329.

34	Enter the excess contributions from line 40 of your 2015 Form 5329 (see instructions). If zero, go to line 39.	34	
35	If the contributions to your Archer MSAs for 2016 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	35	
36	2016 distributions from your Archer MSAs from Form 8853, line 8.	36	
37	Add lines 35 and 36.	37	
38	Prior year excess contributions. Subtract line 37 from line 34. If zero or less, enter -0-	38	
39	Excess contributions for 2016 (see instructions).	39	
40	Total excess contributions. Add lines 38 and 39.	40	
41	Additional tax. Enter 6% (0.06) of the smaller of line 40 or the value of your Archer MSAs on December 31, 2016 (including 2016 contributions made in 2017). Include this amount on Form 1040, line 59, or Form 1040NR, line 57.	41	

Part VII Additional Tax on Excess Contributions to Health Savings Accounts (HSAs).

Complete this part if you, someone on your behalf, or your employer contributed more to your HSAs for 2016 than is allowable or you had an amount on line 49 of your 2015 Form 5329.

42	Enter the excess contributions from line 48 of your 2015 Form 5329. If zero, go to line 47.	42	
43	If the contributions to your HSAs for 2016 are less than the maximum allowable contribution, see instructions. Otherwise, enter -0-	43	
44	2016 distributions from your HSAs from Form 8889, line 16.	44	
45	Add lines 43 and 44.	45	
46	Prior year excess contributions. Subtract line 45 from line 42. If zero or less, enter -0-	46	
47	Excess contributions for 2016 (see instructions).	47	350.
48	Total excess contributions. Add lines 46 and 47.	48	350.
49	Additional tax. Enter 6% (0.06) of the smaller of line 48 or the value of your HSAs on December 31, 2016 (including 2016 contributions made in 2017). Include this amount on Form 1040, line 59, or Form 1040NR, line 57.	49	21.

Part VIII Additional Tax on Excess Contributions to an ABL Account.

Complete this part if contributions to your ABL account for 2016 were more than is allowable.

50	Excess contributions for 2016 (see instructions)	50	
51	Additional tax. Enter 6% (0.06) of the smaller of line 50 or the value of your ABL account on December 31, 2016. Include this amount on Form 1040, line 59, or Form 1040NR, line 57.	51	

Part IX Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs).

Complete this part if you did not receive the minimum required distribution from your qualified retirement plan.

52	Minimum required distribution for 2016 (see instructions)	52	
53	Amount actually distributed to you in 2016.	53	
54	Subtract line 53 from line 52. If zero or less, enter -0-	54	
55	Additional tax. Enter 50% (0.50) of line 54. Include this amount on Form 1040, line 59, or Form 1040NR, line 57.	55	

Sign Here Only If You Are Filing This Form by Itself and Not With Your Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature: _____ Date: _____

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name				
	Firm's address				
	Firm's EIN				
Phone no.					

Alternative Minimum Tax — Individuals

► Information about Form 6251 and its separate instructions is at www.irs.gov/form6251.
► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2016

Attachment
Sequence No. 32

Name(s) shown on Form 1040 or Form 1040NR

JULIA AND RICHARD II MILLER

Your social security number

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	322,178.
2	Medical and dental. If you or your spouse was 65 or older, enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (0.025) of Form 1040, line 38. If zero or less, enter -0-	2	
3	Taxes from Schedule A (Form 1040), line 9	3	40,368.
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	4	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	
6	If Form 1040, line 38, is \$155,650 or less, enter -0-. Otherwise, see instructions	6	-1,898.
7	Tax refund from Form 1040, line 10 or line 21	7	
8	Investment interest expense (difference between regular tax and AMT)	8	
9	Depletion (difference between regular tax and AMT)	9	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
11	Alternative tax net operating loss deduction	11	
12	Interest from specified private activity bonds exempt from the regular tax	12	
13	Qualified small business stock, see instructions	13	
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	-8,287.
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	
19	Passive activities (difference between AMT and regular tax income or loss)	19	
20	Loss limitations (difference between AMT and regular tax income or loss)	20	
21	Circulation costs (difference between regular tax and AMT)	21	
22	Long-term contracts (difference between AMT and regular tax income)	22	
23	Mining costs (difference between regular tax and AMT)	23	
24	Research and experimental costs (difference between regular tax and AMT)	24	
25	Income from certain installment sales before January 1, 1987	25	
26	Intangible drilling costs preference	26	
27	Other adjustments, including income-based related adjustments	27	
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$247,450, see instructions.)	28	352,361.

Part II Alternative Minimum Tax (AMT)

29	Exemption. (If you were under age 24 at the end of 2016, see instructions.) IF your filing status is... AND line 28 is not over... THEN enter on line 29...		
	Single or head of household... \$119,700... \$53,900		
	Married filing jointly or qualifying widow(er)... 159,700... 83,800		
	Married filing separately... 79,850... 41,900		
	If line 28 is over the amount shown above for your filing status, see instructions.	29	35,635.
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34.	30	316,726.
31	• If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 64 here. • All others: If line 30 is \$186,300 or less (\$93,150 or less if married filing separately), multiply line 30 by 26% (0.26). Otherwise, multiply line 30 by 28% (0.28) and subtract \$3,726 (\$1,863 if married filing separately) from the result.	31	83,795.
32	Alternative minimum tax foreign tax credit (see instructions)	32	11.
33	Tentative minimum tax. Subtract line 32 from line 31.	33	83,784.
34	Add Form 1040, line 44 (minus any tax from Form 4972), and Form 1040, line 46. Subtract from the result any foreign tax credit from Form 1040, line 48. If you used Schedule J to figure your tax on Form 1040, line 44, refigure that tax without using Schedule J before completing this line (see instructions).	34	76,262.
35	AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45.	35	7,522.

Department of the Treasury
Internal Revenue Service (99)

► See separate instructions.
► Attach to Form 1040 or Form 1041.
► Information about Form 8582 and its instructions is available at www.irs.gov/form8582.

Name(s) shown on return

Identifying number

JULIA AND RICHARD II MILLER**Part I 2016 Passive Activity Loss**

Caution: Complete Worksheets 1, 2, and 3 before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see Special Allowance for Rental Real Estate Activities in the instructions.)

1 a Activities with net income (enter the amount from Worksheet 1, column (a))	1 a	8,063.		
b Activities with net loss (enter the amount from Worksheet 1, column (b))	1 b	-22,340.		
c Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1 c	-11,236.		
d Combine lines 1a, 1b, and 1c.	1 d		-25,513.	

Commercial Revitalization Deductions From Rental Real Estate Activities

2 a Commercial revitalization deductions from Worksheet 2, column (a)	2 a			
b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2 b			
c Add lines 2a and 2b.	2 c			

All Other Passive Activities

3 a Activities with net income (enter the amount from Worksheet 3, column (a))	3 a			
b Activities with net loss (enter the amount from Worksheet 3, column (b))	3 b			
c Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3 c			
d Combine lines 3a, 3b, and 3c.	3 d			

4 Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used

If line 4 is a loss and:

- Line 1d is a loss, go to Part II.
- Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
- Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II or Part III. Instead, go to line 15.

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

5 Enter the smaller of the loss on line 1d or the loss on line 4.	5	25,513.		
6 Enter \$150,000. If married filing separately, see instructions.	6	150,000.		
7 Enter modified adjusted gross income, but not less than zero (see instrs).	7	386,067.		
Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.				
8 Subtract line 7 from line 6.	8			
9 Multiply line 8 by 50% (0.5). Do not enter more than \$25,000. If married filing separately, see instructions.	9			
10 Enter the smaller of line 5 or line 9.	10		0.	
If line 2c is a loss, go to Part III. Otherwise, go to line 15.				

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

11 Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions.	11			
12 Enter the loss from line 4.	12			
13 Reduce line 12 by the amount on line 10.	13			
14 Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13.	14			

Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total.	15	8,063.		
16 Total losses allowed from all passive activities for 2016. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return.	16		8,063.	

BAA For Paperwork Reduction Act Notice, see instructions.

Form 8582 (2016)

Caution: The worksheets must be filed with your tax return. Keep a copy for your records.

Worksheet 1 – For Form 8582, Lines 1a, 1b, and 1c (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
RENTAL		22,340.	10,439.		32,779.
RENTAL	5,878.		797.	5,081.	
RENTAL	2,185.			2,185.	
Total. Enter on Form 8582, lines 1a, 1b, and 1c	8,063.	22,340.	11,236.		

Worksheet 2 – For Form 8582, Lines 2a and 2b (See instructions.)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
Total. Enter on Form 8582, lines 2a and 2b			

Worksheet 3 – For Form 8582, Lines 3a, 3b, and 3c (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 3a, 3b, and 3c					

Worksheet 4 – Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total			1.00		

Worksheet 5 – Allocation of Unallowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
RENTAL	SCH E LN 22	32,779.	1.000000	25,513.
Total		32,779.	1.00	25,513.

Worksheet 6 — Allowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
RENTAL	SCH E LN 22	32,779.	25,513.	7,266.
Total		32,779.	25,513.	7,266.

Worksheet 7 — Activities With Losses Reported on Two or More Forms or Schedules (See instructions.)

Name of activity...	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule..... ▶					
b Net income from form or schedule..... ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0-..... ▶					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule..... ▶					
b Net income from form or schedule..... ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0-..... ▶					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule..... ▶					
b Net income from form or schedule..... ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0-..... ▶					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule..... ▶					
b Net income from form or schedule..... ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0-..... ▶					
Total		0.	1.00	0.	0.

Name of activity...					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule..... ▶					
b Net income from form or schedule..... ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0-..... ▶					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule..... ▶					
b Net income from form or schedule..... ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0-..... ▶					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule..... ▶					
b Net income from form or schedule..... ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0-..... ▶					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule..... ▶					
b Net income from form or schedule..... ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0-..... ▶					
Total		0.	1.00	0.	0.

**Credit for Prior Year Minimum Tax –
Individuals, Estates, and Trusts**

OMB No. 1545-1073

2016Department of the Treasury
Internal Revenue Service (99)► Information about Form 8801 and its separate instructions is at www.irs.gov/form8801.
► Attach to Form 1040, 1040NR, or 1041.Attachment
Sequence No. **74**

Name(s) shown on return

Identifying number

JULIA AND RICHARD II MILLER**Part I Net Minimum Tax on Exclusion Items**

1	Combine lines 1, 6, and 10 of your 2015 Form 6251. Estates and trusts, see instructions	1	315,436.
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	49,334.
3	Minimum tax credit net operating loss deduction (see instructions)	3	
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$246,250 and you were married filing separately for 2015, see instructions	4	364,770.
5	Enter: \$83,400 if married filing jointly or qualifying widow(er) for 2015; \$53,600 if single or head of household for 2015; or \$41,700 if married filing separately for 2015. Estates and trusts, enter \$23,800.	5	83,400.
6	Enter: \$158,900 if married filing jointly or qualifying widow(er) for 2015; \$119,200 if single or head of household for 2015; or \$79,450 if married filing separately for 2015. Estates and trusts, enter \$79,450.	6	158,900.
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9.	7	205,870.
8	Multiply line 7 by 25% (0.25).	8	51,468.
9	Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2015, see instructions	9	31,932.
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10	332,838.
11	<ul style="list-style-type: none"> • If for 2015 you filed Form 2555 or 2555-EZ, see instructions for the amount to enter. • If for 2015 you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 18a and 19, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 55 here. Form 1040NR filers, see instructions. • All others: If line 10 is \$185,400 or less (\$92,700 or less if married filing separately for 2015), multiply line 10 by 25% (0.25). Otherwise, multiply line 10 by 28% (0.28) and subtract \$3,708 (\$1,854 if married filing separately for 2015) from the result. Form 1040NR filers, see instructions. 	11	86,943.
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11.	13	86,943.
14	Enter the amount from your 2015 Form 6251, line 34, or 2015 Form 1041, Schedule I, line 55.	14	73,117.
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-.	15	13,826.

BAA For Paperwork Reduction Act Notice, see instructions.

Form 8801 (2016)

Department of the Treasury
Internal Revenue Service

Information about Form 8889 and its separate instructions is available at www.irs.gov/form8889.
 Attach to Form 1040 or Form 1040NR.

Name(s) shown on Form 1040 or Form 1040NR

JULIA MILLER

Social security number of HSA
beneficiary. If both spouses have
HSAs, see instructions

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part I HSA Contributions and Deduction. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2016 (see instructions)	<input type="checkbox"/> Self-only	<input checked="" type="checkbox"/> Family
2	HSA contributions you made for 2016 (or those made on your behalf), including those made from January 1, 2017, through April 18, 2017, that were for 2016. Do not include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions)	2	
3	If you were under age 55 at the end of 2016, and on the first day of every month during 2016, you were, or were considered, an eligible individual with the same coverage, enter \$3,350 (\$6,750 for family coverage). All others, see the instructions for the amount to enter	3	6,750.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2016 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2016, also include any amount contributed to your spouse's Archer MSAs	4	
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	6,750.
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2016, see the instructions for the amount to enter	6	6,750.
7	If you were age 55 or older at the end of 2016, married, and you or your spouse had family coverage under an HDHP at any time during 2016, enter your additional contribution amount (see instructions)	7	
8	Add lines 6 and 7	8	6,750.
9	Employer contributions made to your HSAs for 2016	9	7,100.
10	Qualified HSA funding distributions	10	
11	Add lines 9 and 10	11	7,100.
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	0.
13	HSA deduction. Enter the smaller of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25	13	

Caution: If line 2 is more than line 13, you may have to pay an additional tax (see instructions).

Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2016 from all HSAs (see instructions)	14a	5,054.
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return (see instructions)	14b	
c	Subtract line 14b from line 14a	14c	5,054.
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	5,054.
16	Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter 'HSA' and the amount	16	0.
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here		
b	Additional 20% tax (see instructions). Enter 20% (.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also include this amount in the total on Form 1040, line 62, or Form 1040NR, line 60. Check box c on Form 1040, line 62, or box b on Form 1040NR, line 60. Enter 'HSA' and the amount on the line next to the box	17b	

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Form 8889 (2016)

Additional Medicare Tax

- If any line does not apply to you, leave it blank. See separate instructions.
 ► Attach to Form 1040, 1040NR, 1040-PR, or 1040-SS.
 ► Information about Form 8959 and its instructions is at www.irs.gov/form8959.

OMB No. 1545-0074

2016Attachment
Sequence No. **71**

Name(s) shown on return

Your social security number

JULIA AND RICHARD II MILLER**Part I Additional Medicare Tax on Medicare Wages**

1	Medicare wages and tips from Form W-2, box 5. If you have more than one Form W-2, enter the total of the amounts from box 5...	1	176,963.	
2	Unreported tips from Form 4137, line 6.	2		
3	Wages from Form 8919, line 6.	3		
4	Add lines 1 through 3.	4	176,963.	
5	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er).... \$200,000	5	250,000.	
6	Subtract line 5 from line 4. If zero or less, enter -0-	6		0.
7	Additional Medicare Tax on Medicare wages. Multiply line 6 by 0.9% (0.009). Enter here and go to Part II.	7		

Part II Additional Medicare Tax on Self-Employment Income

8	Self-employment income from Schedule SE (Form 1040), Section A, line 4, or Section B, line 6. If you had a loss, enter -0- (Form 1040-PR and Form 1040-SS filers, see instructions).	8	287,542.	
9	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er).... \$200,000	9	250,000.	
10	Enter the amount from line 4.	10	176,963.	
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	73,037.	
12	Subtract line 11 from line 8. If zero or less, enter -0-	12		214,505.
13	Additional Medicare Tax on self-employment income. Multiply line 12 by 0.9% (0.009). Enter here and go to Part III.	13		1,931.

Part III Additional Medicare Tax on Railroad Retirement Tax Act (RTTA) Compensation

14	Railroad retirement (RTTA) compensation and tips from Form(s) W-2, box 14 (see instructions).	14		
15	Enter the following amount for your filing status: Married filing jointly \$250,000 Married filing separately \$125,000 Single, Head of household, or Qualifying widow(er).... \$200,000	15		
16	Subtract line 15 from line 14. If zero or less, enter -0-	16		
17	Additional Medicare Tax on railroad retirement (RTTA) compensation. Multiply line 16 by 0.9% (0.009). Enter here and go to Part IV.	17		

Part IV Total Additional Medicare Tax

18	Add lines 7, 13, and 17. Also include this amount on Form 1040, line 62, (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions) and go to Part V.	18		1,931.
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Part V Withholding Reconciliation

19	Medicare tax withheld from Form W-2, box 6. If you have more than one Form W-2, enter the total of the amounts from box 6.	19	2,566.	
20	Enter the amount from line 1.	20	176,963.	
21	Multiply line 20 by 1.45% (0.0145). This is your regular Medicare tax withholding on Medicare wages.	21	2,566.	
22	Subtract line 21 from line 19. If zero or less, enter -0-. This is your Additional Medicare Tax withholding on Medicare wages.	22		
23	Additional Medicare Tax withholding on railroad retirement (RTTA) compensation from Form W-2, box 14 (see instructions).	23		
24	Total Additional Medicare Tax withholding. Add lines 22 and 23. Also include this amount with federal income tax withholding on Form 1040, line 64 (Form 1040NR, 1040-PR, and 1040-SS filers, see instructions).	24		

Net Investment Income Tax –
Individuals, Estates, and Trusts

▶ Attach to your tax return.

▶ Information about Form 8960 and its separate instructions is at www.irs.gov/form8960.

Name(s) shown on your tax return

JULIA AND RICHARD II MILLER

Your social security number or EIN

Part I Investment Income

- ☐ Section 6013(g) election (see instructions)
- ☐ Section 6013(h) election (see instructions)
- ☐ Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions).....	1	
2	Ordinary dividends (see instructions).....	2	10,719.
3	Annuities (see instructions).....	3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions).....	4a	313,561.
4b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions).....	4b	-313,561.
4c	Combine lines 4a and 4b.....	4c	
5a	Net gain or loss from disposition of property (see instructions).....	5a	-3,000.
5b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions).....	5b	
5c	Adjustment from disposition of partnership interest or S corporation stock (see instructions).....	5c	
5d	Combine lines 5a through 5c.....	5d	-3,000.
6	Adjustments to investment income for certain CFCs and PFICs (see instructions).....	6	
7	Other modifications to investment income (see instructions).....	7	237.
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7.....	8	7,956.

Part II Investment Expenses Allocable to Investment Income and Modifications

9a	Investment interest expenses (see instructions).....	9a	
9b	State, local, and foreign income tax (see instructions).....	9b	484.
9c	Miscellaneous investment expenses (see instructions).....	9c	
9d	Add lines 9a, 9b, and 9c.....	9d	484.
10	Additional modifications (see instructions).....	10	
11	Total deductions and modifications. Add lines 9d and 10.....	11	484.

Part III Tax Computation

12	Net investment income. Subtract Part II, line 11 from Part I, line 8. Individuals complete lines 13-17. Estates and trusts complete lines 18a-21. If zero or less, enter -0-.....	12	7,472.
Individuals:			
13	Modified adjusted gross income (see instructions).....	13	374,550.
14	Threshold based on filing status (see instructions).....	14	250,000.
15	Subtract line 14 from line 13. If zero or less, enter -0-.....	15	124,550.
16	Enter the smaller of line 12 or line 15.....	16	7,472.
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (.038). Enter here and include on your tax return (see instructions).....	17	284.
Estates and Trusts:			
18a	Net investment income (line 12 above).....	18a	
18b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions).....	18b	
18c	Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0-.....	18c	
19a	Adjusted gross income (see instructions).....	19a	
19b	Highest tax bracket for estates and trusts for the year (see instructions).....	19b	
19c	Subtract line 19b from line 19a. If zero or less, enter -0-.....	19c	
20	Enter the smaller of line 18c or line 19c.....	20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (.038). Enter here and include on your tax return (see instructions).....	21	

2016

FEDERAL STATEMENTS

PAGE 1

CLIENT 12300

JULIA AND RICHARD II MILLER

8/02/17

01:47PM

STATEMENT 1
SCHEDULE A, LINE 21
UNREIMBURSED EMPLOYEE EXPENSES

FORM 2106 (TAXPAYER)	\$	2,200.
UNION & PROFESSIONAL DUES		936.
TOTAL	\$	<u>3,136.</u>

STATEMENT 2
SCHEDULE E, LINE 19 - 394 MAIN STREET
OTHER RENTAL AND ROYALTY EXPENSES

WATER& SEWER	\$	1,268.
TOTAL	\$	<u>1,268.</u>

STATEMENT 3
SCHEDULE E, LINE 19 - 339 OAKDALE ROAD
OTHER RENTAL AND ROYALTY EXPENSES

WATER& SEWER	\$	849.
TOTAL	\$	<u>849.</u>

STATEMENT 4
SCHEDULE SE, PAGE 1
TAXPAYER'S SELF-EMPLOYMENT INCOME FROM PASSTHROUGH ENTITIES

SOUTHERN TIER PULMONARY & CRITICAL CARE LLC		
SELF-EMPLOYMENT INCOME FROM ENTITY	\$	314,257.
SECTION 179 EXPENSE		-696.
TOTAL	\$	<u>313,561.</u>
TOTAL SE INCOME - NONFARM		<u>\$ 313,561.</u>

STATEMENT 5
FORM 1116, LINE 1A - GENERAL CATEGORY INCOME
GROSS INCOME FROM SOURCES OUTSIDE U.S.

DIVIDENDS		32.
GROSS FOREIGN SOURCE QUALIFIED DIVIDENDS	105.	
FOREIGN SOURCE QUALIFIED DIVIDEND ADJUSTMENT	-65.	
NET FOREIGN SOURCE QUALIFIED DIVIDENDS		40.
TOTAL	\$	<u>72.</u>



Department of Taxation and Finance

Resident Income Tax Return

New York State • New York City • Yonkers • MCTMT

NYIA1312L 11/11/16

IT-201

For the full year January 1, 2016, through December 31, 2016, or fiscal year beginning ..

16

and ending ..

For help completing your return, see the instructions, Form IT-201-I.

Your first name	MI	Your last name (for a joint return, enter spouse's name on line below)	Your date of birth (mmddyyyy)	Your social security number
JULIA		MILLER		
Spouse's first name	MI	Spouse's last name	Spouse's date of birth (mmddyyyy)	Spouse's social security number
RICHARD		MILLER II		
Mailing address (see instructions, page 13) (number and street or PO box)			Apartment number	New York State county of residence
				BROOME
City, village, or post office		State	ZIP code	Country (if not United States)
		NY		
Taxpayer's permanent home address (see instructions, page 13) (number and street or rural route)			Apartment number	School district code number
				313
City, village, or post office		State	ZIP code	Taxpayer's date of death (mmddyyyy)
		NY		
		Decedent information	Spouse's date of death (mmddyyyy)	

- A Filing status** (mark an X in one box):
- 1 ☐ Single
- 2 ☒ Married filing joint return (enter spouse's social security number above)
- 3 ☐ Married filing separate return (enter spouse's social security number above)
- 4 ☐ Head of household (with qualifying person)
- 5 ☐ Qualifying widow(er) with dependent child

B Did you itemize your deductions on your 2016 federal income tax return? Yes ☒ No ☐

C Can you be claimed as a dependent on another taxpayer's federal return? Yes ☐ No ☒

D1 Did you have a financial account located in a foreign country? (see page 14) ... Yes ☐ No ☒

D2 Yonkers residents and Yonkers part-year residents only:

(1) Did you receive a property tax freeze or property tax relief credit? (see page 14) Yes ☐ No ☐

(2) If Yes, enter the total amount00

E (1) Did you or your spouse maintain living quarters in NYC during 2016? (see page 14) ... Yes ☐ No ☒

(2) Enter the number of days spent in NYC in 2016 (any part of a day spent in NYC is considered a day) ..

F NYC residents and NYC part-year residents only (see page 14):

(1) Number of months you lived in NYC in 2016

(2) Number of months your spouse lived in NYC in 2016

G Enter your 2-character special condition code(s) if applicable (see page 14)

H Dependent exemption information (see page 15)

First name	MI	Last name	Relationship	Social security number	Date of birth (mmddyyyy)
			SON		
			DAUGHTER		
			DAUGHTER		
			SON		

If more than 7 dependents, mark an X in the box. ☐

201001161032



For office use only



204-001

NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM

JULIA AND RICHARD II MILL

Federal income and adjustments (see page 15)

Whole dollars only

1	Wages, salaries, tips, etc.	1	152963.00
2	Taxable interest income	2	.00
3	Ordinary dividends	3	10719.00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25)	4	.00
5	Alimony received	5	.00
6	Business income or loss (submit a copy of federal Schedule C or C-EZ, Form 1040)	6	.00
7	Capital gain or loss (if required, submit a copy of federal Schedule D, Form 1040)	7	-3000.00
8	Other gains or losses (submit a copy of federal Form 4797)	8	.00
9	Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box <input type="checkbox"/>	9	.00
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box <input type="checkbox"/>	10	.00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040)	11	313561.00
12	Rental real estate included in line 11	12	.00
13	Farm income or loss (submit a copy of federal Schedule F, Form 1040)	13	.00
14	Unemployment compensation	14	.00
15	Taxable amount of social security benefits (also enter on line 27)	15	.00
16	Other income (see page 16) Identify:	16	.00
17	Add lines 1 through 11 and 13 through 16	17	474243.00
18	Total federal adjustments to income (see page 15) Identify: SEE STATEMENT 1	18	99693.00
19	Federal adjusted gross income (subtract line 18 from line 17)	19	374550.00

New York additions (see page 16)

20	Interest income on state and local bonds and obligations (but not those of NYS or its local governments)	20	.00
21	Public employee 414(h) retirement contributions from your wage and tax statements (see page 16)	21	.00
22	New York's 529 college savings program distributions (see page 16)	22	.00
23	Other (Form IT-225, line 9)	23	.00
24	Add lines 19 through 23	24	374550.00

New York subtractions (see page 17)

25	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	25	.00
26	Pensions of NYS and local governments and the federal government (see page 17)	26	.00
27	Taxable amount of social security benefits (from line 15)	27	.00
28	Interest income on U.S. government bonds	28	.00
29	Pension and annuity income exclusion (see page 18)	29	.00
30	New York's 529 college savings program deduction/earnings	30	.00
31	Other (Form IT-225, line 18)	31	.00
32	Add lines 25 through 31	32	.00
33	New York adjusted gross income (subtract line 32 from line 24)	33	374550.00

Standard deduction or itemized deduction (see page 20)

34	Enter your standard deduction (table on page 20) or your itemized deduction (from Form IT-201-D) Mark an X in the appropriate box: <input type="checkbox"/> Standard - or - <input checked="" type="checkbox"/> Itemized	34	24886.00
35	Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank)	35	349664.00
36	Dependent exemptions (enter the number of dependents listed in item H; see page 20)	36	4000.00
37	Taxable income (subtract line 36 from line 35)	37	345664.00

201002161032



204-002

NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM

Name(s) as shown on page 1

JULIA AND RICHARD II MILLER

Your social security number

Tax computation, credits, and other taxes

38	Taxable income (from line 37 on page 2)	38	345664.00
39	NYS tax on line 38 amount (see page 21)	39	23678.00
40	NYS household credit (page 21, table 1, 2, or 3)	40	.00
41	Resident credit (see page 22)	41	.00
42	Other NYS nonrefundable credits (Form IT-201-ATT, line 7)	42	851.00
43	Add lines 40, 41, and 42	43	851.00
44	Subtract line 43 from line 39 (if line 43 is more than line 39, leave blank)	44	22827.00
45	Net other NYS taxes (Form IT-201-ATT, line 30)	45	.00
46	Total New York State taxes (add lines 44 and 45)	46	22827.00

New York City and Yonkers taxes, credits, and surcharges, and MCTMT

47	NYC resident tax on line 38 amount (see page 22)	47	.00
48	NYC household credit (page 22, table 4, 5, or 6)	48	.00
49	Subtract line 48 from line 47 (if line 48 is more than line 47, leave blank)	49	.00
50	Part-year NYC resident tax (Form IT-360.1)	50	.00
51	Other NYC taxes (Form IT-201-ATT, line 34)	51	.00
52	Add lines 49, 50, and 51	52	.00
53	NYC nonrefundable credits (Form IT-201-ATT, line 10)	53	.00
54	Subtract line 53 from line 52 (if line 53 is more than line 52, leave blank)	54	.00
54a	MCTMT net earnings base	54a	.00
54b	MCTMT	54b	.00
55	Yonkers resident income tax surcharge (see page 25)	55	.00
56	Yonkers nonresident earnings tax (Form Y-203)	56	.00
57	Part-year Yonkers resident income tax surcharge (Form IT-360.1)	57	.00
58	Total New York City and Yonkers taxes / surcharges and MCTMT (add lines 54 and 54b through 57)	58	.00
59	Sales or use tax (see page 26; do not leave line 59 blank)	59	206.00

See instructions on pages 22 through 25 to compute New York City and Yonkers taxes, credits, and surcharges, and MCTMT.

Voluntary contributions (see page 27)

60a	Return a Gift to Wildlife	60a	.00
60b	Missing/Exploited Children Fund	60b	.00
60c	Breast Cancer Research Fund	60c	.00
60d	Alzheimer's Fund	60d	.00
60e	Olympic Fund (\$2 or \$4; see page 27)	60e	.00
60f	Prostate and Testicular Cancer Research and Education Fund	60f	.00
60g	9/11 Memorial	60g	.00
60h	Volunteer Firefighting & EMS Recruitment Fund	60h	.00
60i	Teen Health Education	60i	.00
60j	Veterans Remembrance	60j	.00
60k	Homeless Veterans	60k	.00
60l	Mental Illness Anti-Stigma Fund	60l	.00
60m	Women's Cancers Education and Prevention Fund	60m	.00
60n	Autism Fund	60n	.00
60	Total voluntary contributions (add lines 60a through 60n)	60	.00
61	Total New York State, New York City, Yonkers, and sales or use taxes, MCTMT, and voluntary contributions (add lines 46, 58, 59, and 60)	61	23033.00

201003161032



204-003

NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM

Your social security number

NYIA1334L 11/11/16

62 Enter amount from line 61

62

23033.00

Payments and refundable credits (see page 28)

JULIA AND RICHARD II MILLER

63 Empire State child credit	63	.00
63a Family tax relief credit	63a	.00
64 NYS/ NYC child and dependent care credit	64	.00
65 NYS earned income credit (EIC)	65	.00
66 NYS noncustodial parent EIC	66	.00
67 Real property tax credit	67	.00
68 College tuition credit	68	.00
69 NYC school tax credit (also complete F on page 1; see page 29)	69	.00
70 NYC earned income credit	70	.00
70a NYC enhanced real property tax credit	70a	.00
71 Other refundable credits (Form IT-201-ATT, line 18)	71	.00
72 Total New York State tax withheld	72	9777.00
73 Total New York City tax withheld	73	.00
74 Total Yonkers tax withheld	74	.00
75 Total estimated tax payments and amount paid with Form IT-370	75	18000.00



If applicable, complete Form(s) IT-2 and/or IT-1099-R and submit them with your return (see page 12).

Do not send federal Form W-2 with your return.

76 Total payments (add lines 63 through 75) 76 27777.00

Your refund, amount you owe, and account information (see pages 31 through 33)

77 Amount overpaid (if line 76 is more than line 62, subtract line 62 from line 76) 77 4744.00

78 Amount of line 77 to be refunded

Mark one refund choice:

☐ direct deposit (fill in line 83) - or -☒ paper check

78 4744.00

79 Amount of line 77 that you want applied to your 2017 estimated tax (see instructions)

79

.00

Refund? Direct deposit is the easiest, fastest way to get your refund.

See page 32 for payment options.

80 Amount you owe (if line 76 is less than line 62, subtract line 76 from line 62). To pay by electronic funds withdrawal, mark an X in the box ☐ and fill in lines 83 and 84. If you pay by check or money order you must complete Form IT-201-V and mail it with your return

80 .00

81 Estimated tax penalty (include this amount in line 80 or reduce the overpayment on line 77; see page 31)

81

.00

See page 35 for the proper assembly of your return.

82 Other penalties and interest (see page 32)

82

.00

83 Account information for direct deposit or electronic funds withdrawal (see page 32).

If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see pg. 32) ☐

83a Account type: ☐ Personal checking - or - ☐ Personal savings - or - ☐ Business checking - or - ☐ Business savings

83b Routing number

83c Account number

84 Electronic funds withdrawal (see page 33) Date Amount .00

Third-party designee? (see instr.) Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Print designee's name SALVATORE PERETORE	Designee's phone number (607) 785-4070	Personal identification number (PIN) [REDACTED]
	E-mail: [REDACTED]		

Paid preparer must complete (see instructions)		Preparer's NYTPRN NYTPRN excl. code 0 3
Preparer's signature SALVATORE R. PERETORE	Preparer's printed name SALVATORE R. PERETORE	
Firm's name (or yours, if self-employed) SALVATORE R. PERETORE	Preparer's PTIN or SSN [REDACTED]	
Address 2701 NORTH STREET ENDICOTT, NY 13760	Employer identification number [REDACTED]	
E-mail: SALPERETORE@PERETORECPA.COM	Date [REDACTED]	

Taxpayer(s) must sign here	
Your signature	
Your occupation DOCTOR	
Spouse's signature and occupation (if joint return) JUDGE	
Date	Daytime phone number ()
E-mail:	

See instructions for where to mail your return.

201004161032



204-004

NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM

**Resident Itemized Deduction Schedule IT-201-D**

Submit this form with Form IT-201. See instructions for completing Form IT-201-D in the instructions for Form IT-201.

Name(s) as shown on your Form IT-201	Your social security number
JULIA AND RICHARD II MILLER	

Whole dollars only

1 Medical and dental expenses (federal Schedule A, line 4)	1	.00
2 Taxes you paid (federal Schedule A, line 9)	2	43198.00
3 Interest you paid (federal Schedule A, line 15)	3	9175.00
4 Gifts to charity (federal Schedule A, line 19)	4	4727.00
5 Casualty and theft losses (federal Schedule A, line 20)	5	.00
6 Job expenses/miscellaneous deductions (federal Schedule A, line 27)	6	.00
7 Other miscellaneous deductions (federal Schedule A, line 28)	7	.00
8 Enter amount from federal Schedule A, line 29	8	55202.00
9 State, local, and foreign income taxes (or general sales tax, if applicable) and other subtraction adjustments (see instructions) SEE STM 2	9	22021.00
10 Subtract line 9 from line 8	10	33181.00
11 Addition adjustments (see instructions)	11	.00
12 Add lines 10 and 11	12	33181.00
13 Itemized deduction adjustment (see instructions)	13	8295.00
14 Subtract line 13 from line 12	14	24886.00
15 College tuition itemized deduction (see Form IT-272)	15	.00
16 New York State itemized deduction (add lines 14 and 15; enter on Form IT-201, line 34)	16	24886.00

NO HANDWRITTEN ENTRIES ON THIS FORM

201005161032



204-005



Department of Taxation and Finance
Other Tax Credits and Taxes
Attachment to Form IT-201

NY1A1412L 08/24/16

IT-201-ATT

See the instructions for completing Form IT-201-ATT in the instructions for Form IT-201. Submit this form with your Form IT-201.

Name(s) as shown on your Form IT-201	Your social security number
JULIA AND RICHARD II MILLER	[REDACTED]

A Have you (or an entity of which you are an owner) been convicted of *Bribery Involving Public Servants and Related Offenses, Corrupting the Government, or Defrauding the Government* (NYS Penal Law Article 200, 496, or section 195.20)? (see instructions) Yes ☐ No ☒

Part 1 — Other New York State, New York City, and Yonkers tax credits

Section A — New York State nonrefundable, non-carryover credits used

Whole dollars only

1 Accumulation distribution credit (submit computation) 100

2 Other nonrefundable, non-carryover credits

Code	Amount	Code	Amount
2a	.00	2b	.00

Total other nonrefundable, non-carryover credits (add lines 2a and 2b) 200

Section B — New York State nonrefundable, carryover credits used

3 Long-term care insurance credit 3 851.00

4 Investment credit 400

5 Solar energy system equipment credit 500

6 Other nonrefundable, carryover credits

Code	Amount	Code	Amount
6a	.00	6h	.00
6b	.00	6i	.00
6c	.00	6j	.00
6d	.00	6k	.00
6e	.00	6l	.00
6f	.00	6m	.00
6g	.00	6n	.00

Total other nonrefundable, carryover credits (add lines 6a through 6n) 600

7 Total New York State nonrefundable credits used

(add lines 1 through 6; enter here and on Form IT-201, line 42) 7 851.00

Section C — New York City nonrefundable, non-carryover credits used

8 New York City resident UBT credit 800

8a New York City resident GCT credit 8a00

9 New York City accumulation distribution credit (submit computation) 900

9a Part-year resident nonrefundable NYC child and dependent care credit 9a00

10 Total other New York City nonrefundable credits used

(add lines 8, 8a, 9, and 9a; enter here and on Form IT-201, line 53) 1000

Section D — New York State, New York City, Yonkers, and MCTMT refundable credits

11 Farmers' school tax credit 1100

12 Other refundable credits

Code	Amount	Code	Amount
12a	.00	12g	.00
12b	.00	12h	.00
12c	.00	12i	.00
12d	.00	12j	.00
12e	.00	12k	.00
12f	.00	12l	.00

Total other refundable credits (add lines 12a through 12l) 1200

13 Add lines 11 and 12 1300

(continued on page 2)

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204-006

NO HANDWRITTEN ENTRIES ON THIS FORM

MILLER, JULIA AND RICHARD II

Your social security number

Part 1, Section D — New York State, New York City, Yonkers, and MCTMT refundable credits (continued)

14 Enter amount from line 13 on page 1.....	14	.00
15 New York State claim of right credit	15	.00
16 New York City claim of right credit	16	.00
17 Yonkers claim of right credit	17	.00
17a MCTMT (metropolitan commuter transportation mobility tax) claim of right credit	17a	.00
18 Total New York State, New York City, Yonkers, and MCTMT other refundable credits (add lines 14 through 17a; enter here and on Form IT-201, line 71)	18	.00

Part 2 — Other New York State taxes

(submit all applicable forms)

If you are subject to other New York State taxes, complete Part 2.

19 New York State tax on capital gain portion of lump-sum distributions (Form IT-230)	19	.00																												
20 Other New York State taxes																														
<table border="0"> <thead> <tr> <th>Code</th> <th>Amount</th> <th>Code</th> <th>Amount</th> </tr> </thead> <tbody> <tr><td>20a</td><td>.00</td><td>20g</td><td>.00</td></tr> <tr><td>20b</td><td>.00</td><td>20h</td><td>.00</td></tr> <tr><td>20c</td><td>.00</td><td>20i</td><td>.00</td></tr> <tr><td>20d</td><td>.00</td><td>20j</td><td>.00</td></tr> <tr><td>20e</td><td>.00</td><td>20k</td><td>.00</td></tr> <tr><td>20f</td><td>.00</td><td>20l</td><td>.00</td></tr> </tbody> </table>	Code	Amount	Code	Amount	20a	.00	20g	.00	20b	.00	20h	.00	20c	.00	20i	.00	20d	.00	20j	.00	20e	.00	20k	.00	20f	.00	20l	.00		
Code	Amount	Code	Amount																											
20a	.00	20g	.00																											
20b	.00	20h	.00																											
20c	.00	20i	.00																											
20d	.00	20j	.00																											
20e	.00	20k	.00																											
20f	.00	20l	.00																											
Total other New York State taxes (add lines 20a through 20l)	20	.00																												
21 Add lines 19 and 20	21	.00																												
22 See instructions for line 22	22	851.00																												
23 Enter amount from Form IT-201, line 39	23	23678.00																												
24 Subtract line 23 from line 22 (if line 23 is more than line 22, leave blank)	24	.00																												
25 Subtract line 24 from line 21 (if line 24 is more than line 21, leave blank)	25	.00																												
26 New York State separate tax on lump-sum distributions (Form IT-230)	26	.00																												
27 Resident credit against separate tax on lump-sum distributions	27	.00																												
28 Subtract line 27 from line 26	28	.00																												
29 This line intentionally left blank	29																													
30 Net other New York State taxes (add lines 25 and 28; enter here and on Form IT-201, line 45)	30	.00																												

Part 3 — Other New York City taxes

(submit all applicable forms)

31 This line intentionally left blank	31	
32 New York City resident separate tax on lump-sum distributions (Form IT-230)	32	.00
33 New York City tax on capital gain portion of lump-sum distributions (Form IT-230)	33	.00
34 Total other New York City taxes (add lines 32 and 33; enter here and on Form IT-201, line 51)	34	.00

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204-007

NO HANDWRITTEN ENTRIES ON THIS FORM



Department of Taxation and Finance

NYIA5601L 10/13/16

Summary of W-2 Statements

New York State • New York City • Yonkers

IT-2

Do not detach or separate the W-2 Records below. File Form IT-2 as an entire page with your return. See instructions.

W-2 Record 1

Box a Employee's social security number for this W-2 Record

Box b Employer identification number (EIN)

Box 1 Wages, tips, other compensation
152963.00Box 8 Allocated tips
.00Box 10 Dependent care benefits
.00Box 11 Nonqualified plans
.00

Box c Employer's information

Employer's name

STATE OF NY

Employer's address (number and street)

110 STATE ST

City

ALBANY

State

NY

ZIP code

12236

Country (if not United States)

Box 12a Amount

24000.00

Code

G

Box 14a Amount

.00

Description

Box 12b Amount

.00

Code

Box 14b Amount

.00

Description

Box 12c Amount

.00

Code

Box 14c Amount

.00

Description

Box 12d Amount

.00

Code

Box 14d Amount

.00

Description

Box 13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐Corrected (W-2c) ☐

NY State information:

Box 15a NY State

NY

Box 16a NYS wages, tips, etc.

152963.00

Box 17a NYS income tax withheld

9777.00

Other state information:

Box 15b other state

Box 16b Other state wages, tips, etc.

.00

Box 17b Other state income tax withheld

.00

NYC and Yonkers

information (see instr.):

Box 18 Local wages, tips, etc.

Locality a .00

Locality b .00

Box 19 Local income tax withheld

Locality a .00

Locality b .00

Box 20 Locality name

Locality a

Locality b

Do not detach.

W-2 Record 2

Box a Employee's social security number for this W-2 Record

Box b Employer identification number (EIN)

Box 1 Wages, tips, other compensation
.00Box 8 Allocated tips
.00Box 10 Dependent care benefits
.00Box 11 Nonqualified plans
.00

Box c Employer's information

Employer's name

Employer's address (number and street)

City

State

ZIP code

Country (if not United States)

Box 12a Amount

.00

Code

Box 14a Amount

.00

Description

Box 12b Amount

.00

Code

Box 14b Amount

.00

Description

Box 12c Amount

.00

Code

Box 14c Amount

.00

Description

Box 12d Amount

.00

Code

Box 14d Amount

.00

Description

Box 13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐Corrected (W-2c) ☐

NY State information:

Box 15a NY State

NY

Box 16a NYS wages, tips, etc.

.00

Box 17a NYS income tax withheld

.00

Other state information:

Box 15b other state

Box 16b Other state wages, tips, etc.

.00

Box 17b Other state income tax withheld

.00

NYC and Yonkers

information (see instr.):

Box 18 Local wages, tips, etc.

Locality a .00

Locality b .00

Box 19 Local income tax withheld

Locality a .00

Locality b .00

Box 20 Locality name

Locality a

Locality b

102001161032



204-008

NO HANDWRITTEN ENTRIES ON THIS FORM



Department of Taxation and Finance

Claim for Long-Term Care Insurance Credit

Tax Law Section 606(aa)

NY1A6001L 11/04/16

IT-249

Name(s) as shown on return JULIA AND RICHARD II MILLER	Identifying number as shown on return <div style="background-color: black; width: 100px; height: 1.2em;"></div>
--	--

Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

Schedule A – Individuals (including sole proprietors), partnerships, and fiduciaries

1	Qualified long-term care insurance premiums paid for the current tax year (see instructions)	1	4253.00
2	Credit rate (20%)	2	.20
3	Credit for qualified long-term care insurance (multiply line 1 by line 2)	3	851.00

Fiduciaries: Include the amount from line 3 in the *Total* line of Schedule D, column C.

All others: Enter the amount from line 3 on Schedule E, line 8.

Schedule B – Partnership, S corporation, estate, and trust information (see instructions)

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the long-term care insurance credit from that entity, complete the following information for each partnership, New York S corporation, estate, or trust. For *Type*, enter *P* for partnership, *S* for S corporation, or *ET* for estate or trust.

Name of entity	Type	Employer ID number

Schedule C – Partner's, shareholder's, or beneficiary's share of credit (see instructions)

Partner	4	Enter your share of the credit from your partnership	4	.00
S corporation shareholder	5	Enter your share of the credit from your S corporation	5	.00
Beneficiary	6	Enter your share of the credit from the fiduciary's Form IT-249, Schedule D, column C	6	.00
	7	Totals (add lines 4, 5, and 6)	7	.00

Fiduciaries: Include the amount from line 7 in the *Total* line of Schedule D, column C.

All others: Enter the amount from line 7 on Schedule E, line 9.

Schedule D – Beneficiary's and fiduciary's share of credit (see instructions)

A Beneficiary's name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of qualified long-term care insurance credit
Total (enter the amount from Schedule A, line 3, plus the amount from Schedule C, line 7)		.00
		.00
		.00
Fiduciary		.00

(continued on page 2)

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204-009

Schedule E – Computation of credit available for the current year

Individuals and partnerships	8	Enter the amount from Schedule A, line 3	8	851.00
Partners, S corporation shareholders, beneficiaries	9	Enter the amount from Schedule C, line 7	9	.00
Fiduciaries	10	Enter the amount from Schedule D, <i>Fiduciary</i> line, column C	10	.00
	11	Total credit available for the current year (add lines 8, 9, and 10)	11	851.00

Full-year NYS resident individuals, estates, and trusts: Complete Schedule F and Schedule H.

Nonresident and part-year resident individuals, estates, and trusts: Complete Schedule G and Schedule H.

Partnerships: Enter the line 11 amount on Form IT-204, line 145.

Schedule F – Full-Year New York State residents computation of total credit

12	Enter the amount from line 11	12	851.00
13	Enter the carryover credit from last year's Form IT-249	13	.00
14	Total credit (add lines 12 and 13; complete Schedule H)	14	851.00

Schedule G – New York State nonresidents and part-year residents computation of total credit

15	Enter the amount from line 11	15	.00
16	Income percentage from this year's Form IT-203, line 45, or Form IT-205-A, line 12 (if the income percentage is more than 100% (1.0000), enter 1.0000)	16	
17	Nonresident and part-year resident credit (multiply line 15 by line 16)	17	.00
18	Enter the carryover credit from last year's Form IT-249	18	.00
19	Total credit (add lines 17 and 18; complete Schedule H)	19	.00

Schedule H – Computation of credit used and carried over

20	Tax due before credits (see instructions)	20	23678.00
21	Credits applied against the tax before this credit (see instructions)	21	.00
22	Net tax (subtract line 21 from line 20)	22	23678.00
23	Credit used for the current tax year (see instructions)	23	851.00
24	Amount of credit available for carryover to next year. Full-year residents: Subtract line 23 from line 14. Nonresidents and part-year residents: Subtract line 23 from line 19	24	.00



2016

NEW YORK STATEMENTS

PAGE 1

CLIENT 12300

JULIA AND RICHARD II MILLER

4/12/17

05:47PM

STATEMENT 1
FORM IT-201, LINE 18
ADJUSTMENTS TO INCOME

DEDUCTIBLE PORTION OF SE TAX.....	\$	11,517.
KEOGH PLAN & SELF-EMPLOYED SEP DEDUCTION.....		51,950.
SELF-EMPLOYED HEALTH INSURANCE DEDUCTION.....		36,226.
TOTAL	\$	<u>99,693.</u>

STATEMENT 2
FORM IT-201-D, LINE 9
STATE, LOCAL, FOREIGN TAX, OTHER SUBTRACTIONS

STATE, LOCAL, FOREIGN, AND GENERAL SALES TAXES.....	\$	22,777.
TOTAL	\$	<u>22,777.</u>

* SUBTRACTION LIMITED - SEE SUBTRACTION LIMITATION WORKSHEET



Department of Taxation and Finance

Amended Resident Income Tax Return

New York State • New York City • Yonkers • MCTMT

NYA1512L 11/25/16

IT-201-X

For the full year January 1, 2016, through December 31, 2016, or fiscal year beginning
and ending .

16

See the instructions, Form IT-201-X-1, for help completing your amended return.

Your first name	MI	Your last name (for a joint return, enter spouse's name on line below)	Your date of birth (mmdd/yyyy)	Your social security number
JULIA		MILLER		
Spouse's first name	MI	Spouse's last name	Spouse's date of birth (mmdd/yyyy)	Spouse's social security number
RICHARD		MILLER		
Mailing address (number and street or PO box)			Apartment number	New York State county of residence
				BROO
City, village, or post office		State	ZIP code	Country (if not United States)
		NY		
Taxpayer's permanent home address (number and street or rural route)			Apartment number	School district code number
				313
City, village, or post office		State	ZIP code	Decedent information
		NY		
			Taxpayer's date of death (mmdd/yyyy)	Spouse's date of death (mmdd/yyyy)

- A Filing status**
(mark an X in one box):
- 1 ☐ Single
- 2 ☒ Married filing joint return
(enter spouse's social security number above)
- 3 ☐ Married filing separate return
(enter spouse's social security number above)
- 4 ☐ Head of household (with qualifying person)
- 5 ☐ Qualifying widow(er) with dependent child

B Did you itemize your deductions on your 2016 federal income tax return? Yes ☒ No ☐

C Can you be claimed as a dependent on another taxpayer's federal return? Yes ☐ No ☒

D1 Did you file an amended federal return? (see instructions) Yes ☒ No ☐

D2 Yonkers residents and Yonkers part-year residents only:

(1) Did you receive a property tax freeze or property tax relief credit? Yes ☐ No ☐

(2) If Yes, enter the total amount00

E (1) Did you or your spouse maintain living quarters in NYC during 2016? Yes ☐ No ☒

(2) Enter the number of days spent in NYC in 2016 (any part of a day spent in NYC is considered a day)

F NYC residents and NYC part-year residents only:

(1) Number of months you lived in NYC in 2016

(2) Number of months your spouse lived in NYC in 2016

G Enter your 2-character special condition code(s) if applicable (see instructions) ☐ ☐

First name	MI	Last name	Relationship	Social security number	Date of birth (mmdd/yyyy)
			SON		
			DAUGHTER		
			DAUGHTER		
			SON		

If more than 7 dependents, mark an X in the box. ☐

361001161032



For office use only

205-001



NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM

Your social security number

NYIA1512L 11/25/16

JULIA AND RICHARD II MILLER

Federal income and adjustments

Whole dollars only

1	Wages, salaries, tips, etc.	1	152963.00
2	Taxable interest income	2	.00
3	Ordinary dividends	3	10719.00
4	Taxable refunds, credits, or offsets of state and local income taxes (also enter on line 25)	4	.00
5	Alimony received	5	.00
6	Business income or loss (submit a copy of federal Schedule C or C-EZ, Form 1040)	6	.00
7	Capital gain or loss (if required, submit a copy of federal Schedule D, Form 1040)	7	-3000.00
8	Other gains or losses (submit a copy of federal Form 4797)	8	.00
9	Taxable amount of IRA distributions. If received as a beneficiary, mark an X in the box	9	.00
10	Taxable amount of pensions and annuities. If received as a beneficiary, mark an X in the box	10	.00
11	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (submit copy of federal Schedule E, Form 1040)	11	313561.00
12	Rental real estate included in line 11	12	.00
13	Farm income or loss (submit a copy of federal Schedule F, Form 1040)	13	.00
14	Unemployment compensation	14	.00
15	Taxable amount of social security benefits (also enter on line 27)	15	.00
16	Other income Identify:	16	.00
17	Add lines 1 through 11 and 13 through 16	17	474243.00
18	Total federal adjustments to income Identify: SEE STATEMENT 1	18	99693.00
19	Federal adjusted gross income (subtract line 18 from line 17)	19	374550.00

New York additions

20	Interest income on state and local bonds and obligations (but not those of NYS or its local governments)	20	.00
21	Public employee 414(h) retirement contributions from your wage and tax statements	21	.00
22	New York's 529 college savings program distributions	22	.00
23	Other (Form IT-225, line 9)	23	9876.00
24	Add lines 19 through 23	24	384426.00

New York subtractions

25	Taxable refunds, credits, or offsets of state and local income taxes (from line 4)	25	.00
26	Pensions of NYS and local governments and the federal government	26	.00
27	Taxable amount of social security benefits (from line 15)	27	.00
28	Interest income on U.S. government bonds	28	.00
29	Pension and annuity income exclusion	29	.00
30	New York's 529 college savings program deduction/earnings	30	.00
31	Other (Form IT-225, line 18)	31	1377.00
32	Add lines 25 through 31	32	1377.00
33	New York adjusted gross income (subtract line 32 from line 24)	33	383049.00

NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM

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205-002

Name(s) as shown on page 1

JULIA AND RICHARD II MILLER

Your social security number

IT-201-X (2016) Page 3 of 6

Standard deduction or itemized deduction

34 Enter your standard deduction (from table below) or your itemized deduction (from schedule below)

Mark an X in the appropriate box: ☐ Standard - or - ☒ Itemized

35 Subtract line 34 from line 33 (if line 34 is more than line 33, leave blank)

36 Dependent exemptions (enter the number of dependents listed in item H)

37 Taxable income (subtract line 36 from line 35)

34	22794.00
35	360255.00
36	4 000.00
37	356255.00

New York State
standard deduction tableFiling status
(from page 1)Standard deduction
(enter on line 34 above)

1 Single and you marked item C Yes	\$ 3,100
1 Single and you marked item C No	7,950
2 Married filing joint return	15,950
3 Married filing separate return	7,950
4 Head of household (with qualifying person)	11,150
5 Qualifying widow(er) with dependent child	15,950

New York State itemized deduction schedule

1 Medical and dental expenses (federal Sch A, line 4)	1	.00
2 Taxes you paid (federal Sch A, line 9)	2	40368.00
3 Interest you paid (federal Sch A, line 15)	3	9175.00
4 Gifts to charity (federal Sch A, line 19)	4	4727.00
5 Casualty and theft losses (federal Sch A, line 20)	5	.00
6 Job expenses/misc deductions (federal Sch A, line 27)	6	.00
7 Other misc deductions (federal Sch A, line 28)	7	.00
8 Enter amount from federal Schedule A, line 29	8	52372.00
9 State, local, and foreign income taxes (or general sales tax, if applicable) and other subtraction adjustments ST. 2	9	21980.00
10 Subtract line 9 from line 8	10	30392.00
11 Addition adjustments	11	.00
12 Add lines 10 and 11	12	30392.00
13 Itemized deduction adjustment	13	7598.00
14 Subtract line 13 from line 12	14	22794.00
15 College tuition itemized deduction (see Form IT-272)	15	.00
16 New York State itemized deduction (add lines 14 and 15; enter on line 34 above)	16	22794.00

(continued on page 4)

NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM

361003161032



205-003

JULIA AND RICHARD II MILLER

Tax computation, credits, and other taxes

38	Taxable income (from line 37 on page 3)	38	356255.00
39	NYS tax on line 38 amount	39	24403.00
40	NYS household credit	40	.00
41	Resident credit	41	.00
42	Other NYS nonrefundable credits (Form IT-201-ATT, line 7)	42	851.00
43	Add lines 40, 41, and 42	43	851.00
44	Subtract line 43 from line 39 (if line 43 is more than line 39, leave blank)	44	23552.00
45	Net other NYS taxes (Form IT-201-ATT, line 30)	45	.00
46	Total New York State taxes (add lines 44 and 45)	46	23552.00

New York City and Yonkers taxes, credits, and surcharges and MCTMT

47	NYC resident tax on line 38 amount	47	.00
48	NYC household credit	48	.00
49	Subtract line 48 from line 47 (if line 48 is more than line 47, leave blank)	49	.00
50	Part-year NYC resident tax (Form IT-360.1)	50	.00
51	Other NYC taxes (Form IT-201-ATT, line 34)	51	.00
52	Add lines 49, 50, and 51	52	.00
53	NYC nonrefundable credits (Form IT-201-ATT, line 10)	53	.00
54	Subtract line 53 from line 52 (if line 53 is more than line 52, leave blank)	54	.00
54a	MCTMT net earnings base	54a	.00
54b	MCTMT	54b	.00
55	Yonkers resident income tax surcharge	55	.00
56	Yonkers nonresident earnings tax (Form Y-203)	56	.00
57	Part-year Yonkers resident income tax surcharge (Form IT-360.1)	57	.00
58	Total New York City and Yonkers taxes / surcharges and MCTMT (add lines 54 and 54b through 57)	58	.00
59	Sales or use tax as reported on your original return (see instrs. Do not leave line 59 blank.)	59	206.00

Voluntary contributions as reported on your original return

(or as adjusted by the Tax Department; see instructions)

60a	Return a Gift to Wildlife	60a	.00
60b	Missing/Exploited Children Fund	60b	.00
60c	Breast Cancer Research Fund	60c	.00
60d	Alzheimer's Fund	60d	.00
60e	Olympic Fund	60e	.00
60f	Prostate and Testicular Cancer Research and Education Fund	60f	.00
60g	9/11 Memorial	60g	.00
60h	Volunteer Firefighting & EMS Recruitment Fund	60h	.00
60i	Teen Health Education	60i	.00
60j	Veterans Remembrance	60j	.00
60k	Homeless Veterans	60k	.00
60l	Mental Illness Anti-Stigma Fund	60l	.00
60m	Women's Cancers Education and Prevention Fund	60m	.00
60n	Autism Fund	60n	.00
60	Total voluntary contributions as reported on your original return (or as adjusted by the Tax Department; see instructions)	60	.00
61	Total New York State, New York City, Yonkers, and sales or use taxes, MCTMT, and voluntary contributions (add lines 46, 58, 59, and 60)	61	23758.00

Name(s) as shown on page 1

JULIA AND RICHARD II MILLER

Your social security number

IT-201-X (2016) Page 5 of 6

62 Enter amount from line 61. 62 23758.00

Payments and refundable credits

63 Empire State child credit	63	.00
63a Family tax relief credit	63a	.00
64 NYS/NYC child and dependent care credit	64	.00
65 NYS earned income credit (EIC)	65	.00
66 NYS noncustodial parent EIC	66	.00
67 Real property tax credit	67	.00
68 College tuition credit	68	.00
69 NYC school tax credit (also complete F on page 1)	69	.00
70 NYC earned income credit	70	.00
70a NYC enhanced real property tax credit	70a	.00
71 Other refundable credits (Form IT-201-ATT, line 18)	71	.00
72 Total New York State tax withheld	72	9777.00
73 Total New York City tax withheld	73	.00
74 Total Yonkers tax withheld	74	.00
75 Total estimated tax payments/Amount paid with Form IT-370	75	18000.00
76 Amount paid with original return, plus additional tax paid after your original return was filed (see instructions)	76	.00
77 Total payments (add lines 63 through 76)	77	27777.00
78 Overpayment, if any, as shown on original return or previously adjusted by NY State (see instr)	78	4744.00
78a Amount from original Form IT-201, line 79 (see instructions)	78a	.00
79 Subtract line 78 from line 77	79	23033.00

⚠ You must submit all required forms. Failure to do so will result in an adjustment to your return.

See Important information in the instructions.



Your refund

80 If line 79 is more than line 62, subtract line 62 from line 79 and indicate how you want your refund

Mark one refund choice: ☐ direct deposit (fill in lines 82 through 82c) - or - ☐ paper check 80 .00

Amount you owe

81 If line 79 is less than line 62, subtract line 79 from line 62 (see instructions) 81 725.00
 To pay by electronic funds withdrawal, mark an X in the box ☐ and fill in lines 82 through 82d. If you pay by check or money order you must complete Form IT-201-V and mail it with your return.

Account information

82 Account information for direct deposit or electronic funds withdrawal (see instructions)

If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an X in this box (see instructions) ☐

82a Account type: ☐ Personal checking - or - ☐ Personal savings - or - ☐ Business checking - or - ☐ Business savings

82b Routing number

82c Account number

82d Electronic funds withdrawal (see instructions) Date

Amount .00

361005161032



205-005

NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM

Your social security number

NYIA1505L 09/26/16

JULIA AND RICHARD II MILLER

83 Reason(s) for amending your return (mark an X in all applicable boxes; see instructions)

- 83a Federal audit change (complete lines 84 through 91 below) ☐ 83b Worthless stock/securities..... ☐
 83c Claim of right..... ☐ 83d Wages..... ☐ 83e Military..... ☐
 83f Court ruling..... ☐ 83g Workers' compensation..... ☐ 83h Treaties/visa..... ☐
 83i Tax shelter transaction..... ☐ 83j Credit claim..... ☐ 83k Protective claim (see instrs)..... ☐
 83l Net operating loss (see instructions). Mark an X in the box ☐ and enter the year of the loss
 83m Report social security number (SSN) ☐ Prior identification number Date SSN was issued
 83n Other. Mark an X in the box ☐ and explain: _____
 83o To report adjustments to partnership or S corporation income, gain, loss or deduction, provide the following information: Partnership ☐ S corporation ☐

Name of partnership or S corporation	Identifying number	Principal business activity
Address of partnership or S corporation		



If you marked an X in box 83a above, you must complete lines 84 through 91 below. All others may skip lines 84 through 91 and go directly to the Third-party designee question. You must sign your amended return below.

- 84 Enter the date (mmddyyyy) of the final federal determination 85 Do you concede the federal audit changes? (If No, explain below.) Yes ☐ No ☐
 (Explain) _____

86 List federal changes

86a	86a	.00
86b	86b	.00
86c	86c	.00
86d	86d	.00
86e	86e	.00

- 87 Net federal changes (increase or decrease)..... 87 .00
 88 Federal taxable income (mark an X in one box).... Per return ☐ Previously adjusted ☐ 88 .00
 89 Corrected federal taxable income..... 89 .00

- 90 Federal credits disallowed..... Earned income credit ☐ Amount disallowed
 Child care credit ☐ Amount disallowed
 91 Federal penalties assessed ☐ 91a Fraud..... ☐ 91b Negligence..... ☐ 91c Other (explain below)..... ☐

Third-party designee? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Print designee's name SALVATORE PERETORE	Designee's phone number (607) 785-4070	Personal identification number (PIN) [REDACTED]												
<table border="1"> <tr> <td> Paid preparer must complete (see instructions) Preparer's signature SALVATORE R. PERETORE Firm's name (or yours, if self-employed) SALVATORE R. PERETORE Address 2701 NORTH STREET ENDICOTT, NY 13760 E-mail: SALPERETORE@PERETORECPA.COM </td> <td> Preparer's NYTPRN NYTPRN excl. code 0 3 Preparer's printed name SALVATORE R. PERETORE Preparer's PTIN or SSN [REDACTED] Employer identification number [REDACTED] Date [REDACTED] </td> </tr> </table>				Paid preparer must complete (see instructions) Preparer's signature SALVATORE R. PERETORE Firm's name (or yours, if self-employed) SALVATORE R. PERETORE Address 2701 NORTH STREET ENDICOTT, NY 13760 E-mail: SALPERETORE@PERETORECPA.COM	Preparer's NYTPRN NYTPRN excl. code 0 3 Preparer's printed name SALVATORE R. PERETORE Preparer's PTIN or SSN [REDACTED] Employer identification number [REDACTED] Date [REDACTED]										
Paid preparer must complete (see instructions) Preparer's signature SALVATORE R. PERETORE Firm's name (or yours, if self-employed) SALVATORE R. PERETORE Address 2701 NORTH STREET ENDICOTT, NY 13760 E-mail: SALPERETORE@PERETORECPA.COM	Preparer's NYTPRN NYTPRN excl. code 0 3 Preparer's printed name SALVATORE R. PERETORE Preparer's PTIN or SSN [REDACTED] Employer identification number [REDACTED] Date [REDACTED]														
<table border="1"> <tr> <td colspan="2">Taxpayer(s) must sign here</td> </tr> <tr> <td colspan="2">Your signature</td> </tr> <tr> <td colspan="2">Your occupation DOCTOR</td> </tr> <tr> <td colspan="2">Spouse's signature and occupation (if joint return) JUDGE</td> </tr> <tr> <td>Date</td> <td>Daytime phone number ()</td> </tr> <tr> <td colspan="2">E-mail:</td> </tr> </table>				Taxpayer(s) must sign here		Your signature		Your occupation DOCTOR		Spouse's signature and occupation (if joint return) JUDGE		Date	Daytime phone number ()	E-mail:	
Taxpayer(s) must sign here															
Your signature															
Your occupation DOCTOR															
Spouse's signature and occupation (if joint return) JUDGE															
Date	Daytime phone number ()														
E-mail:															

See instructions for where to mail your return.



361006161032



205-006

NO HANDWRITTEN ENTRIES, OTHER THAN SIGNATURE, ON THIS FORM

2016

NEW YORK STATEMENTS

PAGE 1

CLIENT 12300

JULIA AND RICHARD II MILLER

8/02/17

09:28AM

STATEMENT 1
FORM IT-201-X, LINE 18
ADJUSTMENTS TO INCOME

DEDUCTIBLE PORTION OF SE TAX.....	\$	11,517.
KEOGH PLAN & SELF-EMPLOYED SEP DEDUCTION.....		51,950.
SELF-EMPLOYED HEALTH INSURANCE DEDUCTION.....		36,226.
TOTAL	\$	<u>99,693.</u>

STATEMENT 2
FORM IT-201-X, ITEMIZED DEDUCTION WORKSHEET, LINE 9
STATE, LOCAL, FOREIGN TAX, OTHER SUBTRACTIONS

STATE, LOCAL, FOREIGN, AND GENERAL SALES TAXES.....	\$	22,777.
TOTAL	\$	<u>22,777.</u>

* SUBTRACTION LIMITED - SEE SUBTRACTION LIMITATION WORKSHEET

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)
▶ Attach to Form 1040, 1040NR, or Form 1041.

▶ Information about Schedule E and its separate instructions is at www.irs.gov/schedulee.

OMB No. 1545-0074

2016

Attachment
Sequence No. **13**

Name(s) shown on return

JULIA AND RICHARD II MILLER

Your social security number

Part I **Income or Loss From Rental Real Estate and Royalties** Note: If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

- A Did you make any payments in 2016 that would require you to file Form(s) 1099? (see instructions)..... ☐ Yes ☒ No
B If "Yes," did you or will you file required Forms 1099?..... ☐ Yes ☐ No

1 a Physical address of each property (street, city, state, ZIP code)

A **394 MAIN STREET, JOHNSON CITY, NY 13790**
B **339 OAKDALE ROAD, JOHNSON CITY, NY 13790**
C **2304 NORTH STREET, ENDWELL, NY 13760**

1 b Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A 1	A			
B 1	B			
C 2	C			

Type of Property:

- 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income:	Properties:	A	B	C
3 Rents received.....	3		9,600.	6,000.
4 Royalties received.....	4			
Expenses:				
5 Advertising.....	5			
6 Auto and travel (see instructions).....	6			
7 Cleaning and maintenance.....	7			
8 Commissions.....	8			
9 Insurance.....	9	2,396.	587.	
10 Legal and other professional fees.....	10			
11 Management fees.....	11			
12 Mortgage interest paid to banks, etc (see instructions).....	12			
13 Other interest.....	13			
14 Repairs.....	14	1,531.	637.	761.
15 Supplies.....	15	3,875.	542.	420.
16 Taxes.....	16			
17 Utilities.....	17	1,728.		
18 Depreciation expense or depletion.....	18	11,542.	1,107.	2,634.
19 Other (list) ▶ <u>SEE STM 2 SEE STM 3</u>	19	1,268.	849.	
20 Total expenses. Add lines 5 through 19.....	20	22,340.	3,722.	3,815.
21 Subtract line 20 from line 3 (rents) and/ or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198.....	21	-22,340.	5,878.	2,185.
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions).....	22	-7,266.	-797.	
23a Total of all amounts reported on line 3 for all rental properties.....	23a		15,600.	
b Total of all amounts reported on line 4 for all royalty properties.....	23b			
c Total of all amounts reported on line 12 for all properties.....	23c			
d Total of all amounts reported on line 18 for all properties.....	23d		15,283.	
e Total of all amounts reported on line 20 for all properties.....	23e		29,877.	
24 Income. Add positive amounts shown on line 21. Do not include any losses.....	24			8,063.
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here...	25			-8,063.
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2.....	26			

BAA For Paperwork Reduction Act Notice, see the separate instructions.

FDI2301L 09/23/16

Schedule E (Form 1040) 2016

2016

FEDERAL STATEMENTS

PAGE 1

CLIENT 12300

JULIA AND RICHARD II MILLER

8/02/17

09:30AM

STATEMENT 2
SCHEDULE E, LINE 19 - 394 MAIN STREET
OTHER RENTAL AND ROYALTY EXPENSES

WATER& SEWER.....	\$	1,268.
TOTAL	\$	<u>1,268.</u>

STATEMENT 3
SCHEDULE E, LINE 19 - 339 OAKDALE ROAD
OTHER RENTAL AND ROYALTY EXPENSES

WATER& SEWER.....	\$	849.
TOTAL	\$	<u>849.</u>

PAUL DEROHANNESIAN, ESQ. (1953-2001)

PAUL DEROHANNESIAN II, ESQ.

DANIELLE R. SMITH, ESQ.

April 16, 2018

Via Facsimile (518-486-1850) & Ordinary Mail

Cathleen S. Cenci
Deputy Administrator
New York State Commission on Judicial Conduct
Corning Tower, Suite 2301
Empire State Plaza
Albany, New York 12223

RECEIVED

APR 19 2018

NYS COMMISSION ON
JUDICIAL CONDUCT - ALB

RE: Hon. Richard H. Miller II
File No.: 2017/A-0186, 2017/A-0219

Dear Ms. Cenci:

Our office represents Hon. Richard H. Miller II. We write in response to your correspondence of April 4, 2018, in which you request that "Judge Miller sign a statement indicating specifically the dates upon which each of the 2015 and 2016 original and amended Federal and State income tax returns were filed, and supply documentation demonstrating these filing dates." Judge Miller's accountant, and not Judge Miller, filed his 2015 and 2016 original and amended Federal and State income tax returns. Judge Miller has no documentation to demonstrate the dates on which the tax returns were filed. Accordingly, Judge Miller is unable to comply with your request.

However, per information obtained from his accountant, Judge Miller's 2015 state and federal income tax returns were filed on April 18, 2016. His 2016 state and federal income tax returns were filed on April 12, 2017. The 2015 and 2016 amendments to the Federal and State returns were both filed on August 2, 2017.

If you would like our client to co-sign this letter, we would respectfully request a week to allow us time to obtain his signature. We would also be happy, if you request, to seek additional information from Judge Miller's accountant.

Thank you for your attention in this matter. Please contact my office with any questions or concerns.

Very truly yours,



Paul DerOhannesian II

PDII:drs

cc: Hon. Richard H. Miller II





NEW YORK STATE
COMMISSION ON JUDICIAL CONDUCT

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EMPIRE STATE PLAZA
ALBANY, NEW YORK 12223

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ROBERT H. TEMBECKJIAN
ADMINISTRATOR & COUNSEL

CATHLEEN S. CENCI
DEPUTY ADMINISTRATOR

S. PETER PEDROTTY
ETEENA J. TADJIOGUEU
STAFF ATTORNEYS

PERSONAL AND CONFIDENTIAL

May 7, 2018

Hon. Richard H. Miller II
Family Court Judge
c/o Paul DerOhannesian II, Esq.
677 Broadway, Suite 707
Albany, New York 12207

Re: File No. 2018/A-0069

Dear Judge Miller:

Pursuant to Article 2-A of the Judiciary Law, the Commission on Judicial Conduct is investigating a complaint alleging that you failed to report to federal and state tax authorities and in Ethics Commission filings income you received from legal work and from rents. It is further alleged that you failed to file any annual disclosure of outside income with the clerk of the court as required.

Enclosed is a copy of the Administrator's Complaint. For your reference, the Rules Governing Judicial Conduct, the Commission's Operating Procedures and Rules, the Commission's Policy Manual and other documents are available on the Commission's website.¹

The Commission requests your written response to the allegations. In your letter, please include answers to the questions below and number your responses to correspond to the questions. Please note that, pursuant to Section 2.6(D)(3) of the Commission's Policy Manual, if your written reply is submitted by counsel, you must co-sign or submit a separate statement indicating that you have read and adopt it.

¹ <http://www.cjc.ny.gov/Legal.Authorities/legal.authorities.htm>



1. In 2015, did you receive income from any of the following sources? If so, for each source, please indicate the total amount of income you received and the names of each payor.
 - A. Income from your prior practice of law. Please separately indicate each payor and the case or legal matter from which the payment derived.
 - B. Rental income from 2304 North Street, Endicott, New York.
 - C. Rental income from 339 Oakdale Road, Johnson City, New York.
 - D. Rental income from 394 Main Street, Johnson City, New York.
 - E. Rental income from 132 South Third Street, Olean, New York.
 - F. Gratuities from performing wedding ceremonies.
2. Was all of the above income reported on your 2015 federal and state income tax returns when these returns were originally filed? If not, what specifically was omitted and why?
3. Was all of the income in question 1 above reported on your amended 2015 federal and state tax returns filed in August 2017? If not, what specifically was omitted and why?
4. In 2016, did you receive income from any of the following sources? If so, for each source, please indicate the total amount of income you received and the names of each payor.
 - A. Income from your prior practice of law. Please separately indicate each payor and the case or legal matter from which the payment derived.
 - B. Rental income from 2304 North Street, Endicott, New York.
 - C. Rental income from 339 Oakdale Road, Johnson City, New York.
 - D. Rental income from 394 Main Street, Johnson City, New York.
 - E. Rental income from 132 South Third Street, Olean, New York.
 - F. Gratuities from performing wedding ceremonies.

Hon. Richard H. Miller, II

May 7, 2018

Page 3

5. Was all of the above income reported on your 2016 federal and state income tax returns when these returns were originally filed? If not, what specifically was omitted and why?
6. Was all of the income in question 4 above reported on your 2016 amended federal and state income tax returns filed in August 2017? If not, what specifically was omitted and why?
7. What caused you to amend your 2015 and 2016 federal and state income tax returns in August 2017, as your attorney indicated in his letter to me of April 16, 2018?
8. Did you report all of the income in questions 1 and 4 above on your 2015 and 2016 financial disclosure statements filed with the Ethics Commission of the Unified Court System? If not, which income was not reported and why?
9. In 2017, have you received any income from rental properties? If so, please state the amount received to date, from which properties and the names of each payor.
10. In 2017, have you received any income from your prior practice of law? If so, please state the amount received to date, from whom and the cases or legal matters from which each payment derived.
11. Since you have been Family Court Judge, have you filed any report with the Broome County Family Court Clerk pursuant to Section 100.4(H)(2) of the Rules Governing Judicial Conduct? If so, please provide copies with your response to this letter. If you have filed no report, please state why?
12. Do you consider that your conduct was consistent with 100.2(A) of the Rules Governing Judicial Conduct ("Rules"), which requires a judge to "respect and comply with the law" and act at all times in a manner that promotes public confidence in the integrity of the judiciary?
13. Do you consider that your conduct was consistent with Section 100.4(H)(2) of the Rules, which requires that a judge "report the date, place and nature of any activity for which the judge received compensation in excess of \$150, and the name of the payor and the amount of compensation so received.... at least annually and shall be filed as a public document in the office of the clerk of the court on which the judge serves"?

Hon. Richard H. Miller, II

May 7, 2018

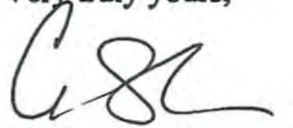
Page 4

14. Do you consider that your conduct was consistent with Section 100.4(I) of the Rules, which requires a judge to disclose the judge's income, debts and other assets as required by Part 40 of the Rules of the Chief Judge (22 NYCRR Part 40)?

Please feel free to include any relevant information or material that you wish the Commission to consider in connection with this matter.

Please respond in writing to this inquiry by May 23, 2018. Thank you for your prompt attention to this matter.

Very truly yours,



Cathleen S. Cenci
Deputy Administrator

CSC:cf
Enclosures

BY UPS NEXT DAY AIR
TRACKING # 1ZV57A910198774781

ADMINISTRATOR'S COMPLAINT

In the Matter of: Richard H. Miller II
Family Court Judge
Broome County

Complaint #2018/A-0069

Statutory Authorization

This complaint is filed at the direction of the State Commission on Judicial Conduct in compliance with Section 44, subdivision 2, of the Judiciary Law and is intended to serve as the basis for an investigation. In accordance with Section 44, subdivision 3, in the event that the above-named judge is required to appear before the Commission or any of its members or staff, this complaint will be served at the time the judge is notified in writing of the required appearance.

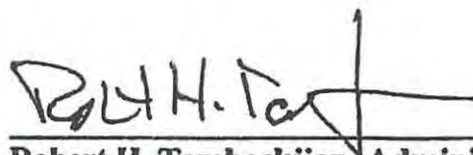
This complaint is not an accusatory instrument. It provides a basis to commence an investigation. Thus, a judge under investigation may be required to reply to other allegations in addition to those set forth below.

Complaint

Based upon information obtained in connection with the Commission's investigation of another complaint against Judge Miller, it is alleged that the judge failed to report to federal and state income tax authorities approximately \$28,000 in income from legal work he received in 2015 in connection with two estates, as well as rental income he received in 2015 and 2016 for properties at 2304 North Street, Endicott, 339 Oakdale Road, Johnson City and 132 South Third Street, Olean. It is further alleged that the judge failed to disclose this income on his 2015 and 2016 Ethics Commission filings and that the judge failed to file any disclosure of outside income with the clerk of the Broome County Family Court as required.

New York, New York

Date Signed: 3/21/18



Robert H. Tembeckjian, Administrator

Authorized on March 15, 2018

DEROHANNESIAN
&
DEROHANNESIAN ATTORNEYS AND COUNSELORS AT LAW

677 BROADWAY, SUITE 707
ALBANY, NEW YORK 12207
(518) 465-6420 FAX (518) 427-0614
WWW.DEROLAW.COM

PAUL DEROHANNESIAN, ESQ. (1953-2001)

PAUL DEROHANNESIAN II, ESQ.

DANIELLE R. SMITH, ESQ.

May 30, 2018

Via Hand Delivery

Cathleen S. Cenci
Deputy Administrator
New York State Commission on Judicial Conduct
Corning Tower, Suite 2301
Empire State Plaza
Albany, New York 12223

RE: Hon. Richard H. Miller II
File No.: 2018/A-0069



Dear Ms. Cenci:

Our office represents Hon. Richard H. Miller II. We write in response to your correspondence of May 7, 2018, in which you request answers to various income and tax related questions.

1. In 2015, did you receive income from any of the following sources? If so, for each source, please indicate the total amount of income you received and the names of each payor.

- A. Income from your prior practice of law. Please separately indicate each payor and the case or legal matter from which the payment derived.

Yes. A total of \$27,387.60, was received from: i) Estate of Brigham: Beverly Brigham; and, ii) Estate of Funk: Tom Hayes, Jeff Jump and Alysa Durkee. The fees were all derived from legal services provided while he was in private practice and prior to Judge Miller's election.

- B. Rental income from 2 [REDACTED] North Street, Endicott, New York.

Yes. A total of \$6,000.00 was received from Louis Micha.

- C. Rental income from 3 [REDACTED] Oakdale Road, Johnson City, New York.

Yes. A total of \$1,400.00, received from Michele Ciaferio and David English.

- D. Rental income from 394 Main Street, Johnson City, New York.

RECEIVED

JUN 01 2018

NYS COMMISSION ON
JUDICIAL CONDUCT - ALB

DEROHANNESIAN & DEROHANNESIAN

**Cathleen S. Cenci, Deputy Administrator
May 30, 2018
Page 2**

Judge Miller did not receive any rental income from this property. This property is owned by an LLC of which Judge Miller is a member. It was and has been unoccupied. Judge Miller has paid the operating expenses, such as taxes.

E. Rental income from 132 South Third Street, Olean, New York.

Judge Miller did not receive any rental income from this property. This property is titled in the name of Judge Miller's mother and siblings for estate purposes. Judge Miller's mother pays the expenses of the property. There is no rent from this property.

F. Gratuities from performing wedding ceremonies.

Any sums from performing weddings were given directly to St. James Church. Individuals contributed whatever amount they could afford up to \$150.00.

- 2. Was all of the above income reported on your 2015 federal and state income tax returns when these returns were originally filed? If not, what specifically was omitted and why?**

Real property generated no reportable income for the year 2015.

Judge Miller originally believed that law office income was to be deposited in 2016 and reportable in 2016. Accordingly, law office income was omitted from the original 2015 tax returns. In preparing the 2016 returns in 2017, Judge Miller came across the records reflecting that the income was received in 2015 and not 2016.

Wedding ceremony payments were immediately given to St. James Church. On the advice of his accountant, it was not included as reportable income since he never received it as income. No charitable deductions were taken in connection with any weddings.

- 3. Was all of the income in question 1 above reported on your amended 2015 federal and state tax returns filed in August 2017? If not, what specifically was omitted and why?**

Law office income was reported on the amended returns filed in August 2017.

The amended returns reflect the rents received. However, there was no reportable income for real property as expenses exceeded the income.

Any sums relating to weddings were given directly to St. James Church and not reported as income on the advice of Judge Miller's accountant as noted in response to Question 2.

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Cathleen S. Cenci, Deputy Administrator

May 30, 2018

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4. In 2016, did you receive income from any of the following sources? If so, for each source, please indicate the total amount of income you received and the names of each payor.

- A. Income from your prior practice of law. Please separately indicate each payor and the case or legal matter from which the payment derived.

Judge Miller did not receive income in 2016 from the practice of law.

- B. Rental income from 2 [REDACTED] North Street, Endicott, New York.

Yes. Judge Miller received a total of \$6,000.00, from Louis Micha.

- C. Rental income from 3 [REDACTED] Oakdale Road, Johnson City, New York.

Yes. Judge Miller received a total of \$9,600.00, from Michele Ciaferio and David English.

- D. Rental income from 394 Main Street, Johnson City, New York.

Judge Miller did not receive any rental income from this property. This property is owned by an LLC of which Judge Miller is a member. It was and has been unoccupied. Judge Miller has paid the operating expenses, such as taxes.

- E. Rental income from 132 South Third Street, Olean, New York.

Judge Miller did not receive any rental income from this property. This property is titled in the name of Judge Miller's mother and siblings for estate purposes. Judge Miller's mother pays the expenses of the property. There is no rent from this property.

- F. Gratuities from performing wedding ceremonies.

Any sums from performing weddings were given directly to St. James Church. Individuals contributed whatever amount they could afford up to \$150.00.

5. Was all of the above income reported on your 2016 federal and state income tax returns when these returns were originally filed? If not, what specifically was omitted and why?

Judge Miller's accountant advised that he and his wife should file the original 2016 return based on known information concerning losses and operating expenses for real property and, if necessary, file an amended return if and when new information or further review impacted the 2016 return.

DEROHANNESIAN & DEROHANNESIAN

Cathleen S. Cenci, Deputy Administrator

May 30, 2018

Page 4

6. Was all of the income in question 4 above reported on your 2016 amended federal and state income tax returns filed in August 2017? If not, what specifically was omitted and why?

The amended returns reflect the rents received. However, there was no reportable income for real property as expenses exceeded the income.

Any sums relating to weddings were given directly to St. James Church and not reported as income on the advice of Judge Miller's accountant as noted in response to Question 2.

7. What caused you to amend your 2015 and 2016 federal and state income tax returns in August 2017, as your attorney indicated in his letter to me of April 16, 2018?

In the late winter/spring of 2017, while preparing his 2016 returns, Judge Miller learned that the income from the law practice was reportable in 2015 and not 2016, thereby requiring an amendment. Amendments were also necessary because Judge Miller mistakenly omitted including income on his 2015 and 2016 tax returns from the properties even though the expenses exceeded the income.

8. Did you report all of the income in questions 1 and 4 above on your 2015 and 2016 financial disclosure statements filed with the Ethics Commission of the Unified Court System? If not, which income was not reported and why?

The amended disclosure with the Ethics Commission of the Unified Court System reflected the income Judge Miller received from the practice of law.

Rental income from 2015 and 2016 were not included because the expenses exceeded the income from those sources and were not reportable income.

9. In 2017, have you received any income from rental properties? If so, please state the amount received to date, from which properties and the names of each payor.

Yes. In 2017, Judge Miller received the following income from rental properties: i) 2 [REDACTED] North Street, Endicott: \$6,000.00, received from Louis Micha; and, ii) \$9,600.00, received from Michele Ciaferio and David English. Judge Miller's accountant is reviewing whether there will be reportable income for his 2017 returns which have not yet been filed.

10. In 2017, have you received any income from your prior practice of law? If so, please state the amount received to date, from whom and the cases or legal matters from which each payment derived.

DEROHANNESIAN & DEROHANNESIAN

Cathleen S. Cenci, Deputy Administrator

May 30, 2018

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Judge Miller did not receive any income from his prior practice of law in 2017.

11. Since you have been Family Court Judge, have you filed any report with the Broome County Family Court Clerk pursuant to Section 100.4(H)(2) of the Rules Governing Judicial Conduct? If so, please provide copies with your response to this letter. If you have filed no report, please state why?

No, Judge Miller has not filed with the Clerk of the Family Court as he was unaware of this reporting requirement or that it existed independently of the Financial Disclosure Form filed with the Ethics Commission. He believed that filing his yearly Financial Disclosure Form with the Ethics Commission fulfilled his obligations with respect to all financial disclosures.

Since Judge Miller became aware of this requirement, in the course of this investigation, he inquired of the Clerk of the Family Court who was unaware of any reporting requirement or any forms relating to such a requirement.

12. Do you consider that your conduct was consistent with 100.2(A) of the Rules Governing Judicial Conduct ("Rules"), which requires a judge to "respect and comply with the law" and act at all times in a manner that promotes public confidence in the integrity of the judiciary?

While Judge Miller did his best to comply with the Rules, he realizes that he should have done better to learn and comply with the Rules Governing Judicial Conduct. In hindsight he realizes that his conduct may not have been consistent with the Rules and sincerely apologizes for any errors or oversights. Judge Miller has refamiliarized himself with the Rules and consulted with an Ethics attorney to insure that, going forward, he does not repeat these mistakes.

13. Do you consider that your conduct was consistent with Section 100.4(H)(2) of the Rules, which requires that a judge "report the date, place and nature of any activity for which the judge received compensation in excess of \$150, and the name of the payor and the amount of compensation so received.... at least annually and shall be filed as a public document in the office of the clerk of the court on which the judge serves"?

As noted above, Judge Miller was unaware that this reporting requirement existed independent of the disclosure via the Financial Disclosure Form filed with the Ethics Commission. He believed that filing his yearly Ethics report with the Ethics Commission fulfilled the filing requirements with respect to the required financial disclosure. In

DEROHANNESIAN & DEROHANNESIAN

Cathleen S. Cenci, Deputy Administrator

May 30, 2018

Page 6

hindsight he realizes that his conduct was not consistent with the Rules and sincerely apologizes for any mistakes.

14. Do you consider that your conduct was consistent with Section 100.4(1) of the Rules, which requires a judge to disclose the judge's income, debts and other assets as required by Part 40 of the Rules of the Chief Judge (22 NYCRR Part 40)?

Judge Miller realizes that he should have done better to learn and comply with the Rules Governing Judicial Conduct. In hindsight he realizes that his conduct was not consistent with the Rules and again, sincerely apologies for his errors and oversights.

Very truly yours,

A handwritten signature in black ink, appearing to read "Paul DerOhannesian II", with a stylized flourish at the end.

Paul DerOhannesian II

PDII:drs
Enclosure

cc: Hon. Richard H. Miller II

Richard H. Miller, II
[REDACTED]
[REDACTED]

May 30, 2018

Cathleen S. Cenci
Deputy Administrator
New York State Commission on Judicial Conduct
Corning Tower, Suite 2301
Empire State Plaza
Albany, New York 12223

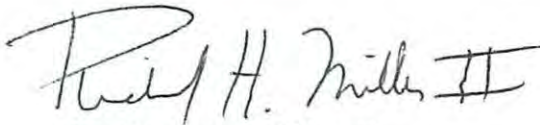
RE: Hon. Richard H. Miller II
File No.: 2018/A-0069

Dear Ms. Cenci:

I write in response to your letter of May 7, 2018, in which you request answers to various income and tax related questions. In accordance with Section 2.6(D)(3) of the Commission's Policy Manual, I have read the letter response from my attorney, Paul DerOhannesian II, of DerOhannesian & DerOhannesian, dated May 30, 2018, and fully adopt its contents.

Please contact my attorneys at DerOhannesian & DerOhannesian with any questions or if there is any further information we can provide.

Very truly yours,



Hon. Richard H. Miller II

RHM:drs



BROOME COUNTY FAMILY COURT
65 Hawley Street
P.O. Box 1766
Binghamton, New York 13902-1766
Phone: (607) 240-5799
Fax: (607) 240-5904

Judges

Spero Pines
Rita Connerton
Richard H. Miller, II
Mark H. Young

Support Magistrates

Eileen M. Kane
Sam P. Monachino
Stephen M. Dunshee

Chief Clerk

Debbi D. Singer

Deputy Chief Clerk

Margaret K. Raftis

Court Attorneys

Marcy L. Cox
Jennifer Donlan-Fitzgibbon
Mark H. Kachadourian
Sarah K. Loughran

March 10, 2017

Hon. Richard H. Miller, II
Broome County Family Court
65 Hawley Street
Binghamton, NY 13901

PERSONAL AND CONFIDENTIAL

RE: Your letter dated March 1, 2017 RE: Rebecca Vroman

Dear Judge Miller:



I am writing in response to your letter regarding Rebecca Vroman. I feel it is important to address your concerns in writing and I will also make myself available for any discussions you would like to have on these topics.

As everyone here is aware, it has been necessary to make several staff changes in the face of personnel transfers to other courts and the hiring of new employees to fill their positions, as well as to fill other vacancies we have had for many years. The structure of the staff and the teams has changed not only for you, but for all our Judges and Support Magistrates during the last few years. I fully agree that communication is of the utmost importance, not only to adapt to these transitions but also during times when personnel assignments remain static.

That being said, I welcome the opportunity to address each of your concerns:

1. I have never witnessed a lack of attentiveness in the workplace from Rebecca. I have observed that she stays on task and is extremely focused on the work at hand. She immerses herself in her supervisory duties and the daily work of her team, both in and out of court. She often comes to me with good questions and suggestions. She enjoys her job here and it shows in her commitment and upbeat attitude. Several other employees here have part-time second jobs and others have small children who may interrupt a good night's sleep. We have all been tired at times but still make the effort needed at work. By my observations, Rebecca is no exception. I would also note that a

snow plowing business in Binghamton is a relatively small commitment, due to our mild winters over the last couple years.

2. If you would like to establish a guideline that Rebecca should always first consult with your Secretary or your Court Attorney rather than directly with you, please advise. Although that appears to me to be contrary to your desire to promote communication, if you want to institute this parameter, I will inform Rebecca. On this same topic, you also expressed the concern in your letter that you expected her to come to you to discuss certain issues but she instead wrote a letter to me. Again, this presents a contradiction that you and I should resolve in the near future, as Rebecca should not be left to determine when, if, or what topics she may speak directly to you about after being told not to do so. I would add that bringing those certain issues to my attention was the proper avenue for Rebecca, since I am her direct supervisor and she was following chain of command.
3. I have discussed the TOP vacate situation with Rebecca. She does remember an incident where a respondent on a Family Offense petition committed suicide the night before the TOP was issued but the court was not aware of this and issued the TOP the next morning. Later, upon learning of the respondent's death, you asked her to vacate the TOP. You and Rebecca were in the middle of court at the time and as soon as she had a chance, she vacated it and scanned a copy to the Sheriff. Rebecca is aware that vacating TOP's is a high priority.
4. Regarding issues related to scheduling, Judge Connerton addressed this with you prior to the date of your letter and advised that you should put your scheduling guidelines in writing and give them to me. Rebecca would then know when you have physical therapy, need personal time, etc. and this will eliminate any confusion. I have not yet received these written guidelines so that I may share them with your team. As for double booking cases, you mentioned this to me recently and I looked into it. There was a problem with Outlook in the courtroom communicating with Outlook downstairs. Therefore, scheduling that was completed by Rebecca in the courtroom did not show up downstairs and the team was scheduling in some of the same time slots. As LAN Coordinator, Margaret Raftis investigated it and resolved the problem. I also spoke to Rebecca and indicated that nothing should ever be deliberately double booked, such as time sensitive appearances, without express approval from you.
5. Rebecca can and will prepare a list with available trial dates when a pretrial conference is scheduled, in the event that matters are not resolved at the pretrial. I imagine that having to wait for trial dates to be found might cause a small delay and result in the proceeding running over allotted court time. We can change this. However, I have observed a more important reason that your court cases run past their scheduled times. You consistently start the morning and afternoon calendars 30-45 minutes late. This creates a situation that is nearly impossible to recover from and it also impacts the rest of our courtrooms. The attorneys who practice in Family Court often accept assignments in multiple courtrooms with a 15 minute leeway between cases, which has always been reasonable. Starting court late has created a problem for attorneys who need to be elsewhere, as well as Judges and Magistrates who all have tight schedules to keep.
6. Noise created by Rebecca's typing in the courtroom was resolved prior to the date of your letter. We replaced her keyboard with a new silent touch keyboard. We can not eliminate typing by the Court Clerks, as you initially requested. Their job is to take notes in UCMS and update other records during the court proceedings.
7. All staff, including Rebecca, have recently been reminded never to state that a Judge or Magistrate

is on vacation. They will either indicate that no time is available or that you are unavailable.

8. The note that Rebecca forwarded to attorneys on FF 36100 was a doctor's note from UHS. It was faxed to the court by the child's father and it stated the child was ill and should not be in public that day. The child was scheduled to come to court to meet with the Attorney for Child. Rebecca sent it by email to the attorneys as an FYI and her email said nothing about adjourning the matter. She informed you that it was sent as an FYI only and you acknowledged that it was fine, since it was an FYI only. I have a copy of Rebecca's email and the doctor's note with the father's accompanying cover letter.
9. None of my staff has indicated to me that Rebecca is difficult or overbearing. If an employee has an issue with their supervisor, it is incumbent upon them to bring it to my attention as the court manager and not burden the judge with it. Should something like this happen in the future, I hope that you would advise them to speak to me directly and I will address any issues, since I cannot operate on hearsay.

I have seen no evidence that Rebecca has taken a "retaliatory approach" toward the team. I'm confused as to what reason there would even be for such an action. On the contrary, she makes the effort to spend one-on-one time with each team member, especially Erin who is a new employee. I have witnessed her working closely with her team, training them and sharing tips and advice, checking on their workload and offering her assistance. This is exactly what I expect from a supervisor.

I would be happy to set up a meeting with you, Rebecca, Margaret, and me at your convenience. My foremost objective is to keep this court running smoothly and efficiently. I realize you are just returning from vacation so after you settle in, let's talk about a meeting date and an agenda.

Respectfully,

Debbi D. Singer
Chief Clerk

cc: Hon. Rita Connerton
Gregory Gates, District Executive



NEW YORK STATE
COMMISSION ON JUDICIAL CONDUCT

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CORNING TOWER, SUITE 2301
EMPIRE STATE PLAZA
ALBANY, NEW YORK 12223

518-453-4600 518-486-1850
TELEPHONE FACSIMILE
www.cjc.ny.gov

ROBERT H. TEMBECKJIAN
ADMINISTRATOR & COUNSEL

CATHLEEN S. CENCI
DEPUTY ADMINISTRATOR

S. PETER PEDROTTY
ETEENA J. TADJOGUEU
STAFF ATTORNEYS

CONFIDENTIAL

October 2, 2017

Lisa Wojdat
[REDACTED]

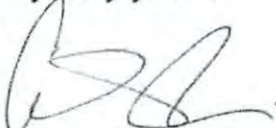
Re: File No. 2017/A-0186

Dear Ms. Wojdat:

In order to clarify certain information which has come to our attention, please call Monday through Friday between the hours of 9:00 A.M. and 5:00 P.M. at (518) 453-4600, as soon as possible, **and ask for Investigator Laura Misjak.**

Thank you for your cooperation.

Very truly yours,


Cathleen S. Cenci
Deputy Administrator





NEW YORK STATE
COMMISSION ON JUDICIAL CONDUCT

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ROBERT H. TEMBECKJIAN
ADMINISTRATOR & COUNSEL
CATHLEEN S. CENCI
DEPUTY ADMINISTRATOR
S. PETER PEDROTTY
ETEENA J. TADJIOGUEU
STAFF ATTORNEYS

CONFIDENTIAL

August 4, 2017

David J. Behal
[REDACTED]

Re: File No. 2017/A-0186

Dear Mr. Behal:

In order to clarify certain information which has come to our attention, please call Monday through Friday between the hours of 9:00 A.M. and 5:00 P.M. at (518) 453-4600, as soon as possible, **and ask for Investigator Laura Misjak.**

Thank you for your cooperation.

Very truly yours,

Cathleen S. Cenci
Deputy Administrator



From: Gregory A. Gates
Sent: Wednesday, April 13, 2016 3:54 PM
To: 6JDJUDGES <[REDACTED]@nycourts.gov>
Cc: 6JDSECRETARY <[REDACTED]@nycourts.gov>
Subject: Reporting Requirements for Extra-Judicial Compensation



Good Afternoon Your Honors:

I am attaching correspondence from Judge Coccoma with respect to the reporting requirements associated with any income earned from a source other than your judicial salary. Judge Coccoma's Memo is self-explanatory and includes not only instructions as to how and where you must file this information but also a direct link to Ethics Commission website and the disclosure form to be found there.

We would be happy to assist you if such assistance is needed. Otherwise, I will simply note the filing deadline of May 15, 2016 and encourage any of you will outside income to be expedient in complying with this requirement as imposed by the Rules of The Chief Administrator.

Thank you!

Gregg

Gregory A. Gates
District Executive
6th Judicial District
31 Lewis St. 5th Floor
Binghamton, New York 13901
(607) 240-5328
[REDACTED]@nycourts.gov

From: Patricia I. Hans
Sent: Wednesday, April 13, 2016 3:38 PM
To: Hon. Alan D. Scheinkman; C. Randall Hinrichs; Craig Doran; Hon Vito C Caruso; Hon. James C Tormey; Hon. Paula Feroletto; Hon. Thomas A. Adams; Hon. Thomas Breslin; Richard E. Sise
Cc: Maria Barrington; Scott Murphy; Jennifer DiLallo; Joanne Rooney; Joshua TenEyck; Michael V. Coccoma; Dawn DeCocker; Patricia I. Hans; Andrew B. Isenberg; Beth Diebel Esq.; Eileen Fazzone; Gregory A. Gates; Joanne B Haelen; Michael A Klein; Nancy Mangold; Paul Lamanna; Ronald W. Pawelczak; Warren G. Clark; Debra Hampson; Jennifer Jaffe-Prizel; Karen A. Swartwood; Katherine M Vaeth; Kathleen Rea; Lesia Pettigrass; Lisa Bosco; Mary Burch-Macherone; Naomi Tague; Nora Whalen; Shirley Westfall; Sue Eaton
Subject: Report of Compensation Received for Extra-Judicial Activities and Ethics Commission Financial Disclosure Statement for 2015
Attachments: Report of Compensation received for Extra Judicial Activities 2015.pdf

The following message is sent on behalf of the Honorable Michael V. Coccoma:

Good afternoon Judges,

Attached kindly find my memorandum regarding the above.

The Ethics Commission Financial Disclosure Statement may be found at the following link:
<http://www.nycourts.gov/lp/ethics/index.shtml>

Thank you.

Hon. Michael V. Coccoma
Deputy Chief Administrative Judge
Courts Outside New York City




STATE OF NEW YORK
UNIFIED COURT SYSTEM
EMPIRE STATE PLAZA
4 ESP, SUITE 2001
ALBANY, NY 12223-1450
TEL: (518) 453-8650

LAWRENCE K. MARKS
Chief Administrative Judge

MICHAEL V. COCCOMA
Deputy Chief Administrative Judge
Courts Outside New York City

April 11, 2016

TO: The Honorable Thomas Breslin
The Honorable Vito C. Caruso
The Honorable James C. Tormey
The Honorable Craig J. Doran
The Honorable Paula L. Feroletto
The Honorable Alan D. Scheinkman
The Honorable Thomas Adams
The Honorable C. Randall Hinrichs
The Honorable Richard E. Sise

FROM: The Honorable Michael V. Coccoma 

SUBJECT: Report of Compensation Received for Extra-Judicial Activities
[22 NYCRR 100.4 (H) (2)]

Rule 100.4 (H) (2) of the Rules of the Chief Administrator of the Courts requires that full-time judges report details as to compensation received other than judicial salary. That report must be made annually and filed in the office of the chief clerk of the court in which the judge serves. If the judge serves in more than one court, that report should be filed with the chief clerk of the judge's home county. There may be some judges who are not aware of the requirements of this rule; therefore, we ask that you circulate a reminder to them.

You may also wish to remind them that the Ethics Commission Financial Disclosure Statement for the reporting year 2015 is due on or before May 15, 2016.

MVC:pih
c: District Executives
Eileen Fazzone

February 18, 2017

*****ALL FOR AADC 130 10
2666 1 AS 0.403
RICHARD MILLER II

Patient: Richard Miller II
Identification No.: [REDACTED]
Claim No.: 74148315830
Treatment Date(s): 02/09/2017

Dear Richard Miller II:

In order to process your request for benefits, we need to know if the patient is eligible to receive benefits from Workers' Compensation or No Fault Automobile Insurance. Under the terms of your contract, care received as the result of an illness or injury must first be considered by Workers' Compensation or No Fault Automobile Insurance.

Please answer the questions below, SIGN AND DATE this form and return it to us. If we do not receive this information within twenty one days of the date on this letter, we will close our files and reopen your request for benefits when we receive this information.

1. Please describe the injury or illness and how it occurred 1/20/17 bending down at work
2. Did injury or illness occur as a result of employment or as a result of an automobile accident? ☒ NO (Please SIGN AND DATE the form and return).
☐ YES (Please answer questions 3-10, SIGN AND DATE and return).
3. Patient's occupation and the name and address of patient's employer
Family Court Judge New York State
65 Hawley Street
Binghamton, N.Y. 13902
4. Date and time of injury or onset of illness 1/20/17
5. Was employer notified of this injury or illness? YES ☒ NO ☐
If YES, date reported: Month _____ Day _____ Year _____
6. Did you submit a Workers' Compensation claim to your employer? YES ☐ NO ☒
7. Did you submit a claim to your No Fault Automobile carrier? YES ☐ NO ☒
8. Has the claim been approved? YES ☐ NO ☐ Still Pending ☐
If claim was denied, please enclose a copy of the denial.
If claim was approved, please indicate Workers' Compensation Board Number _____ or Auto Policy Number _____



9. Did you notify the hospital/physician that this injury or illness was related to Workers' Compensation or No Fault Automobile Insurance? YES _____ NO ☒

10. Please give name and address of Workers' Compensation/No Fault Automobile Insurance Carrier _____

Sincerely,

Chris Ciafone

Chris Ciafone

ANY PERSON WHO KNOWINGLY AND WITH INTENT TO DEFRAUD ANY INSURANCE COMPANY OR OTHER PERSON FILES AN APPLICATION FOR INSURANCE OR STATEMENT OF CLAIM CONTAINING ANY MATERIALLY FALSE INFORMATION, OR CONCEALS FOR THE PURPOSE OF MISLEADING, INFORMATION CONCERNING ANY FACT MATERIAL THERETO, COMMITS A FRAUDULENT INSURANCE ACT, WHICH IS A CRIME, AND SHALL ALSO BE SUBJECT TO A CIVIL PENALTY NOT TO EXCEED FIVE THOUSAND DOLLARS AND THE STATED VALUE OF THE CLAIM FOR EACH SUCH VIOLATION.

Signature *W. H. Miller II* Date 2/28/17 Daytime Phone (607) 240-5910

ALBP/WC-1A RETURN

#00062402000

NYCL005 COMAR 20170218001 J1B2
IDM
Erw (2.666) 2 of 3 B.4

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For Better Service:

fold your completed questionnaire
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insert the questionnaire into the
enclosed envelope.

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Empire BlueCross BlueShield
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New York, NY 10008-1407



From: Cathleen S. Cenci [mailto: [REDACTED]]
Sent: Friday, January 04, 2019 12:18 PM
To: Barrer, Robert A.
Cc: Paul DerOhannesian; Deborah Scalise
Subject: M/O Miller Counsel for Witnesses; citation to Stern v Morgenthau

Dear Mr. Barrer:

In follow-up to our conference call today, it is not a breach of confidentiality for a witness to be represented by counsel at the hearing. Section 5.2(A) of the Commission's published policy manual found at: <http://cjc.ny.gov/Legal.Authorities/NYSCJC.PolicyManual.Dec2017.pdf>, specifically

allows a witness in a Commission hearing to be represented by counsel at "any and all stages of a Commission proceeding." Section 5.2(B) of the Policy Manual provides that "At a hearing, counsel for a witness may be present while his or her client is testifying, may request permission of the referee to consult with the client but may not object to questions, examine or cross-examine witnesses or otherwise participate in the proceedings." It is our position that the referee is bound by the Commission's published policy and must permit counsel's presence if a witness so desires, unless of course, the counsel is himself or herself a witness or is otherwise conflicted. No exception should be made for instances where a witness may have a pending related civil proceeding involving the respondent judge. Commission Counsel knows of no instance in the Commission's history where a referee has ruled that a witness could not be represented at a hearing by independent counsel upon request.

I would also note that Commission hearings have had the presence of other third parties, such as a stenographer or court security official, which likewise would not be considered a breach of confidentiality.

Also, the citation to the authority for the inability of Respondent to subpoena Commission files is *Stern v. Morgenthau*, 62 NY2d 331 (1984), a copy of which I attach. The case holds that not even a grand jury conducting a lawful investigation of a judge may subpoena the Commission's confidential records.

Thank you for your attention to this matter.

Cathleen S. Cenci | Deputy Administrator in Charge
New York State **Commission on Judicial Conduct**
Corning Tower, Suite 2301 Empire State Plaza
Albany, New York 12223
518-453-4600 (phone) | 518-486-1850 (fax)
[REDACTED] | www.cjc.ny.gov



From: Deborah Scalise [REDACTED]
Sent: Sunday, January 06, 2019 8:56 AM
To: Barrer, Robert A.; Cathleen S. Cenci; Paul DerOhannesian
Subject: Confidentiality of Judicial Conduct Commission Proceedings

Dear Mr. Barrer:

This is sent in response to Ms. Cenci's email of January 4, 2019 with respect to the Counsel to the Commission's position in follow-up to our conference call.

Commission Counsel asserts that:

"it is not a breach of confidentiality for a witness to be represented by counsel at the hearing. Section 5.2(A) of the Commission's published policy manual found at: <http://cjc.ny.gov/Legal.Authorities/NYSCJC.PolicyManual.Dec2017.pdf>, specifically allows a witness in a Commission hearing to be represented by counsel at "any and all stages of a Commission proceeding." Section 5.2(B) of the Policy Manual provides that "At a hearing, counsel for a witness may be present while his or her client is testifying, may request permission of the referee to consult with the client but may not object to questions, examine or cross-examine witnesses or otherwise participate in the proceedings."

She further asserts that:

"the referee is bound by the Commission's published policy and must permit counsel's presence if a witness so desires, unless of course, the counsel is himself or herself a witness or is otherwise conflicted. No exception should be made for instances where a witness may have a pending related civil proceeding involving the respondent judge. Commission Counsel knows of no instance in the Commission's history where a referee has ruled that a witness could not be represented at a hearing by independent counsel upon request" and notes "that Commission hearings have had the presence of other third parties, such as a stenographer or court security official, which likewise would not be considered a breach of confidentiality".

Respectfully, we disagree. At the outset, it is clear that the confidentiality of these proceedings protects the Judge, and thereby, it is his confidentiality to assert or waive. To be clear, Judge Miller does not waive the confidentiality of these proceedings. Specifically, *Judiciary Law Section 45(1)* provides:

Except as hereinafter provided, all complaints, correspondence, commission proceedings and transcripts thereof, other papers and data and records of the commission shall be confidential and shall not be made available to any person except pursuant to section forty-four of this article. The commission and its designated staff personnel shall have access to confidential material in the performance of their powers and duties. If the judge who is the subject of a complaint so requests in writing, copies of the complaint, the transcripts of hearings by the commission thereon, if any, and the dispositive action of the commission with respect to the complaint, such copies with any reference to the

identity of any person who did not participate at any such hearing suitably deleted therefrom, except the subject judge or complainant, shall be made available for inspection and copying to the public, or to any person, agency or body designated by such judge. (Emphasis added).

As to the references to *Judiciary Law Section 44*, with respect to the issues of confidentiality, it provides in pertinent part as follows:

3.A transcript shall be made and kept with respect to all proceedings at which testimony or statements under oath of any party or witness shall be taken, and the transcript of the judge's testimony shall be made available to the judge without cost. Such transcript shall be confidential except as otherwise permitted by section forty-five of this article. (Emphasis added).

4...The complainant may be notified of the hearing and unless he shall be subpoenaed as a witness by the judge, his presence thereat shall be within the discretion of the commission. The hearing shall not be public unless the judge involved shall so demand in writing. At the hearing, the commission may take the testimony of witnesses and receive evidentiary data and material relevant to the complaint. The judge shall have the right to be represented by counsel during any and all stages of the hearing and shall have the right to call and cross-examine witnesses and present evidentiary data and material relevant to the complaint. A transcript of the proceedings and of the testimony of witnesses at the hearing shall be taken and kept with the records of the commission. (Emphasis added).

Moreover, as set forth in our conference call, the right for a witness to have counsel relates only to "Investigation and Disposition" rather than the hearing. See 22 NYCRR Section 7000.3(d). Indeed, the hearing provisions do not reference any appearance of counsel for witnesses but only for the Judge involved. 22 NYCRR 7000.6 (i) (2) specifically provides "At the hearing, the testimony of the witnesses may be taken and evidentiary data and material relevant to the formal written complaint may be received. The rules of evidence applicable to nonjury trials shall be followed." Presumably, the reference to the Rules of Evidence as to nonjury trials are those set forth in the NY CPLR @ Articles 40, 42, 43 and 44. Likewise, they do not provide for a witness to have or consult with counsel during their testimony at trial.

And, there is little merit to Ms. Cenci's assertion that a lawyer at the proceeding is analogous to "other third parties, such as a stenographer or court security official, which likewise would not be considered a breach of confidentiality". *Judiciary Law Section 46* only provides for discipline of "Any staff member, employee or agent of the state commission on judicial conduct who violates any of the provisions of section forty-five of this article shall be subject to a reprimand, a fine, suspension or removal by the commission." And, as to the issue of a lawyer's obligation to maintain confidentiality, the only obligation a lawyer has is to their own client. See the New York Rules of Professional Conduct at 22 NYCRR 1200 RPC 1.6 *Confidentiality of Information and CPLR 4503(a) Attorney Confidential Information*. As Judge Miller is a defendant in a federal civil action, any lawyer appearing to advise a witness in these proceedings who may be a witness in the civil action has no duty to maintain the information that they learn about him.

Thus, there is no way to prevent a lawyer from revealing or using information learned in these proceedings.

No attorney or party other than those employed by the Commission has any obligation to ensure or abide by the rules confidentiality that Judge Miller should be afforded. He does not and will not waive it. If other judges prior to him have gone along with the "policy" then they have tacitly waived confidentiality, but Judge Miller should not be bound by their decisions in those cases. Rather, his is a unique case with a unique set of circumstances. It is no secret that there is a Federal Civil action brought by two of the witnesses in this case against Judge Miller with similar allegations to those brought by the Commission. Moreover, there has been press coverage of the civil action as well as when Judge Miller was reassigned to other duties. A Google search of his name on the internet references several articles in December 2018 and in August 2017, respectively.

Indeed, in civil actions, the only time a witness may interrupt their testimony to ask to consult with counsel is when testifying during a deposition. They are not allowed to do so at trial. And, in criminal cases where a person's liberty is at stake, the only time the defendant may interrupt their testimony to ask to consult with counsel is when testifying before a Grand Jury. While a witness may assert their 5th amendment right to decline to answer on the basis that they might incriminate themselves, they do not get to consult with counsel in the midst of their testimony. We assume that there is no need for a witness to assert the Fifth Amendment or have their memory "refreshed" by their attorney in these proceedings.

While we understand that the Commission has a "policy", it does not and should not supersede the statutes or rules. To allow any attorney to be present for testimony and to hear information about the proceedings is highly prejudicial to Judge Miller. There are no consequences if an attorney leaks or uses information gleaned from observations of testimony and evidence adduced in a Judicial Conduct Commission proceeding. If the attorney is allowed to be present, they will have access to discovery that they may not be entitled to have, which in turn, provides further fodder for the civil action. Likewise, they can also leak information to the press and thereby, Judge Miller is subject to the court of public opinion before any findings may be rendered in these proceedings. Simply stated, the prejudice to Judge Miller outweighs the Commission's policy.

Accordingly, Judge Miller respectfully requests that no witness be allowed to have counsel present during these proceedings.

Thank you for your consideration of this matter.

Very truly yours,

Deborah A. Scalise and Paul DerOhannesian

Deborah A. Scalise
SCALISE & HAMILTON LLP
670 White Plains Road, Suite 325

Scarsdale, NY 10583

Phone: (914) 725-2801

Facsimile: (914) 931-2112

email: mailto: [REDACTED]



STATE OF NEW YORK
COMMISSION ON JUDICIAL CONDUCT

In the Matter of the Proceeding Pursuant to
Section 44, subdivision 4, of the Judiciary Law
in Relation to

RICHARD H. MILLER, II

SUBPOENA

A Judge of the Family Court, Broome County.

To: HON. GREG DEEMIE
Mayor
Village of Johnson City
243 Main Street
Johnson City, NY 13790

(123) We Command You, that all singular and business excuses being laid aside, you submit a letter in lieu of attendance at a proceeding before the New York State Judicial Conduct Commission, at the Sixth Judicial District Conference Room, Kilmer Building, 31 Lewis Street, 5th Floor, Binghamton, New York on January 7, 2019 at 9:00 A.M. of that day, and at any adjourned date of trial, to testify and to bring with you all documents pertaining to all files, documents and records, including but not limited to any personnel files, performance evaluations, personnel complaints, counseling memoranda, and any and all internal e-mails, or disciplinary actions, maintained by the Village of Johnson City regarding and Rachelle Gallagher; and to give evidence as a witness on the part of the respondent, in a certain proceeding now pending before the Judicial Conduct Commission, then and there to be tried, against the Honorable Richard H. Miller, II a Judge of the Family Court, Broome County, New York; and for a failure to attend you will be deemed guilty of contempt of court, and liable to pay all losses and damages sustained thereby to the party aggrieved and to forfeit \$50.00 in addition thereto.

Dated: Syracuse New York, New York
January 4, 2019

ROBERT A. BARRER, ESQ.
SPECIAL REFEREE



NEW YORK STATE
Unified Court System

OFFICE OF COURT ADMINISTRATION

LAWRENCE K. MARKS
CHIEF ADMINISTRATIVE JUDGE



JOHN W. McCONNELL
COUNSEL

CONFIDENTIAL
FOR IN CAMERA INSPECTION ONLY BY SPECIAL REFEREE BARRER

January 9, 2019

Robert A. Barrer, Esq.
Special Referee
NYS Commission on Judicial Conduct
Sixth Judicial District Conference Room
Kilmer Building
31 Lewis Street, 5th Floor
Binghamton, New York 13902

HAND DELIVERY

Re: Matter of Richard H. Miller, II
NYS Commission on Judicial Conduct
Judiciary Law § 44(4) Proceeding

Dear Special Referee Barrer:

This letter is submitted in response to the attached six subpoenas issued by your Honor in the above-referenced Judiciary Law § 44(4) matter, seeking a "letter" in lieu of attendance, regarding certain broad categories of records sought.¹ The subpoenas were directed to the following judicial and non-judicial personnel of the Unified Court System:

1. Sgt. Ron Krebs, assigned to Broome County Family Court
2. Lt. John Yardman, assigned to Broome County Family Court
3. Gregory Gates, former District Executive, 6th Judicial District
4. Honorable Molly Reynolds Fitzgerald, Administrative Judge, 6th Judicial District
5. Honorable Rita Connerton, Supervising Judge, Broome County Family Court
6. John W. McConnell, Counsel, Office of Court Administration

The subpoenas were received by electronic mail after 5 p.m. on Friday, January 4 (McConnell) or by personal service on Saturday, January 5 (Gates) and on Monday, January 7 (Krebs, Yardman, Fitzgerald, and Connerton). It is our understanding, based on conversations with respondent's counsel, that the subpoenas seek only written records, and do not seek appearance and testimony by the subpoenaed subjects.

¹The letter is submitted in response to the subpoenas, without waiving objections to the defects of the subpoenas.

As a general matter, where the subpoenas essentially seek information and records from a "department, bureau or agency of the state or of a political subdivision thereof, or to any officer or representative thereof," CPLR 2307 permits so-ordering of disclosure of such state records by a Justice of the Supreme Court within the district where the records are located, or by a Judge of the court in which the action is triable, upon motion on notice. No such application was made here.

Although Judiciary Law § 43(2) empowers a Referee to require production of records upon application of a party, said production is limited to records found "relevant or material." The application process affords an opportunity to advise the Court of the custodianship of related records and manner in which any existing records might be maintained or could be searched and whether disclosure implicates privacy, confidentiality, or privileges that should be addressed, on notice to other interested parties, prior to such disclosure or contemplated re-disclosure.

Here, the application process does not appear to have included notice to the proposed targets of the subpoenas and was initiated immediately before the scheduled commencement of the proceeding. Moreover, the proposed subpoenas seek overly broad categories of records from individuals who are not the custodians of the records sought and require interpretation of the intended records sought within the context of the proceeding. Finally, none of the six individuals subpoenaed are witnesses to any alleged misconduct.

Notwithstanding these objections, we enclose for your in camera review the following documents responsive to the subpoenas:

1. Letter from Gregory Gates responding to subpoena
2. E-mails and memoranda concerning financial disclosure forms and reporting extra-judicial compensation requirements
3. EEOC communications and records
4. IG report - redacted
5. IG report - unredacted

We have no objection to the disclosure to the parties of items number 1-4, but we respectfully request that item number 5 – the unredacted version of the IG report – be withheld as confidential.

We now address the subpoenas in turn.

The Subpoenas directed to Department of Public Safety Court Officers

Sgt. Kreb and Lt. Yardman are not custodians of records prepared by "the Court," "the Office of Court Administration," or the "Inspector General" for the Office of Court

Administration, including such records that the Court, OCA, or the IG may have submitted to the EEOC or the Commission on Judicial Conduct ("CJC").

Moreover, in seeking any records from these two Court Officers "relating to any allegations made" by two named individuals, the subpoenas are not restricted in time, or subject matter, including within the context of this specific proceeding, and are thus overly broad.

To the extent that the subpoenas could be interpreted as within this proceeding, a search conducted by Sgt. Kreb and Lt. Yardman, including a digital term e-mail search for the names of individuals identified in this proceeding, yielded no records responsive to the subpoenas.

The Subpoena directed to District Executive Gregory Gates

Mr. Gates retired from his position as District Executive of the 6th Judicial District in December of 2018.² Ms. Amanda L. Whalen-Garnar now serves as District Executive and has been substituted for a response to the subpoena directed to Mr. Gates.

Neither the District Executive nor the 6th J.D. administrative office constitute "the Court," and neither is a custodian of such court issued records or communications.

However, to the extent the subpoena could be interpreted as seeking records from the District Executive, enclosed please find existing communications (e-mails and memoranda) concerning financial disclosure forms and reporting extra-judicial compensation requirements responsive to category number one.

Regarding the remaining categories (numbers three and four), again, although the subpoena is not limited in time or subject matter, where interpreted as within the context of this specific proceeding, there are no responsive records concerning communications between the District Executive and the IG or the CJC about allegations against Judge Miller (category number three). There are responsive records concerning communications between the District Executive and the EEOC (category number four), and copies of those records are enclosed.

To the extent that the District Executive maintains handwritten notes or emails related to the CJC matter referenced in category number three, please be advised that they are internal and privileged records,³ but in any event do not consist of responsive

²Enclosed please find a copy of a personal response to your Honor from Gregory Gates, reflecting his retirement and home address in Florida.

³See Footnote 4, infra.

“memoranda, notes, reports, and correspondence” between the District Executive and the IG or the CJC.

The Subpoena directed to Administrative Judge Molly Reynolds Fitzgerald

The subpoena is directed to Judge Fitzgerald in her capacity as Administrative Judge for the 6th J.D.

Again, neither the Administrative Judge nor her administrative office (the 6th J.D.) constitute a “Court,” or is a custodian of records reflecting communications by the “Court” and the IG, OCA, CJC, or EEOC.

To the extent that the subpoena seeks records from Judge Fitzgerald directly or the 6th J.D., the responsive records to category number two are already enclosed, as discussed above in the portion responding to the subpoena directed to the District Executive (concerning memoranda regarding financial disclosure forms and extra-judicial compensation).

Concerning the remaining categories (numbers four and five), again not limited in time or subject matter, there are no responsive records concerning communications between Judge Fitzgerald and the IG, or the CJC about Judge Miller (category number four). The responsive records concerning category number five, consist of the communications between the District and the EEOC already enclosed.

To the extent that Judge Fitzgerald maintains notes or emails related to the CJC matter referenced in the subpoena, please be advised that they are internal and privileged records,⁴ but do not consist of responsive “memoranda, notes, emails, reports, and correspondence” between Judge Fitzgerald and the IG or the CJC.

⁴The administrative decision-making responses reflected in internal communications among judicial and non-judicial high-ranking officials in their judicial or administrative capacity are privileged. See e.g., U.S. v. Roth, 332 F.Supp.2d 565, 567 (S.D.N.Y. 2004), aff’d, U.S. v. St. John, 267 Fed.Appx. 17 (2d Cir. 2008), cert. denied, 129 S.Ct. 442 (2008) (protecting judge’s mental process in performance of his judicial duties); United States v. Morgan, 313 U.S. 409, 422 (1941) (“Just as a judge cannot be subjected to such a scrutiny ... [concerning his mental process] so the integrity of the administrative process must be equally respected”) (citations omitted); Matter of NY Water Service Corp. V. Nassau County, 54 A.D.3d 368, 369 (2d Dept. 2008)(internal communications regarding impact of possible judgment on county protected under deliberative process privilege); Dorchester Master Limited Partnership v. Cabot Pipeline Corp., 137 Misc.2d 442, 444 (Supt. Ct. N.Y. Co., 1987) (privilege protects deliberative process of administrators to ensure they “... would be able to express their opinions freely...without fear of publicity which might inhibit frank discussions”).

The Subpoena directed to Supervising Judge Rita Connerton

The subpoena is directed to Judge Connerton in her administrative capacity as Supervising Judge of the Broome County Family Court.

Again, the administrative office of the Supervising Judge does constitute a "Court," and is not a custodian of records reflecting communications by the "Court" and the IG, OCA, CJC, or EEOC.

To the extent that the subpoena seeks records from Judge Connerton directly, the responsive records to category number one are already enclosed, as discussed above in the portion responding to the subpoena directed to the District Executive (concerning memoranda regarding financial disclosure forms and extra-judicial compensation).

Concerning the remaining categories (numbers three and four), again not limited in time or subject matter, there are no responsive records concerning communications between Judge Connerton and the IG, or the CJC about Judge Miller (category number three). The responsive records concerning category number four, consist of the communications between the District and the EEOC already enclosed.

To the extent that Judge Connerton maintains notes or emails related to the CJC matter referenced in the subpoena, please be advised that they are internal and privileged records,⁵ but do not consist of responsive "memoranda, notes, emails, reports, and correspondence" between Judge Connerton and the IG or the CJC.

The Subpoena directed to Counsel John W. McConnell

The subpoena directed to John W. McConnell, in his capacity as Counsel to the Office of Court Administration, seeks disclosure of information or records clearly privileged in nature. See CPLR §§

Mr. McConnell is not "the Court" regarding the two categories of records and information sought (categories number two and four). Nor is Mr. McConnell the custodian of records prepared by "the Court" to "its Judge," or to the IG, or the CJC.

These concerns notwithstanding, records responsive to category number two, as reflected above, are enclosed, consisting of memoranda and communications from the 6th JD to Judges regarding financial disclosure forms and reporting extra-judicial compensation requirements.

⁵See Footnote 4, supra.

Regarding category number four, again, although the subpoena is not limited in time or subject matter, where interpreted as within the context of this specific proceeding, enclosed please find responsive records maintained by Mr. McConnell consisting of the report by the IG, summarizing the investigation of allegations relating to Judge Miller.

Please be advised that the names and addresses of the individuals interviewed and referenced in the report have been redacted for personal privacy and confidentiality purposes. In addition, given the nature of the allegations reflected in the report that concerned substantiated threats of physical harm, such identities have been redacted to protect the life and safety of individuals. (An unredacted copy of the IG report is also attached, exclusively for review and use by the Court). Similarly, the addresses and bank account numbers reflected on exhibits to the IG report have been redacted for personal and financial privacy reasons.

To the extent that Mr. McConnell maintains notes or emails related to the CJC matter referenced in the subpoena, please be advised that they are internal and privileged records. See CPLR § 4503, CPLR § 3101(b).

As noted above:

1. We have no objection to the re-disclosure to the parties of the enclosed materials (items 1-4), except for the unredacted IG report (item 5).
2. To the extent that these responses are deemed insufficient in any way, we respectfully request that respondent establish a factual basis that shows the relevancy of additional material sought to the subject matter of misconduct in this hearing. See In re Morgenthau, 73 A.D.3d 415, 418-19 (1st Dept. 2010); Judiciary Law §§ 42, 44(4).

Very truly yours,

A handwritten signature in black ink, appearing to read "Shawn Kerby", written over a horizontal line.

Shawn Kerby
Assistant Deputy Counsel



NEW YORK STATE
COMMISSION ON JUDICIAL CONDUCT

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SENIOR ATTORNEY

ETEENA J. TADJIOGUEU
STAFF ATTORNEY

CONFIDENTIAL

January 10, 2019

Robert A. Barrer, Esq.
Barclay Damon LLP
125 East Jefferson Street
Syracuse, New York 13202



Re: Matter of Richard H. Miller II

Dear Mr. Barrer:

Please accept this letter memorandum in response to your request for authority as to the admissibility of the criminal histories of David Iannone, David Jon English, James Stilloe and Martin Shaw.

As is set forth more fully below, the criminal records of these individuals are directly referenced in paragraph 10 of the Formal Written Complaint and are directly relevant to Charge I of the Complaint, which alleges, *inter alia*, that Respondent “threaten[ed]” the “physical safety and wellbeing” of Rachelle Gallagher and Mark Kachadourian. These records should be admitted into the hearing record following the well-established rule that evidence of prior crimes or prior bad acts are admissible if material and relevant in order “to complete a witness’s narrative and to assist the [finder of fact] in their comprehension” of the offense. *See People v Steinberg*, 170 AD2d 50, 73 (1st Dept 1991).

Factual Predicate

Charge I of the Formal Written Complaint alleges, *inter alia*, that Respondent “threaten[ed]” the “physical safety and wellbeing” of “certain staff members of the Broome County Family Court.” FWC ¶ 6.¹ In subsequent paragraphs, the specifications to the Charge identify the staff members threatened

¹ References to “FWC” are to the Formal Written Complaint.

Robert A. Barrer, Esq.
January 10, 2019
Page 2

by Respondent as Rachelle Gallagher and Mark Kachadourian. FWC ¶¶ 7, 9, 10, 16.

As the Referee is aware, both Ms. Gallagher and Mr. Kachadourian have testified in this proceeding that at various times Respondent made references to one of more of his friends – Messrs. Iannone, English, Stiloe and Shaw – in a manner that these witnesses perceived as a threat.

That testimony is consistent with paragraph 10 of the Formal Written Complaint, which alleges:

Beginning in or about early 2015, in various conversations with Ms. Gallagher and Mr. Kachadourian, Respondent repeatedly referred to David English, Marty Shaw, David Iannone and James Stiloe - all of whom have criminal records – and said these friends would do whatever Respondent told them to do.

In order to understand and evaluate Ms. Gallagher's and Mr. Kachadourian's testimony and the basis of their fear, it is critical to introduce evidence that the friends whose names Respondent invoked had a well-established history of criminal behavior. Indeed, absent evidence of the criminal histories of these individuals, Respondent's statement that he had friends who would do anything for him is hardly a threat. It is only in the context of the particular backgrounds of Iannone, English, Stiloe and Shaw – a background that includes attempted arson, harassment, forgery, robbery and sale of a controlled substance – that Respondent's reference to friends who "would do whatever [he] told them to do" takes on an ominous and threatening tone.

A ruling prohibiting Commission Counsel from introducing certificates of conviction or disposition establishing the criminal histories of Iannone, English, Stiloe and Shaw (Commission Exhibits 1-A through 1-L) would improperly and unnecessarily inhibit Counsel's ability to establish and the Commission's eventual responsibility to evaluate an important specification of Charge I.

Legal Analysis

As the Court of Appeals held in *People v Frumusa*, 29 NY3d 364 (2017),

[u]nder general evidentiary principles, "all relevant evidence is admissible unless its admission violates some exclusionary rule."

Id. at 370, citing *People v Harris*, 26 NY3d 1 (2015). Moreover,

Evidence is relevant if it has any tendency in reason to prove the existence of any material fact, i.e., it makes determination of the action more probable or less probable than it would be without the evidence.

Id. at 317, citing *People v Scarola*, 71 NY2d 769 (1988).

There is little argument that the criminal records of these four individuals is relevant to prove that when Respondent brought up their names in conversations with Ms. Gallagher and Mr. Kachadourian, he was making a threat. Ms. Gallagher and Mr. Kachadourian have already testified that they felt threatened when Respondent made references to Iannone, English, Stilloe and Shaw because they knew these men had criminal backgrounds. The introduction of exhibits demonstrating that these individuals did indeed have criminal records is essential to establishing that Gallagher and Kachadourian had a credible and genuine concern for their safety. *See e.g. People v Vargas*, 88 NY2d 363, 375, 378 (1996) (defendant's "extensive criminal history" supported trial judge's conclusion that prospective juror seeking to be excused from murder trial "was credible and genuinely concerned for his safety").

It is true that in criminal prosecutions, courts are reluctant to admit proof of prior convictions or prior bad acts where there is a risk of prejudicing a jury with "evidence [that] proves only criminal propensity and serves no other function." *People v Cass*, 18 NY3d 553, 559 (2012). However, that rule is simply inapplicable here, where the prior criminal acts were committed by third parties, not by Respondent, and where the matter is being tried before a Referee and will be decided by the full Commission, not a jury.

It is also significant that even in the context of a criminal jury trial, evidence of prior bad conduct is admissible "to complete the narrative of the witnesses, and to aid the [finder of fact] in ... comprehension of the" offense. *People v Boyd*, 230 AD2d 805 (2nd Dept 1996) (citation omitted). As the First Department noted in *People v Steinberg*, 170 AD2d 50 (1st Dept 1991), evidence of crimes, even if uncharged, is admissible where it is needed "to explain ... the background of [a witness's] testimony, to make it comprehensible and to enhance its credibility." *Id.* at 73 (quoting prosecution argument with approval).²

² In addition, evidence of prior crimes "is not barred merely because [Commission staff is] able to establish their case without it; they are entitled to present all the admissible evidence available to them." *Id.* at 73, citing *People v Alvino*, 71 NY2d 233, 245 (1987).

Robert A. Barrer, Esq.

January 10, 2019

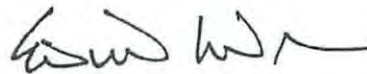
Page 4

That rule applies with even greater force here, where the prior bad acts are not uncharged crimes, but actual convictions. Evidence establishing the criminal records of Iannone, English, Stiloe and Shaw provides necessary context for testimony of Gallagher and Kachadourian that Respondent threatened them. Such record evidence is critical not only for the Referee, but for the Commission and, in the event Respondent seeks review of any public determination, the Court of Appeals.

Finally, Commission counsel respectfully requests that regardless of your ruling as to the criminal histories, this memorandum, any response from Respondent's counsel, and Commission Exhibits 1-A through 1-L, marked either for identification or admitted, be included in the record transmitted to the Commission so that the parties have a basis on which to renew their arguments in subsequent proceedings.

Thank you for your prompt attention to this matter.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Edward Lindner', with a stylized flourish at the end.

Edward Lindner

Enclosures

cc: Paul DerOhannesian II, Esq.
Deborah A. Scalise, Esq.

170 A.D.2d 50, 573 N.Y.S.2d 965

The People of the State of
New York, Respondent,
v.

Joel Steinberg, Also Known as
Joel Barnet Steinberg, Appellant.

Supreme Court, Appellate Division,
First Department, New York
43608, 43608A
August 8, 1991

CITE TITLE AS: People v Steinberg

SUMMARY

Appeal from (1) a judgment of the Supreme Court (Harold Rothwax, J.), rendered March 24, 1989 in New York County, upon a verdict convicting defendant of manslaughter in the first degree, and (2) an order of said court, entered January 17, 1990, which denied a motion by defendant to vacate the judgment of conviction.

HEADNOTES

Crimes

Manslaughter

Criminal Responsibility Based Upon
Omission--Failure to Obtain Medical
Assistance for One's Child

() In a homicide prosecution, the evidence, viewed in the light most favorable to the People and in conformity with the strict scrutiny standard applicable to

circumstantial evidence cases, was sufficient to prove defendant's guilt of manslaughter in the first degree beyond a reasonable doubt, where the People established that defendant, the six-year-old victim's "adoptive" father, intended to cause serious physical injury to the child, injured her, and then failed to obtain medical assistance for her, causing her death, since criminal responsibility may be based on an omission, defined as a failure to perform an act as to which a duty of performance is imposed by law (Penal Law § 15.00 [3]; § 15.10), and an omission may be the predicate for a homicide conviction. One may act intentionally by an omission (*see*, Penal Law § 15.05 [1]); "conduct" includes an act or omission (Penal Law § 15.00 [4]), and parents in New York have a nondelegable affirmative duty to provide adequate medical care (*see*, Family Ct Act § 1012 [f] [i] [A]). Accordingly, the failure of a parent to provide such care can serve as the predicate for a homicide charge that requires as the culpable mental state an intentional act.

Crimes

Manslaughter

Culpable Mental State--Criminal
Responsibility Based Upon Omission

() Manslaughter in the first degree is defined, not in terms of prohibited conduct but, rather, of a result caused, accompanied by a culpable mental state (*see*, Penal Law § 125.20), and when a crime is so defined, the emphasis is upon the results caused by the defendant. Thus, any act

or omission with the prescribed state of mind which causes that result will suffice. Accordingly, defendant's conviction for first degree manslaughter arising out of his failure to execute his nondelegable affirmative duty to provide adequate medical care to his "adopted" daughter, after seriously injuring her, was not for a nonexistent crime.

Crimes

Manslaughter

Criminal Responsibility Based Upon Omission and Commission

() In a homicide prosecution arising out of defendant's seriously injuring his six-year-old "adopted" daughter and then failing to seek medical treatment *51 for her, there is no reason why acts of commission and omission activated by the same mental state and constituting a crime cannot serve as the factual basis for a single charge of first degree manslaughter, since there is nothing improper in combining both acts of commission and omission as the basis of an intentional manslaughter charge inasmuch as the offense is defined, not in terms of proscribed conduct, but in the result and an accompanying mental state. The conduct need not be limited to a single act or omission: just as two acts of commission, i.e., stabbing and bludgeoning a victim, could be the basis of a single charge of intentional manslaughter, so could the infliction of an injury compounded by a willful failure to discharge a duty to obtain treatment for that injury.

Crimes

Manslaughter

Circumstantial Evidence--Sufficiency of Evidence

() In a homicide prosecution arising out of defendant's seriously injuring his six-year-old "adopted" daughter and then failing to seek medical treatment for her, the evidence was sufficient to support defendant's conviction of first degree manslaughter where the record reveals that the only reasonable conclusion in this circumstantial evidence case was the one that even defendant's own expert reached, viz., that the child's death was a homicide, resulting from child abuse. That competing inferences could be drawn from the evidence does not render the proof of guilt insufficient. The evidence established that defendant had abused the child on previous occasions and that it was defendant who struck the fatal blow to her head, rendering her unconscious. Moreover, expert medical testimony supported the jury's finding that defendant inflicted the blow which ultimately resulted in the child's death. The jury was entitled to conclude that defendant's patently false explanations he initially advanced about the nature and cause of the child's grave condition and the various bruises on her body, designed to shift the blame away from him, displayed a consciousness of guilt.

Crimes

Corroboration of Accomplice Testimony Independent Proof

() In a homicide prosecution arising out of defendant's seriously injuring his six-year-old "adopted" daughter and then failing to seek medical treatment for her, there was an abundance of proof completely independent of the testimony of defendant's "wife", who was an accomplice as a matter of law and testified against him, that defendant was the one who injured the child (*see*, CPL 60.22 [1]). False statements, e.g., by defendant concerning the genesis of the child's injuries, can themselves be sufficient corroboration as long as there is some nexus between the defendant and the criminal activity apart from the bare evidence of consciousness of guilt, and additional corroborative evidence is found in defendant's own statements demonstrating his presence at the crime scene, which presence was also confirmed by a third party. The wealth of independent evidence was sufficient to permit the jury to conclude that the accomplice was telling the truth.

Crimes

Manslaughter

Failure to Provide Medical Attention to One's Child after Causing Serious Injury

() In a homicide prosecution arising out of defendant's seriously injuring his six-year-old "adopted" daughter and then failing to seek medical treatment for her, there was ample proof that defendant failed to provide appropriate and timely medical care for the

child where medical evidence established that the child's brain had been swelling for 6 to 12 hours before any treatment took place. Based on the testimony of defendant's accomplice, *52 defendant was fully aware that he had seriously injured the child, but made no effort to seek medical help for 12 hours until the unconscious child stopped breathing. Moreover, there was abundant testimony that the child would have survived had she received prompt medical attention.

Crimes

Manslaughter

Intent to Cause Serious Physical Injury-- Blow to Head of Six-Year-Old Child

() In a homicide prosecution arising out of defendant's seriously injuring his six-year-old "adopted" daughter and then failing to seek medical treatment for her, the jury's conclusion that defendant intended to cause the child serious physical injury both when he struck her on the head and when he subsequently failed to provide medical treatment is supported by the evidence. Intent can be inferred from the criminal act itself as well as from the surrounding circumstances, and a jury may infer that a defendant intends the natural and probable consequences of his actions. That the jury could have drawn a different inference does not mean that the evidence of intent is insufficient. The enormity of the force behind the blow defendant delivered is revealing of the wielder's intent to cause serious physical injury, as was the fact that the blow was directed at a vital part of the

child's body. Moreover, there was evidence that defendant hit the child in anger.

Crimes

Manslaughter

Intentional Conduct--Omission Not Merely Reckless--Failure to Summon Medical Help for Person after Causing Serious Injury

() In a homicide prosecution arising out of defendant's seriously injuring his six-year-old "adopted" daughter and then failing to seek medical treatment for her, since it was immediately apparent that the child was in severe distress, defendant's failure to summon medical help provided evidence of his intent to cause serious physical injury. Inasmuch as the patent severity of the child's injuries and defendant's "wife's" repeated entreaties put defendant on notice of the critical need for medical assistance, the jury could reasonably conclude that defendant's omission was intentional, not merely reckless. Moreover, defendant's belated instruction to call for emergency aid does not disprove his intent to cause serious physical injury, since the child had at that point stopped breathing. That defendant did nothing to that point, even though the child lay unconscious, indicates that he was content with the fact that he had seriously hurt her and with the prospect that her injuries would continue.

Crimes

Instructions

Intent--Failure of Court to Give Simple Dispositive Answer

() In a homicide prosecution arising out of defendant's seriously injuring his six-year-old "adopted" daughter and then failing to seek medical assistance for her, the trial court did not err in failing to give a dispositive negative answer to the jury's request for additional instructions on intent, since the jury's question was not perfectly clear. The question can be understood as asking whether intent "as spelled out by law" could be found from the child's injuries alone, even though the jurors found no "apparent intent to cause injury" on defendant's part, and while a simple negative answer might have informed the jury that intent could not be found as a matter of law, it could also have obscured the jury's right to infer defendant's intent as a matter of fact. Accordingly, the court cannot be faulted for answering the question by reviewing all the principles that would govern determinations on intent. The court is never obliged to answer a jury question with a simple yes or no; rather, it must respond meaningfully and *53 has discretion in fashioning an answer. There was no abuse of discretion, since the court answered correctly and did not authorize any improper inference as to defendant's mental culpability.

Crimes

Appeal

Failure to Preserve Issue for Appellate Review--Prior Bad Acts

() In a homicide prosecution arising out of defendant's seriously injuring his six-year-old "adopted" daughter and then failing to seek medical assistance for her, defendant's contention that the court erred in permitting defendant's accomplice to testify concerning various prior assaults he had committed on her is not preserved for appellate review where defendant, at trial, conceded that the testimony was "unquestionably" relevant, but that its prejudice would exceed its probative value, since the People, in light of defendant's concession, were not required to advance a theory of admissibility.

Crimes

Proof of Other Crimes

Admissible if Material and Relevant to Specific Issue and Not Unduly Prejudicial

() While evidence of prior bad acts or uncharged crimes may not be adduced if its sole purpose is to demonstrate criminal propensity, it is admissible if it is material and relevant as to a specific issue and its probative value exceeds any prejudice it creates. Moreover, evidence of uncharged crimes is not barred merely because the People are able to establish their case without it; they are entitled to present all the admissible evidence available to them, and such proof may be adduced by the People on their direct case.

Crimes

Proof of Other Crimes

Supporting Credibility of Witness-- Explanation of Superficially Incredible Testimony

() In a homicide prosecution arising out of defendant's seriously injuring his six-year-old "adopted" daughter and then failing to seek medical assistance for her, testimony concerning defendant's physical abuse of his "wife", an accomplice, was admissible to explain to the jury the background of her testimony, to make it comprehensible, and to enhance its credibility, where her anticipated testimony, that she did nothing after defendant rendered the child unconscious, would seem "patently incredible" unless her testimony that defendant completely dominated her through physical coercion were admitted. The prior bad act testimony did not consist of testimony that defendant had, in the past, committed the same or similar acts as those for which he was on trial, and the court gave thorough and repeated cautionary instructions limiting the purpose for which the testimony was received. The court prudently exercised its discretion in determining that the probative value of the limited evidence outweighed its prejudicial effect, and admission of uncharged crimes is especially warranted where, as here, the crime charged occurred in the privacy of the home and the facts are not easily unraveled.

Crimes

Evidence

Videotape of Accomplice's Physical Condition

() In a homicide prosecution arising out of defendant's seriously injuring his six-year-old "adopted" daughter and then failing to seek medical assistance for her, the court did not err in allowing into evidence a videotape showing the physical condition of defendant's "wife", an accomplice, at the time of her arrest, where the tape showed that the "wife" had sustained numerous injuries allegedly at the hands of defendant, whom she claimed thoroughly dominated her, since the tape was relevant to assist the jury in *54 evaluating whether the "wife" had the physical capacity to inflict the fatal injury on the child. It was also relevant as to the "wife's" ability to summon medical help for the child, given her testimony that defendant ordered her not to call for help. The People were not required to use less vivid proof, and once its relevancy was established, the issue of admissibility was addressed to the court's discretion, which was not here abused. Moreover, the court gave proper limiting instructions. It was also not error to have permitted a physician to testify that the "wife's" injuries were trauma related.

Crimes

Disclosure

Failure to Produce Rosario Material--
Failure to Create Rosario Material

() In a homicide prosecution arising out of defendant's seriously injuring his six-year-

old "adopted" daughter and then failing to seek medical assistance for her, defendant's contention that it was improper for the prosecutors to fail to take notes during their interviews of his "wife", an accomplice who provided testimony against him, and thus to be without *Rosario* material with respect to those interviews, is unpreserved for appellate review since defendant never objected or claimed that a *Rosario* violation had occurred. In any event, the claim is meritless: inasmuch as there were no written or recorded statements to be disclosed, the prosecutor did not violate his *Rosario* obligation. Nor was the spirit of the rule violated since there is no requirement that a prosecutor record in any fashion his interviews with a witness, and nothing imposes any obligation on the prosecutor to create *Rosario* material in interviewing witnesses.

TOTAL CLIENT SERVICE LIBRARY REFERENCES

Am Jur 2d, Homicide, § 90; Evidence, §§ 321, 327, 522, 1154; Trial, § 690.

CPL 60.22 (1); Family Court Act § 1012 (f) (i) (A); Penal Law § 15.00 (3), (4); § 15.05 (1); §§ 15.10, 125.20.

NY Jur 2d, Criminal Law, §477; Evidence and Witnesses, §202.

ANNOTATION REFERENCES

Homicide: Failure to provide medical or surgical attention. 100 ALR2d 483.

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OPINION OF THE COURT

Sullivan, J. P.

During the afternoon of November 1, 1987, defendant was at home in apartment 3W at 14 W. 10th Street with his six-year-old "adopted" daughter, Lisa Steinberg, his live-in companion of over 10 years, Hedda Nussbaum, and his other "adopted" child, Mitchell, a 16-month-old boy. There was no evidence that either child had ever been legally adopted. Defendant had earlier expressed annoyance with Lisa for not drinking enough water and warned her that he would not take her with him to a dinner engagement unless she obeyed him.

At approximately 6:00 P.M., Lisa, at Nussbaum's suggestion, went into the bedroom to ask defendant if he would take her with him. Moments later, defendant carried Lisa's limp body out to Nussbaum, who was in the bathroom. Lisa, who had been fully clothed and was now wearing only underpants, was unconscious. Nussbaum had not heard any noises after Lisa had entered the bedroom. In response

to Nussbaum's inquiry, defendant replied, "What's the difference what happened. This is your child. Hasn't this gone far enough?" Nussbaum had no idea what defendant meant by this remark. Defendant handed Lisa to Nussbaum, who placed her on the bathroom floor. Lisa's eyes were closed, she was unresponsive and she was not moving at all. Her breathing was raspy.

During the next hour, while defendant dressed to go to dinner, Nussbaum tried to revive Lisa by pressing down on her back in the lung area so as to pump her chest. When defendant left the apartment at 7:00 P.M., he reassured Nussbaum that he would "get [Lisa] up when [he] g[o]t back." Nussbaum, who had come to believe that defendant had many "god-like powers", including healing and extrasensory perception, expected that he would get Lisa up when he returned.

Lisa's condition did not change during the three hours in which defendant was absent from the apartment. Nussbaum considered calling 911, but was afraid that defendant would consider it a sign of "disloyalty". As Nussbaum testified, defendant "was always making a big deal ... that I should be loyal to him." Nussbaum herself had on her leg 5- or 6-day-old, badly infected ulcers, which were painful and oozing pus, causing her to limp. She had not sought medical attention because defendant had promised to heal her.

At 10:00 P.M., defendant returned to the apartment, asked *56 for a file relating to his oil well investments and went back outside to show the file to the client with whom he had dinner. About five minutes

later, defendant returned to the apartment. As he looked at Lisa, Nussbaum anxiously urged him to "get her up." Defendant refused with the comment, "[N]o, we have to be relating when she wakes up." Then, referring to freebasing cocaine, he said, "[L]et's smoke." Nussbaum located the last cocaine left in the house and prepared it. Defendant smoked for a "number of hours" until the cocaine was finished. Nussbaum, whose leg was bothering her, had only one or two puffs. As they smoked, defendant referred to the bedroom incident, stating, "I knocked her down and she didn't want to get up again. This staring business has gotten to be too much for her."

On several occasions that night, Nussbaum suggested to defendant that they "get Lisa up." Defendant promised that he would. Finally, at approximately 4:00 A.M., upon Nussbaum's urgings, defendant picked up Lisa's limp body from the bathroom floor and placed her on their bed. Defendant sat with his arm resting on Lisa, whose breathing then sounded better. He did nothing else to aid her. Defendant then said that he was going to sleep. Nussbaum said she would sit up and watch Lisa. Instead of sleeping, defendant talked.

At approximately 6:00 A.M. Nussbaum went to the bathroom. "Sounding frantic," defendant called to her and she ran back to the bedroom. Defendant said, "[S]he stopped breathing." Defendant was trying to revive Lisa by "pushing at her back" and "giving her some breaths." Nussbaum asked if she should call 911. Defendant said, "[N]o, give me a chance first to do something."

He continued with his "frantic movements." When Nussbaum asked, several minutes later, if she could help, defendant told her to call 911. She did. Defendant, who had already started to perform mouth-to-mouth resuscitation, followed the 911 operator's instructions as to the correct technique.

The police and paramedics arrived at apartment 3W at about 6:40 A.M. and promptly administered oxygen to Lisa. A Heimlich maneuver was performed to remove an obstruction, which turned out to be a teaspoonful of partially digested food, apparently vegetables. When Lisa failed to breathe on her own after the obstruction was removed, it suggested to the paramedics that she had been unconscious even before she had started vomiting, contrary to defendant's explanation that she had choked on vegetables she had been eating. The *57 paramedics then decided to bring Lisa to the pediatric emergency room of St. Vincent's Hospital, where numerous medical personnel attended to her. They placed a tube through her mouth into her trachea to insure that air would go directly into her lungs. The medical personnel observed that Lisa's body was covered with bruises in various stages of discoloration, some as recent as 1 or 2 days old; others were a week or more old. Both arms and legs contained multiple bruises. There were at least eight brownish-green bruises on her left leg, on the knee, below her knees, and on the inner part of her thigh, and three multicolor bruises on her right leg. One bruise below Lisa's left knee was red with a brown border indicating that she had been injured there on several occasions.

In addition, there were multiple, yellow to yellow-brown colored bruises on Lisa's chest, a red bruise on her right side and a black and blue bruise on her left buttock. There were also three bruises on Lisa's back over her left shoulder blade, one of which, since it was red, appeared to have been incurred within the last 24 hours; the other bruises were greenish-brown. There was a scratch mark on Lisa's right shoulder blade. There were at least four brown-blue bruises in the lumbo-sacral area. These bruises were considered particularly significant since it is almost impossible for a child to injure himself or herself in that area. In addition to the multiple bruises, Lisa was in a "state of poor hygiene." Her hair was heavily matted and tangled. A two-inch chunk of hair was either cut or pulled out near the back of her neck. Her toenails were dirty and her feet, which had "six layers of dirt" on the soles, were "filthy". Some of the dirt, which appeared to go up to her ankles, was scaling. There was an "extensive amount" of dirt in her fingernails. Her body smelled of urine and vomit. At trial, an expert in pediatrics and child abuse testified, concluding, on the basis of her review of Lisa's medical records, the autopsy report, pictures of Lisa at the hospital and defendant's apartment, that Lisa suffered from battered child syndrome.

Within minutes after Lisa was brought into the emergency room, a neurological examination was performed, on the basis of which the neurological resident, Dr. Kilhenny, concluded that her brain was severely swollen and pressing down on the brain stem and that the swelling was

caused by a subdural hematoma located near a bruise on the right side of Lisa's forehead, below her hairline and extending into her hair. The *58 bruise was red, indicating that it was recently sustained. Dr. Kilhenny noted periopitic ecchymosis, or bruises around both eyes and commonly referred to as "raccoon eyes", a condition that can be caused by a sphenoid bone fracture, which causes bleeding into the sinuses and is indicative of serious head trauma. Dr. Kilhenny concluded that blunt trauma was the cause of the hematoma.

Defendant's explanation at the time was that Lisa had complained of a stomach ache and had been put to bed after dinner. According to defendant, Lisa woke him and Nussbaum at about midnight. She was taken to the bathroom, where she vomited. Believing she was all right, defendant put her back to bed. Defendant heard Lisa vomiting a little while later but did nothing because he believed she was all right. When he and Nussbaum went to Lisa's room sometime around 6:00 A.M., they found she had vomited again, was having difficulty breathing and was making coarse breath sounds.

When Dr. Kilhenny advised defendant that although Lisa might survive she had severe brain damage, which was irreversible, and that she would have "permanent neurological deficits", he responded, "Well, she is not going to be an Olympic athlete, but she will survive." At another point, when a police officer asked defendant what had happened to his hand, which appeared to be bruised, he nervously responded, "I don't know, I don't know that I had this." After

defendant left the hospital, Dr. Kilhenny, strongly suspicious of child abuse since his clinical findings were consistent with head trauma and did not "jibe" with the history given by defendant, called the police.

A CAT scan confirmed the severe trauma and brain swelling, but gave no indication of bone fracture. It also showed that the usual spaces around the brain stem were completely obliterated, suggesting that there was pressure pushing the brain down into the hole at the base of the skull through which the spinal column attaches. There was also evidence of tissue damage within the brain due to lack of oxygen. Lisa was in a deep coma; she had lost all cognitive and voluntary functions, including the ability to breath spontaneously. Only brain stem and spinal cord reflexes were present. The loss of respiratory function suggested that the pressure had pushed the brain stem down into the bones of the spinal column. Over the course of the next few days, Lisa's condition did not improve. Readings from an intracranial monitor which had been inserted into Lisa's head indicated a severe increase in *59 intracranial pressure and that Lisa was not responding to medical treatment. An EEG reading taken on November 3rd and another on the 4th were both "flat". Neurological examinations showed that Lisa met the criteria for brain death. On November 5th, at 8:40 A.M., the doctors removed the life support system. Her heart stopped at 8:55 A.M.

A postmortem examination confirmed that the cause of death was a subdural hematoma sustained as a result of blunt trauma to the

head. Three head bruises were noted, one on the right temple near the hairline over Lisa's eye, another on her scalp directly in the center of the back of her head and a third, which had been covered by surgical tape, on the left cheek, midway between chin and ear. According to the medical evidence, the extent of the injuries to Lisa, who was 3-feet 10-inches tall and weighed 43 pounds, indicated that "tremendous" force, equivalent to a fall from a tall flight of stairs or third-story window and consistent with a blow from a 6-foot tall, 180-pound man hitting her in the right frontal area, had been applied to her head, causing her to fall and hit the back of her head. Similarly, a blow to Lisa's jaw or to the back of her head could have caused the injuries. Indeed, if the force were sufficient, one blow to the jaw, back of the head or forehead could have caused the injuries. Of the three bruises found on Lisa's head, none was more significant than the other; any one of them or combination of them was sufficient to cause death.

It was estimated that Lisa's brain had stopped functioning somewhere between the late afternoon of November 2 and 8:30 A.M. on November 3. A neuropathologist who examined Lisa's brain estimated that the injury to her brain occurred sometime between 4:30 P.M. on November 1 and 8:30 A.M. on November 2. The associate medical examiner concluded that the injury to her brain was not consistent with a child's vomiting and breathing in some of the vomitus, since aspiration cannot cause a subdural hematoma. Moreover, Lisa's lungs were clear. According to both the associate medical examiner and neuropathologist,

vomiting is consistent with a head trauma and, in this case, was a symptom of Lisa's injuries.

The evidence also showed that despite the extent of Lisa's injuries, prompt medical intervention could have prevented her death. Even though Lisa, after suffering a blunt trauma, had fallen unconscious and then lapsed into a coma, the process could have been reversed. A subdural hematoma could *60 have been removed by drilling a small hole at the site and suctioning off the blood, which would have relieved the pressure and prevented further herniation. The swelling inside the brain could have been alleviated by drug therapy, to which children favorably respond.

On the morning of November 2, 1987, after Lisa had been taken to the hospital, two officers, at the request of hospital personnel, returned to defendant's apartment to obtain a sample of the vegetables on which Lisa had allegedly choked. The officers found Mitchell, the 16-month-old boy, in a playpen to which he was tethered by a rope, drinking milk that appeared to be sour. The officers reported their findings to the Bureau of Child Welfare and to two detectives from the Manhattan Sex Crimes Unit, which handled cases of suspected child abuse. After speaking to Lisa's doctors, the two detectives proceeded to apartment 3W, to which defendant had himself returned at about 8:30 A.M. The apartment was dirty and extremely cluttered. Broken telephones, clothing and boxes were piled on tables and on the floor. "[T]hings [were] strewn around the place." The apartment had a musty odor.

There was a smell of stale urine. Mitchell, dirty and smelling of urine, was found lying in the playpen, which was makeshift, without a bottom and only a thin, dirty mattress underneath it. When asked where Lisa slept, defendant pointed to a dirty couch in the living room. In response to a similar question as to Mitchell, defendant replied that he slept in the playpen. Mitchell was removed to the station house.

Later that same day, defendant and Nussbaum were taken to the station house, where they were separately interviewed. She told the detective that defendant had not been home when she fed Lisa dinner. Lisa had started to vomit and her breathing became irregular. After defendant returned to the apartment, they both stayed up with Lisa throughout the night until 6:00 A.M., when defendant called her back to the bedroom and told her that Lisa had stopped breathing. The bruises on Lisa's body, Nussbaum stated, were caused by falls taken during rollerskating. Lisa also suffered bruises on her head as a result of being struck by a classmate a few days before. These responses, as Nussbaum subsequently acknowledged, were a "cover story" for defendant, whom she assumed was responsible for the bruises. She lied, as she was to testify later, because she wanted to "protect" defendant. Asked about her own bruises, Nussbaum explained that she had fallen. Nussbaum had blackened and swollen eyes, bruises under the *61 eyes and nose and lips that were inflamed and split down the middle. Her nose was flat with a split down the center. Chunks of her hair were missing and she had several cuts on the

back of her head. Nussbaum, about 5-feet 3-inches tall and weighing about 130 pounds, spoke and moved slowly. She also limped, was hunched over and appeared unable to stand erect. While her fingers and knuckles were disfigured, no fresh cuts or bruises were observed.

When defendant was interviewed, it was observed that all of his knuckles appeared red and swollen. There were also scratches, which appeared to be fresh, on the top joints of both forefingers and thumbs. When a sergeant, in defendant's presence, asked a technician from the District Attorney's office to videotape defendant's nails and hands, defendant began biting the nails on both hands and "cleaning them out". While taping the fingernail scraping of defendant's hands, the technician noticed that his hands were red and bruised; the nails were short and appeared to have been bitten. At about 9:00 P.M. that evening, both defendant and Nussbaum were booked and charged in connection with Lisa's injuries.

On November 3rd, after complaining of leg pain, Nussbaum was taken to Bellevue Hospital and examined. An X ray showed a "minimally displaced" fracture of the nasal bone which, given the lack of any indication of healing, could have been recently sustained. An X ray also revealed two fractures of her cheekbones, at least 3 to 4 months old, one on either side of the face. X rays also showed the existence of several rib fractures sustained at least 4 to 5 months before. The presence of a black-and-blue mark under her right eye and a split lip were also noted. The purple discoloration

of a large black-and-blue mark on the right buttock was suggestive of a three-day-old injury. An ulcer over the bridge of her nose was discharging pus. There were old, healed lacerations on the left side of the scalp as well as a recent abrasion on the right side of the skull. Nussbaum was also found to have two ulcers, 3 to 4 centimeters in diameter, on her right leg, both of which emitted a "malodorous" discharge of pus. The leg was swollen to the knee. She also suffered from a "months" old skin infection, "most likely" secondary to the ulcers, which, if not treated, was potentially fatal.

The wounds to Nussbaum's head, face, abdomen, buttock and leg were "consistent" with trauma injuries. She was also found to be anemic and chronically debilitated as well as *62 malnourished, all of which, according to the examining physician, were symptomatic of drug abuse.

After leaving Bellevue Hospital, Nussbaum was eventually admitted, in late November, to the psychiatric unit at Columbia Presbyterian Hospital, where she underwent therapy. In March 1988, she was transferred to a psychiatric hospital in Katonah, New York, where she spent approximately five hours a day in therapy and still resided at the time of trial. Nussbaum's psychiatric treatment was instrumental in changing her perception of herself and of defendant and, on July 7, 1988, while represented by counsel, she signed a written cooperation agreement with the District Attorney. The agreement acknowledged that the investigation to that point had not disclosed any credible evidence that

Nussbaum had affirmatively caused any injury to Lisa such as to lead to her death; nor had she aided anyone else in doing so. If such evidence were developed, the agreement would be rendered void. If none were developed, Nussbaum could not be prosecuted. She was obligated to assist in the investigation and, if requested, to testify truthfully at any trial. In all, Nussbaum spent over 100 hours in meetings with members of the District Attorney's staff. In October 1988, the charges against her were dropped.

Indicted for murder in the second degree, manslaughter in the first degree and related offenses, defendant proceeded to trial and was acquitted of murder but convicted of manslaughter in the first degree. After sentence, he moved, pursuant to CPL 440.10, to set aside the judgment, alleging, *inter alia*, prosecutorial misconduct based on the prosecutors' failure to take notes of their interviews with Nussbaum. The motion was denied. Both the judgment of conviction and order denying the postjudgment motion are appealed, the latter by leave of a Justice of this court. Defendant raises numerous claims, many of which are not preserved for appellate review and not all of which warrant discussion.

() Viewing the evidence, as we must, in the light most favorable to the People (*People v Contes*, 60 NY2d 620, 621), and applying the required strict scrutiny standard in a case such as this, based upon circumstantial evidence (*People v Way*, 59 NY2d 361, 365), we find that defendant's guilt of manslaughter in the first degree

was proven beyond a reasonable doubt. The People's theory of manslaughter in the first degree, as charged by the court, was that defendant, with intent to cause serious physical injury to Lisa, injured her and *63 then failed to obtain medical assistance for her, causing her death. Under the court's charge, the People were required to prove both the act of commission and omission and the requisite *mens rea*--intent to cause serious physical injury--with respect to each. Defendant argues that while a father's failure to provide medical assistance to his child may be the basis of a prosecution for reckless or negligent homicide it cannot, as a matter of law, support a charge of intentional homicide since a crime based in part on an omission to act cannot be intentional. Defendant thus contends he was convicted of a nonexistent crime. This claim is meritless.

The Penal Law specifically provides that criminal responsibility may be based on an omission, defined as a "failure to perform an act as to which a duty of performance is imposed by law." (Penal Law § 15.00 [3]; *see*, § 15.10.) An omission may be the predicate for a homicide conviction. (*Matter of Eichner*, 73 AD2d 431, 450, *mod on other grounds* 52 NY2d 363, *cert denied sub nom. Storar v Storar*, 454 US 858.) In addition, the Penal Law recognizes that one may, by an omission, act intentionally; it provides that a "person acts intentionally with respect to a result or to conduct described by a statute defining an offense when his conscious objective is to cause such result or to engage in such conduct" (Penal Law § 15.05 [1]) and defines the term "conduct" to include an

act or omission (§ 15.00 [4]). In New York, parents have a "nondelegable affirmative duty" to provide adequate medical care to their children. (*Matter of Hofbauer*, 47 NY2d 648, 654-655; see, Family Ct Act § 1012 [f] [i] [A]; see also, Penal Law § 260.10 [2].) When a child dies because of a parent's failure to fulfill that duty, the parent is held accountable for the homicide. (See, *People v Henson*, 33 NY2d 63.) It follows that the failure of a parent to provide such care can serve as the predicate for a homicide charge that requires as the culpable mental state an intentional act.

() Moreover, manslaughter in the first degree is defined, not in terms of prohibited conduct but, rather, of a result caused, accompanied by a culpable mental state. (See, Penal Law § 125.20.) When a crime is so defined, "[t]he emphasis is upon results caused by the defendant, and any act or omission (with the prescribed state of mind) which causes that result will do." (1 LaFave and Scott, Substantive Criminal Law § 3.11 [c], at 382 [1986].) Thus, contrary to defendant's argument, the crime of which he was convicted is "defined in the Penal Law" and is not nonexistent. *64

Nor do the cases cited by defendant support his claim that recklessness and negligence are the only mental states applicable to crimes of omission. While *People v Flayhart* (72 NY2d 737) and *People v Henson* (*supra*) involved prosecutions for reckless manslaughter and criminally negligent homicide, based on a failure to provide medical care, in no way do they prohibit prosecutions for intentional crimes based on such omission. We are

unaware of any New York case barring a prosecution for intentional homicide based on a failure to act. Indeed, in several out-of-State cases, parents have been convicted of intentional murder for the deaths of their children due to malnutrition and dehydration. (*Harrington v State*, 547 SW2d 616, 619 [Tex Crim App 1977] ["The omission or neglect to perform a duty resulting in death, such as of a mother failing to feed her child, may constitute murder where the omission was willful and there was a deliberate intent to cause death"]; see, *Lewis v State*, 255 Ga 101, 335 SE2d 560 [1985]; *Zessman v State*, 94 Nev 28, 573 P2d 1174, 1178 [1978]; see also, *State v Evangelista*, 319 NC 152, 353 SE2d 375, 379-381 [1987].)

In that regard, *De Leon v State* (684 SW2d 774 [Tex Ct App 1984]) is significant in light of the specific omission with which the defendant was charged, i.e., the failure to provide necessary medical care and food to a child. A murder conviction for such failure was upheld because "[t]he omission by a parent to perform his statutory parental duty which results in the death of the child, if done intentionally and knowingly, is murder." (*Supra*, at 776.) Similarly, in *State v House* (260 Ore 138, 489 P2d 381, 384 [1971]), an indictment charging the "deliberate and premeditated" murder of a child resulting from the parent's failure to provide medical care and sustenance was reinstated as sufficient to sustain a murder charge.

() In any event, the manslaughter charge here was based not only on defendant's

omission but also on his acts of commission in injuring Lisa. And, certainly, there is nothing improper in combining both acts of commission and omission as the basis of an intentional manslaughter charge, especially since, as already noted, the offense is defined, not in terms of proscribed conduct, but in the result and an accompanying mental state. Nor need the conduct be limited to a single act or omission. Just as two acts of commission, the stabbing and bludgeoning of a victim, could be the basis of a single charge of intentional manslaughter, so could the infliction of an injury compounded by a willful failure to discharge a duty to *65 obtain treatment for that injury. Thus, there is no reason why acts of commission and omission activated by the same mental state and constituting a crime cannot serve as the factual basis for a single charge of that crime. In *State v Parmenter* (74 Wash 2d 343, 444 P2d 680 [1968]), the defendant foster parents were convicted after a charge that allowed the jury to consider their assault of the child, their failure to provide medical treatment for the resultant injuries, or both. (*Supra*, 444 P2d, at 686-687, n 1.) The court found the evidence sufficient under any of the three theories and that the trial court properly refused to compel the prosecutor to elect one of them. (*Supra*, 444 P2d, at 685-686; see, *State v Crocker*, 435 A2d 58, 62, 68, 76-77 [Me 1981].)

(i) Furthermore, contrary to defendant's claim, the evidence was sufficient to support the conviction of manslaughter in the first degree. A verdict is supported by sufficient evidence as long as "there is any valid line of reasoning and permissible inferences

which could lead a rational person to the conclusion reached by the jury on the basis of the evidence ... and as a matter of law satisfy the proof and burden requirements for every element of the crime charged." (*People v Bleakley*, 69 NY2d 490, 495.) That competing inferences could be drawn from the evidence does not render the proof of guilt insufficient. "A choice between competing inferences, as a choice between competing facts, is available to the trier of facts [as] long as the one arrived at is found beyond a reasonable doubt." (*People v Castillo*, 47 NY2d 270, 277.)

Since this conviction is based entirely on circumstantial evidence, our task is to determine whether the conclusion of guilt is consistent with and flows naturally from the proven facts, which, viewed as a whole, must exclude every hypothesis but that of guilt to a moral certainty. (*People v Kennedy*, 47 NY2d 196, 202; *People v Benzinger*, 36 NY2d 29, 32.) The sufficiency of circumstantial evidence is, "[i]n the end", resolved by determining "whether common human experience would lead a reasonable [person], putting his [or her] mind to it, to reject or accept the inferences asserted for the established facts." (*People v Wachowicz*, 22 NY2d 369, 372.) Of course, the reviewing court must view the evidence in the light most favorable to the People, proceeding on the assumption that the fact finder credited the People's witnesses and accorded their evidence the full weight that might reasonably be given it. (See, *People v Kennedy*, *supra*, at 203; *People v Benzinger*, *supra*, at 32.) *66

Review of the record reveals that the only reasonable conclusion was the one that even defendant's own expert reached, i.e., that Lisa's death was a homicide, resulting from child abuse. Not surprisingly, defendant has abandoned his attempts to attribute Lisa's death to some innocent cause. The record also yields powerful evidence that it was defendant who was responsible for Lisa's death.

The evidence established that defendant had abused Lisa on previous occasions. Nussbaum had, several times in October 1987, observed him grab Lisa by the arms, shake her and throw her to the ground. On October 23, 1987, his client, Scannapieco, observed him hit Lisa in the face hard enough normally to "bring tears to [anyone's] eyes." The clothes defendant was wearing on that fateful November 2, 1987 when the police and paramedics arrived at his apartment were examined for human hairs. A number of the recovered hairs, all of which had been forcibly removed, matched Lisa's hair characteristics. At least one of the hairs was found "entangled" in the fibers of defendant's shirt, which, according to the testimony, could occur only as a result of "some type of struggle." Nussbaum also recalled that in October 1987, defendant told Lisa that if asked about her bruises, she should blame them on Mitchell, and also instructed Nussbaum to dress Lisa in long sleeves until the bruises healed. When, on October 24, 1987, Scannapieco's sister noticed a bruise over Lisa's eye, Lisa blamed her little brother while defendant claimed that Mitchell was constantly doing things like that. A teacher, on October 30, 1987,

asked Lisa about a bruise under her eye; she again blamed Mitchell.

Moreover, the evidence established beyond a reasonable doubt that it was defendant who struck the fatal blow. Nussbaum, who specifically denied ever having struck Lisa on the night in question, testified that at around 6:00 P.M., moments after Lisa went into the bedroom to ask whether defendant would be taking her to dinner, defendant carried Lisa's limp body out to her. Since defendant was alone with Lisa when she suffered the injury that rendered her unconscious, the only rational conclusion is that it was he who inflicted the blow. (*See, People v Morales*, 118 AD2d 663.) Defendant's remark to Nussbaum at the time confirmed that fact. Further, later that night, defendant conceded that he had "knocked [Lisa] down".

In addition, the expert medical testimony supports the jury's finding that defendant inflicted the blow to Lisa's head *67 which ultimately resulted in her death. The People's medical experts concluded that defendant's repeated accounts that Lisa had been vomiting all night and stopped breathing when she choked on her vomit were inconsistent with the objective evidence. They uniformly found that Lisa's brain swelling was due to a subdural hematoma, inflicted as a result of a blunt trauma caused by at least one weighty blow to her head or face. The doctors who testified for the People concluded, as did defendant's expert, that the blunt trauma could not have been caused by an ordinary fall or some undetermined blow from another child. And, in view

of the force required to inflict such an injury, it was far more likely that defendant committed the acts than Nussbaum. In that regard the doctors testified that the blow that caused the subdural hematoma had to be delivered with a considerable amount of force. As the record indicates, a man approximately 6-feet tall and weighing 180 pounds, which was defendant's height and weight, could generate enough strength to inflict such an injury. In contrast, Nussbaum, 5-feet 3-inches to 5-feet 5-inches tall and weighing 125 to 130 pounds and in such a debilitated physical condition that one paramedic thought she was 70 or 80 years old, was highly unlikely to have had the strength to do so. This coupled with the medical evidence regarding Nussbaum's extensive injuries suggested that she was both physically and psychologically incapable of inflicting such an injury.

Moreover, other evidence tended to prove that defendant committed the brutal acts causing Lisa's injuries. He was observed, just minutes after Lisa was brought to the hospital, with two small fresh cuts on a knuckle on his right hand. The last two knuckles on the hand were red and bruised. In addition, defendant had scratches, which appeared fresh, on several fingers. When Nussbaum's hands were examined, no bruises or cuts were observed. In addition, the jury was entitled to conclude that defendant's patently false explanations about the nature and cause of Lisa's grave condition and the various bruises on her body, designed to shift the blame away from him, displayed a consciousness of guilt on his part. (See, *People v Engler*, 150

AD2d 827, 830, *lv denied* 75 NY2d 770; *People v Sims*, 110 AD2d 214, 223-224.) While, "as a general proposition", false statements are a weak form of evidence (*People v Benzinger, supra*, 36 NY2d, at 33), these statements do not stand alone but, rather, are "a part of a framework of evidence from which an inference of guilt may reasonably be drawn." (*People v Sims, supra*, at 224.) Defendant's *68 attempt to destroy potential evidence--biting his fingernails, "cleaning them out" and then swallowing whatever he had discovered after overhearing a request to videotape his hands and nails--is also part of that framework.

() Thus, contrary to defendant's argument, there was an abundance of proof completely independent of the testimony of Nussbaum, who, the court charged, was an accomplice as a matter of law, that defendant was the one who injured Lisa. Accordingly, her testimony was sufficiently corroborated by evidence "tending to connect the defendant with the commission of [the] offense" to satisfy CPL 60.22 (1). False statements can themselves be sufficient corroboration as long as there is "some nexus between the defendant and the criminal activity apart from the bare evidence of consciousness of guilt." (*People v Moses*, 63 NY2d 299, 308.) Additional corroborative evidence of Nussbaum's testimony is found in defendant's own statements demonstrating his presence in the apartment on the night of November 1, 1987. (See, *People v Hudson*, 51 NY2d 233.) Also, a tenant in the same building saw defendant on the building's steps at 10:00 P.M. talking to his client and examining photographs,

confirming Nussbaum's account that defendant returned to the apartment at about that time and then left for a few minutes with a file to show to his dinner companion. The wealth of independent evidence tending to connect defendant to the commission of the crime was sufficient to permit the jury reasonably to conclude that Nussbaum was "telling the truth". (*People v Glasper*, 52 NY2d 970, 971.) No more is needed.

() There was also ample proof that defendant thereafter failed to provide appropriate and timely medical care for Lisa. The medical evidence established that Lisa's brain had been swelling for 6 to 12 hours before any treatment took place. Based on Nussbaum's account of the events of November 1 and 2, 1987, defendant was fully aware that he had seriously injured Lisa, but made no effort whatsoever to seek medical help for about 12 hours. Defendant, who brought Lisa's limp body to Nussbaum, whose initial efforts to revive Lisa were to no avail, had to know from the outset that Lisa was unconscious. His reassurance to Nussbaum that he would help Lisa on his return from dinner also demonstrated that he was aware that Lisa needed medical attention. When he did return, he rejected Nussbaum's pleas to keep his promise. Instead, because he did not believe that they were "relating" well enough to act, he and Nussbaum freebased cocaine. At *69 6:00 A.M., only after Lisa had been unconscious for 12 hours and defendant noticed that she had stopped breathing, did he take action. And, contrary to defendant's claim, there was an abundance of testimony

that Lisa would have survived had she received prompt medical attention.

() Defendant argues that "no rational juror" could conclude that, in accordance with the People's burden of proof, as charged, he had the intent to cause serious physical injury to Lisa both when he injured her and when he failed to summon medical help for her. Intent, of course, can be inferred from the criminal act itself as well as from the surrounding circumstances. (*People v Bracey*, 41 NY2d 296, 301.) The jury may infer that a defendant intends the natural and probable consequences of his actions. (*See, People v Getch*, 50 NY2d 456, 465.) The existence of the requisite intent presents an issue for jury resolution. (*People v Ainsworth*, 106 AD2d 357, 358.) That the jury could have drawn a different inference from the evidence as to a defendant's mental state does not mean that the evidence of intent is insufficient. (*See, People v Roe*, 74 NY2d 20, 28; *People v Castillo*, *supra*, 47 NY2d, at 277.)

Here, the jury's conclusion that defendant intended to cause Lisa serious physical injury both when he injured her and when he subsequently failed to provide medical treatment for the injury he caused is supported by the evidence. The experts' testimony described the staggering force behind the blow with which Lisa had to have been struck to sustain the injury she suffered. The enormity of the force is particularly revealing of the wielder's intent to cause serious physical injury. (*See, People v Morales*, 118 AD2d 663, *supra*.) That the blow was directed at Lisa's head, a vital part

of the body, provided further support for the conclusion that defendant intended to injure her seriously. (See, e.g., *People v Aveille*, 148 AD2d 461, 462, *lv denied* 74 NY2d 736.)

The jury had other evidence, as well, from which to ascertain defendant's intent. It could reasonably infer that he struck her in a temper because of his belief that Lisa was trying to hypnotize him. In October 1987, as Nussbaum explained, defendant was obsessed with the notion that people were staring at him and trying to hypnotize him. He had complained that Nussbaum had taught Lisa and Mitchell to cast hypnotic stares at him. He had even discussed the matter with Lisa, who admitted staring at him.

According to Nussbaum, when defendant entered the bedroom *70 shortly before Lisa was injured he was angry. When he later admitted to Nussbaum that he had "knocked [Lisa] down", he connected it to "the staring business", which, he insisted, "had gotten to be too much for her." Thus, the jury could conclude that defendant intended to hurt Lisa seriously.

() Furthermore, since it was immediately apparent that Lisa was in severe distress, so much so that Nussbaum attempted to administer artificial respiration to her in defendant's presence, his failure to summon medical help only provided further evidence of his intent to cause serious physical injury. Despite Nussbaum's repeated pleas throughout the night, defendant made no attempt to seek medical help until Lisa stopped breathing. Instead, he kept a

dinner appointment and freebased cocaine. Since the patent severity of Lisa's injuries and Nussbaum's repeated entreaties put defendant on notice of the critical need for medical assistance, the jury could reasonably conclude that defendant's omission was intentional, not merely reckless.

Defendant's belated instruction to Nussbaum to call 911 does not, as he argues, disprove his intent to cause serious physical injury. At that point Lisa had stopped breathing. While defendant's late effort might show that he did not intend to kill Lisa, it does not detract from the evidence demonstrating the lesser intent to cause serious physical injury. Indeed, that defendant did nothing to that point, even though Lisa lay there unconscious, indicates that he was content with the fact that he had seriously hurt her and with the prospect that her injuries would continue.

Thus, we conclude that defendant's conviction of manslaughter in the first degree was properly based on both his acts of commission and omission. Our review of the evidence shows that every element of the crime was established and that there was sufficient evidence to corroborate Nussbaum's testimony.

Defendant argues that the court erred in failing to give a dispositive negative answer to the jury's request for additional instructions on intent. During deliberations, the jury requested "the following clarification concerning intent. If there was no apparent intent to cause injury but the acts resulted in serious physical

injury nonetheless, would that be a ground to include intent as spelled out intent by law [sic]." Defendant urged that the question be answered with a simple "no". The court, however, was of the view that such an answer would be *71 inadequate since the question showed that the jury was confused about intent and required further instruction on the subject.

() The jury's question was not as clear as defendant would have it. The question can reasonably be understood as asking whether the jury could find intent "as spelled out by law" from Lisa's injuries alone, even though the jurors found no "apparent intent to cause injury" on defendant's part, i.e., even without a factual finding as to defendant's state of mind. While the court had permitted the jury to infer the specific intent to cause serious physical injury from Lisa's injuries if they saw fit, it had not suggested that intent could be established as a matter of law. The jury's question indicated that some of the jurors were inclined to consider such a finding permissible. While a simple negative answer might have informed the jury that intent could not be found as a matter of law, it could also have obscured the jury's right to infer defendant's intent as a matter of fact. Indeed, a negative answer, without further explanation, could have been misconstrued as a suggestion that Lisa's injuries could not in fact support an inference of intent, or even as a direction to find that defendant lacked a criminal intent.

The trial court cannot be faulted for answering the question in a manner designed to avoid these pitfalls. Thus, the court

responded not with a "no" answer, but with a review of all the principles that would govern the jury's determinations on intent. It is noteworthy that nothing in the court's response even remotely implied a positive answer to the jury's question. The court's repetition of its expansive charge on intent, including the instruction that the jury may infer that a person intends the natural and probable consequences of an act done by him, made clear to the jury that a permissible inference could be drawn. (See, *People v Getch*, 50 NY2d 456, 465, *supra*; *People v Glinsman*, 107 AD2d 710, 711, *lv denied* 64 NY2d 889, *cert denied* 472 US 1021.) Furthermore, as in *Getch* (*supra*) the court did not leave the jury with the impression that it should or could infer intent solely from a particular act or omission since it also repeated that the jury should consider all the testimony and circumstances surrounding the incident to determine if the requisite intent was present.

It should be noted that a court is never obliged to answer a jury question with a simple yes or no. While the court must "respond meaningfully" (*People v Almodovar*, 62 NY2d 126, 131), since it is in the best position to interpret the jury's *72 request, it has discretion to fashion the appropriate response. The court may, as here, even respond by repeating its earlier instructions on the same subject. (*People v Malloy*, 55 NY2d 296, 301-304, *cert denied* 459 US 847.) By these standards, the trial court did not abuse its discretion in responding as it did.

People v Flynn (290 NY 220), relied upon by defendant and which he claims is "factually parallel" to the instant case, does not support his position. There, the defendant, who shot and killed a bystander moments after attempting a robbery, was tried on a charge of intentional murder. The jury asked whether the proof of premeditation of the robbery carried with it the responsibility for any other crime committed during the commission of the robbery or attempted robbery. The trial court declined to address the question; instead it merely pointed out to the jury that the defendant was not on trial for any crime other than murder and that it had already defined the elements of murder. The Court of Appeals reversed, holding that the court should have answered the question unequivocally in the negative, since it involved purely a question of law. The court also expressed concern that the trial court's answer permitted the jury to find that the shooting was premeditated solely by virtue of the premeditated robbery. Unlike in *Flynn*, the court here answered the question, correctly we find, and did not authorize any improper inference as to defendant's mental culpability.

Defendant claims error in several of the trial court's evidentiary rulings. Before Nussbaum took the stand, the court held a hearing pursuant to *People v Ventimiglia* (52 NY2d 350) to determine whether the People would be permitted to elicit testimony from Nussbaum with respect to various prior assaults of her by defendant, including some where he used a metal exercise bar. The court permitted such testimony, cautioning the prosecutor not to elicit "any

great detail". Indeed, Nussbaum's testimony as to these incidents was relatively brief, providing scant detail as to the acts of abuse themselves.

() Defendant now argues that this testimony "had no probative value on the material issues at trial" and was presented solely to show propensity. At trial, however, he conceded that this proof was "unquestionably" relevant and that it would be "silly" to argue otherwise. His only argument then was that the prejudice from the evidence would exceed its probative value since it addressed only the "collateral" issue of Nussbaum's credibility and that the jury would be unable to follow any limiting instructions. As a result of *73 defendant's concession, which leaves the issue unpreserved for review (*see, People v Gines*, 36 NY2d 932, 933), the People were not required to advance a theory of admissibility. In any event, the carefully circumscribed proof (of over 30 items of proof, the prosecutor asked to and did, in fact, elicit testimony about only 6, although 1 of the 6 consisted of 3 separate incidents) offered as to defendant's physical abuse of Nussbaum was properly admitted.

() While evidence of prior bad acts or uncharged crimes may not be adduced if its sole purpose is to demonstrate criminal propensity, it is admissible if it is material and relevant as to a specific issue and its probative value exceeds any prejudice it creates. (*People v Hudy*, 73 NY2d 40, 54-55; *People v Alvino*, 71 NY2d 233, 241-242.) The accepted theories on which such proof may be admitted (*see, e.g., People v Molineux*,

168 NY 264) are "merely illustrative, not exclusive". (*People v Carter*, 77 NY2d 95, 107, *cert denied* ___ US ___, 111 S Ct 1599.) For example, the People may introduce prior bad act evidence "to complete a witness's narrative to assist the jury in their comprehension of the crime." (*People v Mendez*, 165 AD2d 751, 752, *lv denied* 77 NY2d 880.) Evidence of uncharged crimes is not barred merely because the People are able to establish their case without it; they are entitled to present all the admissible evidence available to them. (*People v Alvino*, *supra*, at 245.) Such proof may be adduced by the People on their direct case. (*Supra*, at 248; *People v Ventimiglia*, *supra*, at 360.)

() Given such standard, evidence of defendant's physical abuse of Nussbaum was clearly admissible. As the prosecutor explained, it was needed "to explain to the jury the background of [Nussbaum's] testimony, to make it comprehensible and to enhance its credibility." Nussbaum's anticipated testimony--that defendant brought Lisa's unconscious body out of the bedroom, laid her on the floor, told her that he would take care of Lisa when he returned and then left for dinner and that Nussbaum followed that instruction without making any attempt to summon help in the three hours that defendant was gone--would, as the prosecutor noted, seem "patently incredible" without the background that the abuse evidence would provide. Evidence that defendant completely dominated and controlled Nussbaum would offer insight as to why she would, without question, accept defendant's direction that she await his return. Moreover, since defendant and

Nussbaum were the only adults in the apartment at the time Lisa *74 suffered her fatal injury, the evidence would show that Nussbaum lacked the independence and free will to undertake action on her own such as beating Lisa. There is ample case law to support the proposition that uncharged crime evidence may be used to support testimony that otherwise might be unbelievable or suspect. (*See, e.g., People v Le Grand*, 76 AD2d 706; *People v Civitello*, 152 AD2d 812, 813, *lv denied* 74 NY2d 947; *People v Fay*, 85 AD2d 512.)

It should also be noted that the prior bad act testimony allowed here did not consist of a crime victim's testimony that the defendant had, in the past, committed the same or similar acts as those for which he was on trial. Rather, as noted, it explained and substantiated Nussbaum's account of the crime committed against Lisa by showing the relationship that existed between Nussbaum and defendant. Since the evidence of defendant's abuse of Nussbaum was critical to an understanding of her testimony and the trial court prudently exercised its discretion in determining that the probative value of the limited evidence it permitted outweighed its prejudicial effect, we find no error in its admission. Admission of uncharged crimes is "especially warranted" where, as here, "the crime charged has occurred in the privacy of the home and the facts are not easily unraveled." (*People v Henson*, *supra*, 33 NY2d, at 72.) Finally, we note that the court, by giving thorough and repeated cautionary instructions to the jury on the limited purpose for which this evidence was being received, minimized the possibility of

prejudice. (See, *People v Santarelli*, 49 NY2d 241, 254.)

() Nor is there merit to defendant's contention that the court erred in allowing in evidence a videotape showing Nussbaum's physical condition at the time of her arrest. The videotape, which was played, without sound, during the testimony of the technician who took it, during the People's summation and, at the jury's request, during deliberations, showed Nussbaum's various injuries, which included cuts on her scalp, lips, nose and left thigh, black eyes, bruises and other marks on her back, stomach, right buttock, arm and legs, as well as a swollen right leg that appeared to be discharging pus. If relevant to prove or disprove a material issue, photographic evidence is admissible and should be excluded "only if its sole purpose is to arouse the emotions of the jury and to prejudice the defendant". (*People v Pobliner*, 32 NY2d 356, 370, cert denied 416 US 905.)

The videotape of Nussbaum's physical condition was properly *75 admitted since it was relevant to assist the jury in evaluating whether she had the physical capacity to inflict the fatal injury on Lisa. To the extent that the videotape provided graphic evidence of Nussbaum's physical condition, the jury could consider it in deciding whether to exclude her as the person who inflicted the injury. A party is entitled to offer evidence that a person had or lacked the physical capacity to perpetrate the crime charged. (See, *People v Messina*, 278 App Div 592; Richardson, Evidence § 162, at 131 [Prince 10th ed]; see also, Fisch, New York Evidence

§ 231, at 134 [2d ed 1977].) Similarly, the videotape was relevant as to Nussbaum's ability to summon medical help for Lisa. In addition, as the court properly ruled, since the videotape depicted Nussbaum's physical devastation, it was relevant to show that defendant dominated and controlled her, in part through physical abuse. Nor were the People required to use less vivid proof in place of the videotape. Once the relevancy of the videotape was established, the question of whether the jury should be permitted to view it was addressed to the trial court's sound discretion. (*People v Stevens*, 76 NY2d 833, 835.) We find that there was no abuse of discretion. Moreover, the court's limiting instructions regarding the use of the videotape were proper, both in terms of timing and content. We also note that, since Nussbaum could not be expected to provide knowledgeable information as to the nature of her injuries, it also was not error for the court to permit the physician who examined her at Bellevue Hospital on the morning of November 3, 1987, after her arrest, to testify as to the severity and approximate age of many of the injuries, as well as that many of them were consistent with having been caused by trauma. In any event, the People "[are] not bound to stop after presenting minimum evidence but could go on and present all the admissible evidence available to them" (*People v Alvino*, supra, 71 NY2d, at 245).

() Defendant also argues that he is entitled to a new trial because the People violated their obligations pursuant to *People v Rosario* (9 NY2d 286, cert denied 368 US 866) with respect to Nussbaum's pretrial

statements. Defendant does not suggest that the prosecutor failed to disclose, as required by CPL 240.45 (1) (a), the prior recorded statements of this witness. Rather, he contends that it was improper for the prosecutors to fail to take notes during their interviews of her and thus to be without *Rosario* material with respect to those interviews. The issue is unpreserved since, although defendant *76 elicited testimony from Nussbaum that the prosecutors did not take notes during their interviews, he never objected or claimed, as he does now, that a *Rosario* violation had occurred. In any event, the claim is meritless.

It is now a firmly settled principle in New York that a prosecutor is obliged to turn over any written or recorded pretrial statements of the People's witnesses which relate to the witnesses' trial testimony. (CPL 240.45 [1] [a]; *People v Rosario*, 9 NY2d 286, *supra*.) The obligation, however, is limited to "written or recorded" statements. Oral statements are not included and since, here, there were no written or recorded statements to be disclosed, the prosecutor did not violate his *Rosario* obligation.

Nor do we find that the spirit of the rule was violated. In arguing that the prosecutor's failure to take notes constituted a deliberate attempt to frustrate the *Rosario* requirement, defendant appears to be claiming a right, which, in the circumstances, he claims he was denied, to have *Rosario* material created. There is no requirement that a prosecutor record in any fashion his interviews with a witness. If the prosecutor chooses to do so, *Rosario* and its progeny

require that the recording be furnished to the defense. But nothing in the *Rosario* line of cases in any way imposes an obligation on the prosecutor to create *Rosario* material in interviewing witnesses. Nor do these cases or any related authority hold that a defendant's right of cross-examination is unfairly frustrated by the failure to record the witness's statement.

We have considered defendant's other contentions, not all of which are preserved, and find that they are without merit.

Accordingly, the judgment of the Supreme Court, New York County (Harold Rothwax, J.), rendered March 24, 1989, convicting defendant, after a jury trial, of manslaughter in the first degree and sentencing him to an indeterminate term of imprisonment of from 8 1/3 to 25 years, fining him \$5,000 and imposing a \$100 mandatory surcharge, and the order of the same court and Justice, entered January 17, 1990, denying defendant's motion to vacate the judgment of conviction pursuant to CPL 440.10, should be affirmed.

Rosenberger, Kupferman, Smith and Rubin, JJ., concur.

Judgment, Supreme Court, New York County (Harold Rothwax, J.), rendered on March 24, 1989, and an order of the same court and Justice, entered on January 17, 1990, are unanimously affirmed. *77

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230 A.D.2d 805, 646 N.Y.S.2d 536

The People of the State of
New York, Respondent,
v.
Andre Boyd, Appellant.

Supreme Court, Appellate Division,
Second Department, New York
93-02394
(August 12, 1996)

CITE TITLE AS: People v Boyd

HEADNOTE

CRIMES

PROOF OF OTHER CRIMES

() Judgment convicting defendant of murder in second degree (two counts), robbery in first degree, and criminal possession of weapon in fourth degree affirmed --- Evidence of defendant's drug use prior to crimes of which he has now been convicted was properly admitted to complete narrative of witnesses, and to aid jury in its comprehension of crimes; this evidence was not introduced for sole purpose of establishing criminal propensity; testimony established that defendant robbed victim in order to obtain money to purchase crack-cocaine; facts that he purchased and smoked crack-cocaine within hour of crime were probative of his motive for robbing victim, and necessary background material to explain relationship between defendant, and two accomplices, as well as their criminal

scheme; probative value of this testimony outweighed its potential for prejudice.

Appeal by the defendant from a judgment of the Supreme Court, Queens County (Demakos, J.), rendered March 17, 1993, convicting him of murder in the second degree (two counts), robbery in the first degree, and criminal possession of a weapon in the fourth degree, upon a jury verdict, and imposing sentence.

Ordered that the judgment is affirmed.

Evidence of the defendant's drug use prior to the crimes of which he has now been convicted was properly admitted to complete the narrative of the witnesses, and to aid the jury in its comprehension of the crimes (see, *People v DeLeon*, 177 AD2d 641, 642). Contrary to the defendant's contention, this evidence was not introduced for the sole purpose of establishing criminal propensity (see, *People v Alvino*, 71 NY2d 233, 241). The testimony established that the defendant robbed the victim in order to obtain money to purchase crack-cocaine. The facts that he purchased and smoked crack-cocaine within an hour of the crime were probative of his motive for robbing the victim (see, *People v Liberatore*, 167 AD2d 425, 426), and necessary background material to explain the relationship between *806 the defendant, and the two accomplices, as well as their criminal scheme (see, *People v Walker*, 165 AD2d 674). The probative value of this testimony outweighed its potential for prejudice (see, *People v Ventimiglia*, 52 NY2d 350; *People v Liberatore*, *supra*).

The defendant's remaining contentions are either unpreserved for appellate review, without merit, or harmless in light of the overwhelming evidence of the defendant's guilt (*see, People v Crimmins*, 36 NY2d 230, 241-242).

Mangano, P. J., Rosenblatt, Pizzuto and Hart, JJ., concur.

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29 N.Y.3d 364
Court of Appeals of New York.

The PEOPLE of the State
of New York, Respondent,

v.

Lawrence P. FRUMUSA, Appellant.

June 8, 2017.

Synopsis

Background: Defendant was convicted in the Monroe County Court, Victoria M. Argento, J., of grand larceny. He appealed, and the Supreme Court, Appellate Division, 134 A.D.3d 1503, 22 N.Y.S.3d 737, affirmed. Appeal was taken.

Holdings: The Court of Appeals, Fahey, J., held that:

contempt order did not constitute Molineux evidence, and

probative value of contempt order was not so substantially outweighed by danger of undue prejudice as to constitute abuse of discretion.

Affirmed.

Attorneys and Law Firms

***104 Timothy P. Donaher, Public Defender, Rochester (Drew R. DuBrin of counsel), for appellant.

Sandra Doorley, District Attorney, Rochester (Kelly C. Wolford and Robert J. Shoemaker of counsel), for respondent.

OPINION OF THE COURT

FAHEY, J.

*366 **496 For over one hundred years, this Court has applied and refined its holding in *People v. Molineux*, 168 N.Y. 264, 61 N.E. 286 (1901). Here, we are presented with a more fundamental question concerning how to identify such propensity evidence in the first instance. We are asked to determine whether the trial court abused its discretion as a matter of law by admitting into evidence a contempt order issued in a civil action involving the same funds defendant was criminally charged with stealing. We conclude that the contempt order did not constitute *Molineux* evidence. We further conclude that the trial court did **497 ***105 not abuse its discretion as a matter of law at the pretrial hearing in concluding that the evidence was admissible because it was relevant to defendant's larcenous intent and its probative value was not substantially outweighed by the danger of undue prejudice to defendant.

I.

In 2006, defendant entered into a joint business venture with Marianela Hernandez to construct and operate a hotel. Defendant and Hernandez formed Webster Hospitality

Development LLC (WHD) for that purpose. Hernandez initially invested \$1 million in exchange for a 25% ownership share in WHD. Defendant had a 75% ownership share and acted as WHD's managing member, with authority to obtain financing, manage the hotel's accounting, and pay creditors.

The hotel opened in 2007, and despite a steady flow of customers, the hotel quickly encountered financial problems. Hernandez became suspicious of defendant's business practices after she learned of liens placed on the property by unpaid *367 construction contractors. Sometime in 2008, Hernandez discovered that some of the hotel's proceeds were being transferred into accounts defendant held for his other separate businesses. She consulted attorneys and commenced a civil action against defendant in New York Supreme Court in early 2009. Defendant was indicted on the criminal charge of grand larceny in the second degree in September 2010. The People alleged that defendant stole approximately \$300,000 from WHD between December 2008 and June 2009 by diverting credit card proceeds from the hotel to accounts that he held for his other businesses.

Several orders entered by Supreme Court in the civil action were admitted into evidence during the criminal trial without objection by defendant. In February 2009, Supreme Court appointed a receiver to take control of WHD and prohibited both defendant and Hernandez from transferring, encumbering, or otherwise disposing of WHD's assets,

and from taking any action whatsoever on behalf of WHD. The receiver, Timothy Foster, was authorized to oversee all WHD operations, hire a management company to continue operation of the hotel, and manage all bank accounts and accounting for WHD. Defendant and Hernandez were ordered to pay over to Foster any WHD assets currently in their possession and were further enjoined from collecting any money on behalf of WHD.

In June 2009, Hernandez and Foster learned that defendant had opened bank accounts in the names of his other businesses at PNC Bank and had been transferring credit card proceeds from the hotel into those bank accounts. Motion practice in the civil action followed, and in October 2009, Supreme Court issued the contempt order at issue.

That contempt order held three of defendant's other businesses in contempt for failing to obey a July 2009 order of the court directing defendant's businesses to turn over all WHD funds deposited into the PNC accounts. The contempt order stated that defendant's businesses had "willfully and deliberately failed to obey the terms" of the earlier order "in that they have converted \$249,196.28 of WHD's monies and refused to comply with the express directions in the [earlier order] to pay over to WHD all monies received by each of them." In addition, the contempt order stated that the conduct of defendant's businesses "was calculated to and actually did defeat, impair, impede and prejudice the rights and remedies of WHD." Defendant's businesses were allowed to purge themselves of the ***106

***368 **498** contempt by paying a fine and returning the funds to WHD. Hernandez and Foster testified at trial that neither defendant nor his businesses ever returned those funds to WHD.

Before defendant's criminal trial began, the People sought permission to introduce the contempt order as *Molineux* evidence. The People anticipated that defendant would contend at trial that he did not act with larcenous intent when he took the funds from WHD, and the People argued that because defendant was the majority owner of WHD, his intent could not be easily inferred from his actions. The People contended that the contempt order was relevant to defendant's intent in that he failed to return to WHD the funds that his businesses were ordered to turn over. Defendant opposed the motion, arguing that the jury might afford undue weight to the contempt order and that the burden of proof was "completely different" in a civil case. For those reasons, defendant asserted that the prejudice to defendant would outweigh any probative value of the contempt order. The court granted the People's *Molineux* application.

During the criminal trial, defendant did not dispute that he transferred WHD funds to the PNC accounts in violation of court orders prohibiting him from doing so. He contended, however, that he did not act with larcenous intent because when he took the funds, he merely intended as the managing member of WHD to ensure the continued operation of the business and the payment of its creditors, and his actions were the result

of his concerns regarding the competence of Foster as receiver.

The People presented evidence that defendant opened the accounts at PNC Bank before a receiver was appointed in the civil action, and defendant began transferring credit card proceeds to those accounts two days after Foster was first appointed receiver. Foster testified that defendant never informed him of the existence of those accounts, despite a lengthy meeting the two had in late February 2009. By March of 2009, the PNC accounts were accessible only by defendant. Furthermore, defendant gave an interview to a local business newspaper in August 2009, in which he admitted that certain credit card proceeds paid to the hotel were being transferred to an account he referred to as "mine," and that Foster did not know about that account because he never asked about it. According to the People's evidence, between January and June of 2009, defendant transferred approximately \$299,500 of WHD's credit card ***369** revenue into the PNC accounts. The jury found defendant guilty as charged.

On appeal, a divided Appellate Division affirmed the judgment. The Court held that the contempt order was properly admitted as relevant to defendant's intent and that the probative value of the order outweighed its potential prejudice (*see People v. Frumusa*, 134 A.D.3d 1503, 1504, 22 N.Y.S.3d 737 [4th Dept.2015]). The two dissenting Justices concluded that the contempt order was not *Molineux* evidence, but even if it was, its probative value did not outweigh its prejudicial effect, inasmuch as the contempt

order constituted “a judicial finding of defendant's larcenous intent” (*id.* at 1507, 61 N.E. 286 [Centra and Lindley, JJ., dissenting]). One of the dissenting Justices granted defendant leave to appeal to this Court (27 N.Y.3d 971, 2016 WL 2585632, 2016 WL 2585634 [2016]). We now affirm.

II.

Initially, we conclude that the contempt order was not *Molineux* evidence. “[T]he familiar *Molineux* rule states that evidence of a defendant's *uncharged* **499 ***107 crimes or prior misconduct is not admissible if it cannot logically be connected to some specific material issue in the case, and tends only to demonstrate the defendant's propensity to commit the crime charged” (*People v. Cass*, 18 N.Y.3d 553, 559, 942 N.Y.S.2d 416, 965 N.E.2d 918 [2012][emphasis added]). *Molineux* evidence is presumptively inadmissible unless it is relevant to some material issue in the case and the trial court determines in its discretion that the probative value of the evidence outweighs the risk of undue prejudice to the defendant (*see id.* at 560, 61 N.E. 286; *People v. Alvino*, 71 N.Y.2d 233, 242, 525 N.Y.S.2d 7, 519 N.E.2d 808 [1987]).

The *Molineux* rule “is based on policy and not on logic” (*People v. Arafet*, 13 N.Y.3d 460, 465, 892 N.Y.S.2d 812, 920 N.E.2d 919 [2009], quoting *People v. Allweiss*, 48 N.Y.2d 40, 46, 421 N.Y.S.2d 341, 396 N.E.2d 735 [1979]). “It may be logical to conclude from a defendant's prior crimes that he is inclined to act criminally, but such evidence

“is excluded for policy reasons because it may induce the jury to base a finding of guilt on collateral matters or to convict a defendant because of his past” (*Arafet*, 13 N.Y.3d at 465, 892 N.Y.S.2d 812, 920 N.E.2d 919, quoting *Alvino*, 71 N.Y.2d at 241, 525 N.Y.S.2d 7, 519 N.E.2d 808).

“*Molineux* analysis is limited to the introduction of a prior uncharged crime or a prior bad act” (*People v. Brewer*, 28 N.Y.3d 271, 276, 44 N.Y.S.3d 339, 66 N.E.3d 1057 [2016]). Although we have extended the *Molineux* rule to allow for admissibility of subsequent crimes or bad acts under certain circumstances (*see generally People v. Ingram*, 71 N.Y.2d 474, 480–481, 527 N.Y.S.2d 363, 522 N.E.2d 439 [1988]), the common thread in all *Molineux* cases is that the evidence sought to be admitted concerns a *370 separate crime or bad act committed by the defendant. This becomes clear when one considers the reason for the rule: “When we limit *Molineux* or other propensity evidence, we do so for policy reasons, due to fear of the jury's human tendency to more readily believe in the guilt of an accused person when it is known or suspected that he has previously committed a similar crime” (*Brewer*, 28 N.Y.3d at 276, 44 N.Y.S.3d 339, 66 N.E.3d 1057 [internal quotation marks omitted]). In other words, the courts limit the admission of *Molineux* evidence because of the danger that the jury might conclude that if the defendant did it once, he or she likely did it again.

Where, as here, the evidence at issue is relevant to the very same crime for which the defendant is on trial, there is no danger

that the jury will draw an improper inference of propensity because no separate crime or bad act committed by the defendant has been placed before the jury. The People were not, for example, seeking to introduce evidence that defendant had previously embezzled money from a separate business several years before. Rather, the contempt order stated that defendant's businesses had failed to return to WHD the very same funds that defendant was on trial for stealing from WHD. It therefore would be impossible for the jury to conclude from the contempt order that defendant had a "propensity" to steal or otherwise commit crime.

"That the People classified it as *Molineux* evidence, and the trial court considered it on that basis, does not prevent us from concluding it was not," because the parties' arguments below regarding the probative value of the contempt order and its prejudicial effect "would remain the same" (*Brewer*, 28 N.Y.3d at 276 n. 1, 44 N.Y.S.3d 339, 66 N.E.3d 1057). Nor do we seek "to discourage the People from bringing a challenging or problematic evidentiary **500 ***108 issue to the attention of the court and defendant before trial" (*id.*).

III.

Under general evidentiary principles, " 'all relevant evidence is admissible unless its admission violates some exclusionary rule' " (*People v. Harris*, 26 N.Y.3d 1, 5, 18 N.Y.S.3d 583, 40 N.E.3d 560 [2015], quoting *People v. Scarola*, 71 N.Y.2d 769, 777, 530 N.Y.S.2d 83, 525 N.E.2d 728 [1988]

). Here, as explained, the contempt order is not *Molineux* evidence and therefore its admission does not violate that exclusionary rule.

We agree with the People that portions of the contempt order were relevant to defendant's intent in committing grand larceny in the second degree. The People were required to prove *371 that defendant acted with intent to "deprive" WHD of its property (*see* Penal Law § 155.05[1]).

"To 'deprive' another of property means (a) to withhold it or cause it to be withheld from him permanently or for so extended a period or under such circumstances that the major portion of its economic value or benefit is lost to him, or (b) to dispose of the property in such manner or under such circumstances as to render it unlikely that an owner will recover such property" (Penal Law § 155.00[3]).

The People were therefore required to prove that when defendant transferred the funds, he was without legal authority to do so, and that he did so not to benefit WHD, as he claimed, but rather with the intent to deprive WHD of those funds permanently.

The Appellate Division correctly concluded that the contempt order was relevant to prove defendant's larcenous intent because "it showed that defendant's conduct did not merely constitute poor financial management but, rather, that defendant, through his businesses, intended to deprive WHD of the diverted money permanently" (*Frumusa*, 134 A.D.3d at 1504, 22 N.Y.S.3d 737). The fact that

defendant's businesses failed to return the funds to WHD after they were ordered by Supreme Court to do so makes it less likely that defendant took the funds to benefit WHD, and more likely that he took them with the intent to permanently deprive WHD of the money.

Defendant contends that the contempt order did not affirmatively disprove his theory that he acted with the intent to assure the continued viability of the business. That is true, but defendant's argument misapprehends the nature of relevant evidence. "Evidence is relevant if it has any tendency in reason to prove the existence of any material fact, i.e., it makes determination of the action more probable or less probable than it would be without the evidence" (*Scarola*, 71 N.Y.2d at 777, 530 N.Y.S.2d 83, 525 N.E.2d 728). The fact that the contempt order, standing alone, would not prove defendant's larcenous intent beyond a reasonable doubt does not mean that it was irrelevant. Again, the continued retention of WHD's funds by defendant's businesses, in defiance of a court order to return those funds, is relevant to whether defendant took the money with intent to permanently deprive WHD because it makes it more likely that this was defendant's intent in committing the taking.

*372 Defendant relatedly contends that his intent could not be inferred from the fact that he failed to return the money to WHD because other evidence presented at trial—namely, his personal bankruptcy and the fact that his other businesses were

suffering financially—suggested that he was unable to return the funds at the time the contempt order was issued. That argument goes to the weight and not the **501 ***109 admissibility of the contempt order. Defendant was free to argue during trial that the jury should draw a different inference from the contempt order, i.e., that his businesses were simply unable to comply when ordered to return the funds to WHD, than the inference of intent for which the People argued.

IV.

Relevant evidence "may still be excluded in the exercise of the trial court's discretion if its probative value is substantially outweighed by the potential for prejudice" (*Harris*, 26 N.Y.3d at 5, 18 N.Y.S.3d 583, 40 N.E.3d 560 [internal quotation marks omitted]; see *Scarola*, 71 N.Y.2d at 777, 530 N.Y.S.2d 83, 525 N.E.2d 728; *People v. Davis*, 43 N.Y.2d 17, 27, 400 N.Y.S.2d 735, 371 N.E.2d 456 [1977], cert. denied 435 U.S. 998, 98 S.Ct. 1653, 56 L.Ed.2d 88 [1978], cert. denied sub nom. *New York v. James*, 438 U.S. 914, 98 S.Ct. 3143, 57 L.Ed.2d 1160 [1978]). We review the trial court's exercise of its discretion in this balancing analysis for an abuse of discretion as a matter of law (see *Brewer*, 28 N.Y.3d at 277, 44 N.Y.S.3d 339, 66 N.E.3d 1057).

"Plainly, almost all relevant, probative evidence the People seek to admit in a trial against a defendant will be, in a sense, prejudicial. The People generally wish to admit evidence supporting the theory that

a defendant is guilty of the crime for which he is charged. Evidence which helps establish a defendant's guilt always can be considered evidence that 'prejudices' him or her. But the probative value of a piece of evidence is not automatically outweighed by prejudice merely because the evidence is compelling" (*Brewer*, 28 N.Y.3d at 277, 44 N.Y.S.3d 339, 66 N.E.3d 1057).

Rather, the court must weigh the probative value of the evidence against the danger of *unfair* or *undue* prejudice to the defendant (see *Scarola*, 71 N.Y.2d at 777, 530 N.Y.S.2d 83, 525 N.E.2d 728; *Davis*, 43 N.Y.2d at 27, 400 N.Y.S.2d 735, 371 N.E.2d 456).

It was not unduly prejudicial to defendant that the contempt order stated that defendant's businesses had funds belonging to WHD and that the businesses failed to return those funds to WHD. The contempt order was not entered against defendant himself and, as noted, defendant conceded at trial that he took the money from WHD and transferred it to accounts in the *373 names of his other businesses without legal authority to do so. Furthermore, as explained above, it was relevant to defendant's larcenous intent that his businesses failed to return the funds to WHD after being ordered to do so.

Granted, the contempt order was not without the potential to unduly prejudice defendant. As defense counsel noted in opposition to the People's *Molineux* application, there are different burdens of proof in civil and criminal cases. The contempt order also stated that the actions

of defendant's businesses were "calculated to and actually did defeat, impair, impede and prejudice the rights and remedies of WHD." The dissenting Justices at the Appellate Division concluded that this might be viewed by the jury as constituting a "judicial finding of defendant's larcenous intent," and that a limiting instruction should have been given to minimize any potential prejudice to defendant (*Frumusa*, 134 A.D.3d at 1507, 22 N.Y.S.3d 737 [Centra and Lindley, JJ., dissenting]). Defendant never requested a limiting instruction, however, and we therefore cannot address that issue. We reiterate, however, that a limiting instruction generally may be used to minimize any potential undue prejudice from the admission of evidence, even outside the *Molineux* context **502 ***110 (see generally *Harris*, 26 N.Y.3d at 5, 18 N.Y.S.3d 583, 40 N.E.3d 560).

Defendant further contends that certain remarks by the prosecutor during summation were improper and contravened the prosecutor's assertions to the court during the pretrial hearing that the contempt order would be introduced to support intent rather than to suggest that the jury should ratify the judge's findings in the contempt order. We cannot address that contention, however, because defendant failed to object to those remarks. Instead, our review is limited to the court's ruling at the time of the pretrial hearing regarding the admissibility of the contempt order.

For the foregoing reasons, we cannot conclude on this record that the probative value of the contempt order was so

substantially outweighed by the danger of undue prejudice to defendant that the trial court abused its discretion as a matter of law by admitting it into evidence.

Accordingly, the order of the Appellate Division should be affirmed.

Chief Judge DiFIORE and Judges RIVERA, STEIN, GARCIA and WILSON concur.

Order affirmed.

All Citations

29 N.Y.3d 364, 79 N.E.3d 495, 57 N.Y.S.3d 103, 2017 N.Y. Slip Op. 04495

88 N.Y.2d 363, 668 N.E.2d 879,
645 N.Y.S.2d 759, 65 USLW 2059

The People of the State of
New York, Respondent,
v.

Evero Vargas, Appellant.
The People of the State of
New York, Respondent,
v.

Ronald Pondexter, Appellant.
The People of the State of
New York, Respondent,
v.

Kenneth Hutton, Appellant.
The People of the State of
New York, Respondent,
v.

De Andre L. Wilson, Appellant.

Court of Appeals of New York
146, 147, 148, 149
Argued May 1, 1996;
Decided June 13, 1996

CITE TITLE AS: People v Vargas

SUMMARY

Appeal, in the first above-entitled action, by permission of an Associate Judge of the Court of Appeals, from an order of the Appellate Division of the Supreme Court in the First Judicial Department, entered June 1, 1995, which affirmed a judgment of the Supreme Court (John P. Collins, J.), rendered in Bronx County upon a verdict convicting defendant of two counts of robbery in the first degree.

Appeal, in the second above-entitled action, by permission of the Chief Judge of the Court of Appeals, from an order of the Appellate Division of the Supreme Court in the Second Judicial Department, entered May 1, 1995, which affirmed a judgment of the Supreme Court (Richard A. Goldberg, J.), rendered in Kings County upon a verdict convicting defendant of murder in the second degree, robbery in the first degree, and attempted robbery in the first degree.

Appeal, in the third above-entitled action, by permission of an Associate Judge of the Court of Appeals, from an order of the Appellate Division of the Supreme Court in the Second Judicial Department, entered October 23, 1995, which affirmed a judgment of the Supreme Court (Robert C. Kohm, J.), rendered in Queens County upon a verdict convicting defendant of criminal possession of stolen property in the fourth degree and unauthorized use of a vehicle in the third degree.

Appeal, in the fourth above-entitled action, by permission of an Associate Judge of the Court of Appeals, from an order of the Appellate Division of the Supreme Court in the Fourth Judicial Department, entered April 28, 1995, which affirmed a judgment of the Erie County Court (Timothy J. Drury, J.), rendered upon a verdict convicting defendant of murder in the *364 second degree and criminal possession of a weapon in the fourth degree.

People v Vargas, 216 AD2d 9, affirmed.

People v Pondexter, 215 AD2d 409, reversed.

People v Hutton, 220 AD2d 687, affirmed.

People v Wilson, 211 AD2d 136, affirmed.

HEADNOTES

Crimes

Right to be Present at Trial

Sidebar Discussions with Prospective Juror Concerning Bias or Prejudice--Waiver--Effect of Attaching Conditions to Defendant's Presence

() In three criminal prosecutions, the trial courts' elicitation of defendants' choices to waive their right to personal presence at jury selection sidebar discussions by stating that certain conditions would otherwise be attached to the examination of prospective jurors--in two cases, questions to be put to and answered by jurors in public and, in the third case, defendant to be escorted to the Bench by court officers--did not deprive the waivers of their requisite voluntary, knowing and intelligent character as a matter of law. Defendants' right to be present during sidebar questioning of prospective jurors on matters of bias or prejudice is not rooted in the Constitution, but rather in CPL 260.20, and may be waived by a voluntary, knowing and intelligent choice. Defendants do not possess an absolute right to have jurors discuss issues of bias and prejudice at sidebar instead of in open court, or to approach the Bench during voir dire sidebars without escort by court officers. Further, trial courts must retain appropriate

discretion to control their courtrooms and trial proceedings generally and the process of voir dire examination of prospective jurors in particular. While trial courts should be vigilant not to overbear the right to presence at jury selection sidebars with activity that might constitute legally coercive or offensive rulings, there was no such error in these cases and no legal or record basis to set aside defendant's voluntary and informed choices.

Crimes

Presumption of Innocence--Conditioning Defendant's Presence at Sidebar Voir Dire of Jurors on Court Officer Escort

() Conditioning defendant's presence at sidebar voir dire of prospective jurors as to matters of bias or prejudice (*see*, CPL 260.20) on his being escorted to the Bench by court officers did not result in defendant's being forced to forfeit his right to the presumption of innocence if he wished to be present at the sidebars. The burden of proof remained on the People throughout the entire trial, and defendant was never put at risk on a cognizable presumption of innocence issue.

Constitutional Law

Due Process of Law

Court Officer Escort of Defendant to Sidebar Voir Dire of Jurors

() Escort of defendants by court officers to the Bench in a courtroom during

examination of a juror does not implicate any due process right to appear before the jury free of physical restraints.

Crimes

Trial

Discretion of Trial Judge to Require Court Officer Escort of Defendant to Sidebar Voir Dire of Jurors

() The trial court's decision requiring court officers to escort and even surround defendant at the Bench, if he chose to exercise his right to presence at *365 sidebar voir dire of prospective jurors, cannot be said to constitute an abuse of discretion as a matter of law where the Trial Judge was faced with a convicted violent felon on trial for murder, attempted murder, armed robbery and criminal possession of a weapon, and the proximity to a civilian prospective juror at the Bench warranted caution and an appropriate security measure for the courtroom.

Crimes

Right to be Present at Trial

Sidebar Discussions with Prospective Juror Concerning Bias or Prejudice-- Superfluous Presence

() Absence from a voir dire sidebar does not require reversal where the defendant's presence could not have afforded him or her any meaningful opportunity to affect the outcome. Thus, the defendant's right

to presence would have been superfluous and reversal is not required where the only prospective juror actually called to sidebar stated that she believed that she recognized the defendant from another criminal trial in which she had been a juror six years earlier, the court excused the juror for cause, and both the prosecution and defense consented to that excusal.

Crimes

Right to be Present at Trial

In Camera Conference with Juror before Commencement of Voir Dire Examination

() The trial court's decision to entertain and explore a prospective juror's fears in private conference did not violate defendant's right to be present during material stages of the trial (CPL 260.20). Because this conference took place before any juror examinations even began and before anyone was sworn, it did not implicate the statutory right to presence. The prospective juror promptly and at the earliest possible opportunity initiated the contact with the Trial Judge. A phase of the trial before voir dire examination begins, at which the Trial Judge explores the founded and credible fear of an importuning prospective juror, including a fear of openly acknowledging that fear to the defendant or his lawyer, is not, under these circumstances, a stage at which the right to presence should categorically apply.

Crimes

Right to Counsel

Exclusion of Defense Counsel from Private In Camera Conference with Fearful Juror Prior to Commencement of Voir Dire Examination

() The trial court's decision to exclude defense counsel from an in camera conference held before voir dire examination at which the court entertained and explored a prospective juror's fears did not deny defendant his right to single-minded counsel for the accused. The trial court properly evaluated the juror's fear for his safety and found it to be genuine. To include defense counsel, who might single-mindedly conclude that a professional obligation bound him to inform the client of the content of the proceedings, as discussed with the frightened prospective juror, would defeat the whole point of the legitimate in camera request and founded basis for excusal. To have acted otherwise would also be an affront to the juror, with no cognizable, corresponding advantage to the defendant in these circumstances.

Crimes

Jurors

Propriety of Trial Court's--iSua Sponte--i Dismissal of Fearful Prospective Juror

() The trial court's *sua sponte* decision to excuse a prospective juror for cause after an in camera, private interview before voir dire examinations began at which the juror informed the court that he knew defendant from his neighborhood and was concerned for his safety if he were even considered for

jury service, was not an abuse of discretion as the court properly *366 recognized that the juror's negative impressions about the defendant would virtually preclude him from being fair. The record supports the affirmance of the Trial Judge's conclusion that the juror would have had difficulty rendering an impartial verdict based upon the evidence adduced at the trial.

Crimes

Witnesses

Assertion of Privilege against Self-Incrimination on Cross-Examination-- Denial of Request to Strike Testimony

() Defendant's conviction is reversed and a new trial ordered where, without comment or further inquiry, the trial court denied defendant's request to strike the trial testimony of a prosecution witness who recanted her trial testimony in a private conversation with defense counsel shortly after she had finished testifying and had been fully examined and cross-examined, and subsequently stated her intention to assert her Fifth Amendment privilege against self-incrimination when defendant wanted to recall her on a subsequent day of the trial as a witness. Striking a witness's testimony is the most drastic relief available when a witness refuses further cross-examination under a claim of self-incrimination, and a court should only invoke it when there are no less drastic alternatives. But a trial court has an obligation to weigh the options, and the threshold inquiry and exercise were not undertaken and fulfilled here. When the

court is faced with a recantation of the crux of a key witness's testimony under the circumstances as they evolved in this case, the court must at least explore whether that witness has essentially refused to testify on questions of matters so closely related to the commission of the crime that the entire testimony of the witness should be stricken.

Crimes

Witnesses

Assertion of Privilege against Self-Incrimination on Cross-Examination--Collateral Matters

() In the prosecution of defendant for murder wherein defense counsel learned after the completion of a prosecution witness's testimony that the witness had been the subject of previously dismissed drug possession charges and sought to re-call her for further cross-examination about these charges, the trial court acted within its discretion in refusing to strike her entire prior testimony after the witness let it be known she would assert her Fifth Amendment privilege as to the unrelated drug charges if re-called since the privilege was invoked only as to collateral matters relating to general credibility. Moreover, even if the witness had not asserted the Fifth Amendment, the court would have acted within its discretion in the first instance in not permitting the witness to be cross-examined about a dismissed charge or its underlying facts.

Crimes

Appeal

Preservation of Issue for Review--Jury Instructions

() In the prosecution of defendant for criminal possession of stolen property, to wit, a car, the issue whether the trial court shifted the burden of proof in its instruction to the jury on recent, unexplained and exclusive possession of stolen property by stating that defendant was found in possession of stolen property, when defendant never conceded possession of the subject car, is unpreserved for appellate review where defense counsel did not request any curative or corrective instruction or that the offending language be stricken or removed, except to remark that "there has been a question as to his actual presence in the car". *367

TOTAL CLIENT SERVICE LIBRARY REFERENCES

Am Jur 2d, Appellate Review § 614; Criminal Law, §§ 680, 692-695, 720, 731, 901, 902, 905, 908, 910, 912-914.

Carmody-Wait 2d, Criminal Procedure §§ 172:1559, 172:2194, 172:2199, 172:2250-172:2253, 172:2583, 172:3258, 172:3259.

CPL 260.20.

NY Jur 2d, Criminal Law, §§ 2222, 2230-2234, 2273, 2278, 2282, 2556, 3063, 3066, 3126.

ANNOTATION REFERENCES

Validity of jury selection as affected by accused's absence from conducting of procedures for selection and impaneling of jury panel for specific case. 33 ALR4th 429.

POINTS OF COUNSEL

William B. Carney, New York City, and *Daniel L. Greenberg* for appellant in the first above-entitled action.

Appellant was denied his right to be present at a material stage of the trial when the court told him that if he did not waive his right to be personally present at sidebar conferences, there would be no sidebar conferences. (*People v Antommarchi*, 80 NY2d 247; *People v Turaine*, 78 NY2d 871; *People v Mullen*, 44 NY2d 1; *People v Torres*, 80 NY2d 944; *People v Dokes*, 79 NY2d 656; *People v Epps*, 37 NY2d 343; *People v Mitchell*, 80 NY2d 519; *People v Spotford*, 85 NY2d 593; *People v Davidson*, 136 AD2d 66; *Matter of Whitley v Cioffi*, 74 AD2d 230.)

Robert T. Johnson, District Attorney of Bronx County, Bronx (*John F. Carroll Jr.*, *Joseph N. Ferdenzi* and *Allen H. Saperstein* of counsel), for respondent in the first above-entitled action.

I. There was overwhelming evidence of appellant's guilt. (*People v Simmons*, 186 AD2d 95, 81 NY2d 976; *People v Napoletano*, 185 AD2d 252; *People v Espinal*, 174 AD2d 500.) II. Appellant was afforded

his right to be present at all voir dire conferences but he voluntarily relinquished that right if any of the conferences were to be held outside the hearing of the other jurors. (*People v Antommarchi*, 80 NY2d 247, 81 NY2d 759; *People v Mitchell*, 80 NY2d 519; *People v Pennick*, 204 AD2d 988; *People v Iannelli*, 69 NY2d 684, 482 US 914; *United States v Gagnon*, 470 US 522; *Illinois v Allen*, 397 US 337; *Snyder v Massachusetts*, 291 US 97; *368 *People v Sprowal*, 84 NY2d 113; *McDaniel v Paty*, 435 US 618; *Sherbert v Verner*, 374 US 398.) III. Even if appellant had a right to sidebar conferences, he was not deprived of his right to meaningfully participate in his trial. (*People v Morales*, 80 NY2d 450; *People v Torres*, 80 NY2d 944; *People v Velasco*, 77 NY2d 469; *People v Rodriguez*, 76 NY2d 918; *People v Kirkland*, 199 AD2d 54, 83 NY2d 806; *Snyder v Massachusetts*, 291 US 97; *People v Johnson*, 191 AD2d 349; *People v Shabani*, 203 AD2d 142, 84 NY2d 832; *People v Rodriguez*, 203 AD2d 92.)

William B. Carney, New York City, and *Daniel L. Greenberg* for appellant in the second above-entitled action.

I. Appellant's decision to waive his right to be present at all sidebar questioning of prospective jurors was involuntary where the court conditioned his right to be present by requiring that he be "surrounded by court officers at all times." (*People v Antommarchi*, 80 NY2d 247; *People v Turaine*, 78 NY2d 871; *People v Mullen*, 44 NY2d 1; *People v Sloan*, 79 NY2d 386; *People v Hannigan*, 193 AD2d 8, 82 NY2d 896; *People v Torres*, 80 NY2d 944; *People v Dokes*, 79 NY2d 656; *People v Epps*, 37 NY2d 343; *People v Mitchell*, 80 NY2d

519; *People v Spotford*, 85 NY2d 593.) II. The court's refusal to strike the testimony of a witness who indicated that she had earlier lied on the witness stand deprived appellant of his right of confrontation and his due process right to a fair trial. (*Bagby v Kuhlman*, 932 F2d 131; *Davis v Alaska*, 415 US 308; *People v Becker*, 210 NY 274; *People v Schwartzman*, 24 NY2d 241; *People v Chin*, 67 NY2d 22; *Pointer v Texas*, 380 US 400; *People v Gissendanner*, 48 NY2d 543; *Klein v Harris*, 667 F2d 274; *People v Bagby*, 65 NY2d 410.)

Charles J. Hynes, District Attorney of Kings County, Brooklyn (Barbara Thomashower and Roseann B. MacKechnie of counsel), for respondent in the second above-entitled action.

I. Defendant failed to preserve his claim that his waiver of his right to be present during Bench conferences with prospective jurors was coerced. In any event, this claim is meritless because defendant voluntarily, knowingly, and intelligently waived his right to be present at the conferences. Moreover, by requiring court officers to accompany defendant to sidebar discussions with prospective jurors, the trial court ensured security and order in the courtroom. (*People v Spotford*, 85 NY2d 593; *People v Lombardo*, 61 NY2d 97; *People v Sprowal*, 84 NY2d 113; *People v Velasco*, 77 NY2d 469; *People v Mitchell*, 80 NY2d 519; *People v Epps*, 37 NY2d 343, 423 US 999; *369 *People v Connor*, 63 NY2d 11; *La Rocca v Lane*, 37 NY2d 575, 424 US 968; *Matter of Brostoff v Berkman*, 170 AD2d 364, 79 NY2d 938, 506 US 861; *Brown v Doe*, 2 F3d 1236.) II. Defendant failed to preserve for appellate review his claim that the trial

court improperly denied defendant's motion to strike Sharon Valdez's testimony after Valdez stated her intention to assert her Fifth Amendment privilege if called to testify for the defense. In any event, defendant's claim is meritless. (*Bagby v Kuhlman*, 932 F2d 131, *cert denied sub nom. Bagby v Kuhlmann*, 502 US 926; *United States v Cardillo*, 316 F2d 606, 375 US 822; *Davis v Alaska*, 415 US 308; *People v Gissendanner*, 48 NY2d 543; *Delaware v Fensterer*, 474 US 15; *People v Chin*, 67 NY2d 22; *Dunbar v Harris*, 612 F2d 690; *Klein v Harris*, 667 F2d 274; *People v Crimmins*, 36 NY2d 230.)

Kannan Sundaram, New York City, and Daniel L. Greenberg for appellant in the third above-entitled action.

I. Appellant's exclusion from a sidebar conference concerning a prospective juror's perceived recognition of him as defendant in a prior trial violated his right to be present at a material stage of the trial, where appellant waived his right to be present at such questioning only after the court refused to allow any private questioning of prospective jurors unless appellant waived his presence. (*People v Turaine*, 78 NY2d 871; *People v Sloan*, 79 NY2d 386; *People v Antommarchi*, 80 NY2d 247; *People v Sprowal*, 84 NY2d 113; *People v Engleton*, 207 AD2d 262; *People v Epps*, 37 NY2d 343; *People v Bragle*, 88 NY 585; *People v La Barbera*, 274 NY 339; *Johnson v Zerbst*, 304 US 458; *People v Spotford*, 85 NY2d 593.)

II. Appellant was deprived of his right to a jury trial and of due process when the court, over defense objection, repeatedly instructed the jury that appellant had been found in possession of the complainant's property, even though the defense had not conceded

that element and, indeed, explicitly contested it by presenting testimony indicating that appellant was not found in possession of the property. (*People v Walker*, 198 NY 329; *People v Flynn*, 79 NY2d 879; *People v Lewis*, 64 NY2d 1031; *People v Creeden*, 210 AD2d 422; *People v Amoroso*, 38 AD2d 563; *People v Hogue*, 139 AD2d 835; *People v Andujas*, 79 NY2d 113.)

Richard A. Brown, District Attorney of Queens County, Kew Gardens (*Kevin G. Dumbach* and *Steven J. Chananie* of counsel), for respondent in the third above-entitled action.

I. Defendant voluntarily waived his right to be present at voir dire sidebar conferences with prospective jurors, after the court *370 properly refused to conduct such conferences unless defendant waived his presence at them. Defendant simply does not have a right to sidebar conferences, which are solely within the court's discretion to grant. (*People v Feliciano*, 88 NY2d 18; *People v Sprowal*, 84 NY2d 113; *People v Morales*, 80 NY2d 450; *People v Spotford*, 85 NY2d 593; *People v Mitchell*, 80 NY2d 519; *People v Parker*, 57 NY2d 136; *North Carolina v Alford*, 400 US 25; *United States v Dinitz*, 424 US 600; *McDaniel v Paty*, 435 US 618; *Brooks v Tennessee*, 406 US 605.)

II. Defendant's presence at the sidebar conference with prospective juror Barnhard would have been superfluous, because the juror was excused for cause on consent after the court found that she could not be fair and impartial in this case. Moreover, given the nature and scope of the inquiry at the conference, defendant's absence was de minimis. (*People v Feliciano*, 88 NY2d 18; *People v Sprowal*, 84 NY2d 113; *People v*

Morales, 80 NY2d 450; *People v Spotford*, 85 NY2d 593; *People v Sloan*, 79 NY2d 386; *Snyder v Massachusetts*, 291 US 97; *People ex rel. Lupo v Fay*, 13 NY2d 253, 1178; *People v Mullen*, 44 NY2d 1; *People v Bragle*, 88 NY 585.) III. Defendant's challenge to the court's recent and exclusive possession charge is unpreserved for this Court's review. In any event, when viewed as a whole, the charge properly instructed the jury that defendant's possession of the car was an issue for the jury to decide. (*People v McKenzie*, 67 NY2d 695; *People v Logan*, 74 NY2d 859; *People v Balls*, 69 NY2d 641; *People v Hoke*, 62 NY2d 1022; *People v Fields*, 87 NY2d 821; *People v Coleman*, 70 NY2d 817.)

David C. Schopp, Buffalo, *Linda S. Reynolds* and *Barbara J. Davies* for appellant in the fourth above-entitled action.

I. The trial court's in camera conference with a prospective juror in the absence of appellant and counsel violated appellant's right to be present during a material stage of the trial and his constitutional right to counsel. (*Snyder v Massachusetts*, 291 US 97; *People v Turaine*, 78 NY2d 871; *People v Mullen*, 44 NY2d 1; *People v Velasco*, 77 NY2d 469; *People v Antommarchi*, 80 NY2d 247, 81 NY2d 759; *People v Sloan*, 79 NY2d 386; *People v Mitchell*, 80 NY2d 519; *People v Darby*, 75 NY2d 449; *People v Sprowal*, 84 NY2d 113; *People v Dokes*, 79 NY2d 656.)

II. The lower court's decision to excuse a sworn prospective juror in the absence of a challenge by either party was an abuse of discretion mandating reversal of appellant's conviction. (*People v Torpey*, 63 NY2d 361; *People v Williams*, 63 NY2d 882; *People v De Jesus*, 42 NY2d 519; *People v Moulton*, 43 NY2d 944; *People v Buford*, 69 NY2d

290.) III. Appellant *371 was deprived of his right to a jury of his choice by the lower court's improper discharge of a sworn juror based on the erroneous determination that the juror was "grossly unqualified" pursuant to CPL 270.35. (*People v Buford*, 69 NY2d 290; *People v Ivery*, 96 AD2d 712; *People v Rodriguez*, 71 NY2d 214; *People v Cargill*, 70 NY2d 687; *People v Brantley*, 168 AD2d 949; *People v Hilton*, 145 AD2d 352; *People v O'Connor*, 106 AD2d 900; *People v Anderson*, 70 NY2d 729; *People v West*, 92 AD2d 620.) IV. The trial court's refusal to allow defense counsel to cross-examine a prosecution witness on a pending criminal action deprived him of his constitutional right to confront witnesses. (*Davis v Alaska*, 415 US 308; *People v Gissendanner*, 48 NY2d 543; *Alford v United States*, 282 US 687; *United States v Brown*, 634 F2d 819; *People v Chin*, 67 NY2d 22.)

Kevin M. Dillon, District Attorney of Erie County, Buffalo (Kimberly A. Phelan and John J. DeFranks of counsel), for respondent in the fourth above-entitled action.

I. The proceedings with respect to a prospective juror were properly conducted. (*People v Antommarchi*, 80 NY2d 247; *People v Velasco*, 77 NY2d 469; *People v Kin Kan*, 78 NY2d 54; *People v Mullen*, 44 NY2d 1; *Snyder v Massachusetts*, 291 US 97; *People v Mulinar*, 185 AD2d 996, 81 NY2d 844; *People v Boatman*, 147 AD2d 912, 76 NY2d 731, 846.) II. The trial court did not abuse its discretion in excusing the prospective juror. (*People v Culhane*, 33 NY2d 90; *People v Torpey*, 63 NY2d 361; *People v Blyden*, 55 NY2d 73; *People v Williams*, 63 NY2d 882; *People v Buford*, 69 NY2d 290; *People v Moulton*, 43 NY2d 944; *People v Harding*,

44 AD2d 800.) III. The trial court did not err in discharging a sworn juror pursuant to CPL 270.35. (*People v Buford*, 69 NY2d 290; *People v Rodriguez*, 71 NY2d 214; *People v Boston*, 182 AD2d 494, 80 NY2d 894; *People v Pauley*, 281 App Div 223; *People v Culhane*, 33 NY2d 90.) IV. The court did not err in refusing to permit cross-examination of Ronnette Parker with respect to a prior bad act. (*People v Sandoval*, 34 NY2d 371; *People v Sorge*, 301 NY 198; *People v Chin*, 67 NY2d 22; *People v Ventura*, 35 NY2d 654; *People v Crimmins*, 36 NY2d 230.)

OPINION OF THE COURT

Bellacosa, J.

A common issue in these four separate cases involves continuing controversies concerning a defendant's right to personal presence at jury selection sidebar discussions (see, CPL 260.20; *People v Antommarchi*, 80 NY2d 247, *rearg denied* *372 81 NY2d 759). In *People v Vargas*, *People v Pondexter* and *People v Hutton*, respective waivers of that right are challenged because the trial courts elicited defendants' choices to waive by stating that certain conditions would otherwise be attached to the examination of prospective jurors. In *People v Wilson*, the Trial Judge engaged in a private conference sought by a frightened potential juror before any examinations began. The discussion was held without the defendant or any attorneys present, but a court reporter transcribed the conference and the Trial Judge sealed the transcript. In *People v Pondexter* and *People v Wilson*, other issues are also raised. We affirm the orders of the Appellate Division affirming the convictions in *People v Vargas*,

People v Wilson and *People v Hutton*; the order in *People v Pondexter* should be reversed and a new trial ordered.

I.

PEOPLE V VARGAS

Defendant was convicted after a jury trial of robbery in the first degree. He was tried three weeks after this Court decided *People v Antommarchi* (80 NY2d 247, *supra*). Before the jury selection process began, the Trial Judge expressed reluctance to hold any sidebars at all if the defendant insisted on presence at the Bench with a prospective juror, because that practice in the court's experience had resulted in "the distinct uneasiness on the part of the juror." The court stated that "unless the defendant waives his presence personally now, all questions will be put to the jurors in public, and the jurors will answer all questions in public."

Defense counsel objected, arguing that exposing possibly sensitive questions to prospective jurors in public might "lead to a situation where a juror has personal or very private information that they do not feel comfortable discussing in open court," and there also might be a "hidden bias" or other prejudice that the jurors would conceal. Nevertheless, given the trial court's reluctance to hold sidebars at all with defendant present at the Bench with a prospective juror, the defendant waived his right to be present on the record. The subsequent voir dire examination of prospective jurors included several sidebar conferences without defendant's presence,

but with both sides' lawyers present and participating.

The Appellate Division affirmed defendant's conviction, and a Judge of this Court granted defendant leave to appeal. *373

PEOPLE V PONDEXTER

Defendant's murder conviction after a jury trial arose out of a botched robbery committed by defendant and an accomplice. After the two stole money at gunpoint from two male victims, defendant shot and killed one of the men when the victim refused to give defendant his house keys. The other victim survived and testified, as did a second eyewitness, Sharon Valdez, who claimed at trial to have seen the entire incident from her window overlooking the street.

During the pretrial voir dire, the Judge asked the defendant if he wished to waive his right to be present at sidebars. The defendant, through counsel, initially indicated that he wanted to be present. The court then stated that "if he's brought up to the bench there'll be a number of court officers surrounding him at all times." Defense counsel suggested that the court instead "send the jury out," but the Trial Judge replied that "I can't send 60 people out every time somebody wants to come up to me." After discussing the case further with his lawyer, defendant signed a written waiver.

The day after Valdez testified and was cross-examined, defense counsel told the court in camera that he had spoken to Valdez ex parte after her testimony. Valdez told defense counsel privately--in sharp contrast

to her incriminating testimony against the defendant--that she had been asleep on the night of the incident and did not see anything that occurred. Valdez's mother, Shirley Hudson, later testified for the defendant that her daughter had been asleep at the time of the criminal incident. On the following day, Valdez appeared in court with a court-appointed attorney. Both her attorney and Valdez indicated that she would assert her Fifth Amendment privilege against self-incrimination in response to any further questions.

The trial court ruled that Valdez had a basis to assert the Fifth Amendment and denied defense counsel's request to have her assert the privilege under oath in the presence of the jury. Defense counsel then requested that Valdez's testimony be stricken from the record. The trial court, however, denied the requested relief without comment or further inquiry.

The Appellate Division affirmed defendant's conviction, and a Judge of this Court granted defendant leave to appeal.

PEOPLE V HUTTON

Defendant's conviction after a jury trial was for criminal possession of stolen property and unauthorized use of an *374 automobile. At trial, the court told defendant that he was free to be present at sidebars, "if any take place," but added that if the defendant insisted on his personal presence, all jurors would remain in the jury box and be questioned in open court. Because of the "constraints of [the] ruling" and because defense counsel felt that "open

comments from the jurors [would] kill their ability to speak forthrightly and honestly as to any prejudices," defendant personally waived his *Antommarchi* rights, stating that he did so of his own free will and that no one forced him to waive that right. The Appellate Division affirmed the conviction, and a Judge of this Court granted defendant leave to appeal.

PEOPLE V WILSON

This case presents a serious variation of the presence scenarios involving juror examination, in that the precipitating event occurred at an earlier stage than the usual prospective juror examinations. Wilson's second degree murder conviction arose out of his fatal shooting of a friend in a dispute over a woman, Ronnette Parker, who testified at trial as an eyewitness to the shooting. At trial, before the actual questioning of one particular jury panel had begun, one member of the prospective panel--the only juror at issue here-- asked the court staff if he could speak to the Trial Judge privately. He did not want to serve as a juror, but neither did he want to speak out in open court, and certainly not in the presence or hearing of the defendant because of the nature of his concern--fear for his safety. He was taken to the Judge, who spoke with him alone without the presence of any of the lawyers or the defendant. Only a court reporter was present to make a record that was later sealed.

The juror stated that he knew the defendant from his neighborhood and was concerned for his safety if he were even considered for this jury service. He and the defendant were

sufficiently acquainted to greet each other and speak on the street, but they did not know each other by name. The prospective juror told the Trial Judge he was afraid that the defendant would be mad at him if he said in open court that he did not want to serve as a juror, especially in light of the small number of minority jurors on the panel. The juror is himself African-American. His specific fear was that the defendant would have had friends from the neighborhood--who the juror knew were not then in jail--beat him up, shoot him or kill him. Finally, when the Trial Judge told the juror that *375 defendant's counsel, if he were present, would have an obligation to tell defendant what occurred, the juror objected strenuously to the attorney's presence or even knowledge of his expressed fears.

The Trial Judge excused the juror. He informed the lawyers only that he had held an in camera examination relating to jury selection requested by a prospective juror and that he had sealed the transcript. Eighteen months after the defendant's conviction, the Trial Judge told the prosecutor and defense counsel the details of the excusal, and added that the defendant's extensive criminal history also supported his conclusion that the juror was credible and genuinely concerned for his safety.

The Appellate Division affirmed defendant's conviction after a jury trial, holding that the defendant's right to presence was not implicated, because the questioning of the juror occurred before the customary voir dire of the panel was started, and because the entire purpose of the questioning was

to keep from defendant the founded fact of this juror's fear (211 AD2d 136). The Court added that inviting defendant's counsel, who would have had an obligation to tell defendant, into the in camera conference was not required. A Judge of this Court granted defendant leave to appeal.

II.

On the general and common issue of waiver, we start with the proposition that defendants have a statutory right to be present during sidebar questioning of prospective jurors on matters of bias or prejudice, since such questioning constitutes a "material stage" of the trial (*People v Antommarchi*, 80 NY2d 247, 250, *supra*; *see*, CPL 260.20). Questioning as to such "bias, hostility or predisposition to believe" certain witnesses over others (*People v Sprowal*, 84 NY2d 113, 117; *see*, *People v Sloan*, 79 NY2d 386, 392) is to be distinguished from that relating solely to ministerial matters, such as availability for jury service, which does not trigger the right to be present (*People v Velasco*, 77 NY2d 469).

Significantly, the right to be present at sidebars is not rooted in the Constitution but rather in CPL 260.20, which requires that "[a] defendant ... be personally present during the trial of an indictment" (CPL 260.20; *see*, *People v Sprowal*, 84 NY2d 113, 118, *supra*; *People v Mitchell*, 80 NY2d 519). This right may be waived (*People v Mitchell*, *supra*, at 525) by a voluntary, *376 knowing and intelligent choice (*see*, *People v Spotford*, 85 NY2d 593). With respect to statutory rights, as contrasted to constitutional rights, this Court has been more flexible regarding

the acceptable form of voluntary waivers by defendants and their lawyers (*compare, People v Webb*, 78 NY2d 335; and *People v Bello*, 82 NY2d 862, with *People v Parker*, 57 NY2d 136; and *People v Page*, 88 NY2d 1).

() The defendants in *People v Vargas*, *People v Pondexter*, and *People v Hutton* challenge the efficacy of their waivers only insofar as they claim stated conditions announced by the respective trial courts deprive the waivers of their requisite voluntary, knowing and intelligent character as a matter of law (*see, e.g., People v McKenna*, 76 NY2d 59, 65). We disagree.

Appellants rely on the claim that “the right to continue the exercise of a privilege granted by the state cannot be made to depend upon the grantee’s submission to a condition prescribed by the state which is hostile to the provisions of the federal [or State] Constitution” (*United States v Chicago, Milwaukee, St. Paul & Pac. R. R. Co.*, 282 US 311, 328-329 [citations omitted]). Their common argument and theory, however, contain a threshold flaw: the “rights” they are now claiming are being sacrificed do not exist, as such. To succeed, Vargas and Hutton would have to possess an absolute “right” to have jurors discuss issues of bias and prejudice at sidebar instead of in open court, and Pondexter would have to enjoy a “right” to approach the Bench during voir dire sidebars without escort by court officers. The unassailable fact, however, is that neither the State nor Federal Constitution, nor any statute, nor any decision of this Court or the Supreme

Court grants such a set of prerogatives for defendants.

(,) We also reject defendant Pondexter’s claim that the true “right” he was forced to give up if he wished to be present at sidebars was the presumption of innocence. The burden of proof remained on the People throughout the entire trial, and defendant was never put at risk on a cognizable presumption of innocence issue. To the extent that defendant attempts to clothe his right as a “due process right to appear before the jury free of physical restraints” under *Illinois v Allen* (397 US 337, *reh denied* 398 US 915), that, too, is unavailing. *Allen* involved a defendant expelled from the courtroom, and contained the following admonition: “no person should be tried while shackled and gagged except as a last resort” (*id.*, at 344). Escort of defendants by court officers to the bench in a courtroom during examination of a juror plainly does not implicate any such due process right. *377

() Trial courts must retain appropriate discretion to control their courtrooms and trial proceedings generally and the process of voir dire examination of prospective jurors in particular (*see, People v Jean*, 75 NY2d 744, 745 [trial court has discretion to limit examination by counsel on voir dire]; *see also, People v Pepper*, 59 NY2d 353, 358). This authority necessarily includes the choice whether to employ voir dire sidebars at all (*see, People v Mitchell, supra*, 80 NY2d, at 527 [voir dire sidebars are “not constitutionally required”]) or, instead, simply to hold all proceedings in public,

open court. Moreover, in these cases, the reasonably based experience of trial courts reveals that jurors are less likely to be truthful about biases at sidebars if they are forced to speak of them in close proximity to the defendant (see, *People v Vargas* instant case record concerning observations to that effect).

() Likewise, the trial court's decision in *People v Pondexter* that it would require court officers to escort and even surround defendant at the Bench, if he chose to exercise his right to presence at such juror explorations, cannot be said in these circumstances to constitute an abuse of discretion as a matter of law. The Trial Judge was faced with a convicted violent felon on trial for murder, attempted murder, armed robbery and criminal possession of a weapon, and the proximity to a civilian prospective juror at the Bench warranted caution and an appropriate security measure for the courtroom (see, *La Rocca v Lane*, 37 NY2d 575, *cert denied* 424 US 968; see also, *Brown v Doe*, 2 F3d 1236, 1247).

() Realistically, the choices posed to the defendants in these three waiver cases are not unlike other hard and even more profound choices with which defendants are routinely faced in thousands of cases and circumstances. For example, defendants regularly have to choose whether to plead guilty or have a trial at all, and even whether to surrender appeal rights as part of a negotiated plea. Such arrangements do not suffer a legal impediment of undue coercion as a matter of law. Indeed, guilty pleas and associated waivers are generally

accepted as long as appropriate safeguards against impermissible factual coercion are employed (see, *People v Selikoff*, 35 NY2d 227, 232-235, *cert denied* 419 US 1122; see also, *Bordenkircher v Hayes*, 434 US 357, 363-365, *reh denied* 435 US 918; *People v Callahan*, 80 NY2d 273; *People v Seaberg*, 74 NY2d 1). The defendants here made open and informed decisions to voluntarily waive their *Antommarchi* right to presence at jury selection sidebars. While trial courts should be vigilant not to overbear *378 with activity that might constitute legally coercive or offensive rulings, we discern no such error in these cases and no legal or record basis to set aside the defendants' voluntary and informed choices.

() Also, in defendant Hutton's case, reversal would in no event be required because defendant's presence would have had no impact on the excusal of the one juror at issue (see, *People v Feliciano*, 88 NY2d 18). This Court held in *Feliciano* that absence from a voir dire sidebar does not require reversal where "the defendant's presence could not have afforded him or her any meaningful opportunity to affect the outcome" (*id.*, at 26). Only one prospective juror in *Hutton* was actually called to sidebar. She stated that she believed that she recognized the defendant from another criminal trial in which she had been a juror six years earlier. The court excused the juror for cause, and both the prosecution and defense consented to that excusal. Thus, the defendant's right to presence would have been superfluous and reversal would not be required (*id.*, at 24 [excusal "for cause upon consent" would not have required reversal]).

III.

() In *People v Wilson*, defendant also claims that the trial court's decision to entertain and explore a prospective juror's fears in private conference violated both his right to be present during material stages of the trial (CPL 260.20; see, *People v Antommarchi*, 80 NY2d 247, *supra*) and his right to have the assistance of counsel at trial (see, *People v Hilliard*, 73 NY2d 584, 586). Because this conference took place before any juror examinations even began and before anyone was sworn, however, we agree with the Appellate Division that it did not implicate the *Antommarchi* presence protocols. We need decide no other question or aspect on this point, noting, however, that trial courts possess discretionary power in exceptional or potentially dangerous circumstances, even to close courtrooms at the trial itself.

The prospective juror here, first of all, promptly and at the earliest possible opportunity initiated the contact with the Trial Judge. A phase of the trial before voir dire examination begins, at which the Trial Judge explores the founded and credible fear of an importuning prospective juror, including a fear of openly acknowledging that fear to the defendant or his lawyer, is not, under these circumstances, a stage at which the right to presence should categorically apply (see, Preiser, *379 Practice Commentaries, McKinney's Cons Laws of NY, Book 11A, CPL 260.20, at 365). The *People v Antommarchi* (*supra*) rationale, thus, has no application in this kind of a situation.

() Nor did the trial court deny the defendant his right to "single-minded counsel for the accused" (*People v Rosario*, 9 NY2d 286, 290, *cert denied* 368 US 866), by keeping defense counsel out of the in camera conference (see, *People v Castillo*, 80 NY2d 578, 586-587, *cert denied* 507 US 1033; see also, *People v Darden*, 34 NY2d 177, 181). Here, the trial court properly evaluated the juror's fear for his safety and found it to be genuine. To include defense counsel, who might single-mindedly conclude that a professional obligation bound him to inform the client of the content of the proceedings, as discussed with the frightened prospective juror, would defeat the whole point of the legitimate in camera request and founded basis for excusal. To have acted otherwise would also be an affront to the juror (see, *People v Kern*, 75 NY2d 638, 651-652 [jury service is a civil right guaranteed by statute and the State Constitution], *cert denied* 498 US 824) with no cognizable, corresponding advantage to the defendant in these circumstances (see, *People v Castillo*, *supra*, 80 NY2d, at 584).

In a sensitive and potentially dangerous development, the trial court in this case appropriately handled and weighed the founded fears of a prospective juror; no corresponding right of defendant was compromised or prejudiced by the court's actions (see, *People v Castillo*, 80 NY2d 578, *supra*).

() Finally, the trial court's *sua sponte* decision to excuse the juror for cause was not an abuse of discretion, as the court

properly recognized that the juror's negative impressions about the defendant would virtually preclude him from being fair. The record supports the affirmance of the Trial Judge's conclusion that the juror would have had difficulty "rendering an impartial verdict based upon the evidence adduced at the trial" (CPL 270.20 [1] [b]; see, *People v Torpey*, 63 NY2d 361).

IV.

A.

In *People v Pondexter*, defendant raises an independent claim that requires a reversal and new trial. He argues that the trial testimony of Sharon Valdez should have been stricken because she recanted her testimony in a private conversation with defense counsel shortly after she had finished testifying. Before the alleged recantation, Valdez had been fully examined and *380 cross-examined. Defendant urges, however, that Valdez's subsequent intention to assert her Fifth Amendment privilege against self-incrimination, when defendant wanted to re-call her on a subsequent day of the trial as a witness, prevented defense counsel from fully cross-examining the witness (see, *People v Siegel*, 87 NY2d 536; *People v Chin*, 67 NY2d 22; see also, *Klein v Harris*, 667 F2d 274, 289), and thus denied defendant the right to confront witnesses against him (US Const 6th Amend).

() Striking a witness's testimony is "the most drastic relief" available when a witness refuses further cross-examination under a claim of self-incrimination, and a court should only invoke it when there are no

less drastic alternatives (see, *People v Siegel*, supra, at 544). But a trial court has an obligation to weigh the options, and the threshold inquiry and exercise were not undertaken and fulfilled here. When the court is faced with a recantation of the crux of a key witness's testimony under the circumstances as they evolved in this case, the court must at least explore whether that witness has essentially "refused to testify on questions of matters 'so closely related to the commission of the crime that the entire testimony of the witness should be stricken'" (*People v Siegel*, supra, 87 NY2d, at 544, quoting *United States v Cardillo*, 316 F2d 606, 613 [2d Cir], cert denied 375 US 822). On this record, the trial court did not satisfy the governing prerequisites (see, *People v Siegel*, supra; *People v Chin*, 67 NY2d 22, supra; see also, *Bagby v Kuhlman*, 932 F2d 131, 135, cert denied sub nom. *Bagby v Kuhlmann*, 502 US 926; *Klein v Harris*, 667 F2d 274, 287-289, supra). Because of the centrality of Valdez's testimony to the People's case, we therefore reverse the order of the Appellate Division sustaining the conviction and we order a new trial.

B.

In *People v Wilson*, a similar claim is advanced with respect to a prosecution witness, Ronnette Parker, who testified that she saw the defendant shoot the murder victim. Two days after the testimony, defense counsel learned that Parker had previously been the subject of drug possession charges which, at the time of defendant's trial, had been dismissed. When defendant attempted to re-call Parker to the stand for further cross-examination about these charges, the

witness let it be known, on the advice of counsel, that she would assert her Fifth Amendment privilege as to the unrelated drug charges. The trial court denied defense counsel's request to have Parker's *381 entire prior testimony stricken or, in the alternative, to re-call the witness to assert the privilege in the jury's presence.

() In sharp distinction to *People v Pondexter*, the trial court in *People v Wilson* acted within its discretion in refusing to strike Parker's testimony, because it involved only "collateral matters ... relating to general credibility" (*People v Siegel, supra*, 87 NY2d, at 544). Moreover, even if the witness had not asserted the Fifth Amendment, the court would have acted within its discretion in the first instance in not permitting the witness to be cross-examined about a dismissed charge (see, *People v Rodriguez*, 38 NY2d 95, 101) or its underlying facts (see generally, *People v Sorge*, 301 NY 198, 201; *La Beau v People*, 34 NY 223, 230; Prince, Richardson on Evidence § 6-304, at 381-382 [Farrell 11th ed 1995]). Thus, no basis is presented for any relief concerning the witness's prior testimony, upon the assertion of the privilege in this respect and at this stage.

V.

Lastly, the defendant in *People v Hutton* claims that the trial court shifted the burden of proof in its instruction to the jury on recent, unexplained and exclusive possession of stolen property (see, *People v Moro*, 23 NY2d 496). He argues that the court stated on more than one occasion that "the proof shows that the defendant was found in possession of stolen property in

the grand larceny within fifteen to twenty minutes of the commission of such crime." As defendant never conceded possession of the car--he instead argued at trial that he was never inside the car--he claims that the court's statements essentially directed the jury to find that he was in the car.

() At the time the prosecutor suggested that the court give the jury this particular instruction on recent exclusive possession, defense counsel objected only on the ground that the charge was not appropriate in a stolen car case because of the mobility of the vehicle. At no time did the defendant request any curative or corrective instruction or that the offending language be stricken or removed, except to remark that "there has been a question as to his actual presence in the car." The claim is therefore not preserved for appellate review (CPL 470.35 [1]; 470.05 [2]; see, *People v Gray*, 86 NY2d 10, 19).

Accordingly, the respective orders of the Appellate Division in *People v Vargas*, *People v Wilson* and *People v Hutton* should be affirmed; in *People v Pondexter*, the order of the Appellate Division should be reversed and a new trial ordered. *382

Chief Judge Kaye and Judges Simons, Titone, Smith, Levine and Ciparick concur. In *People v Vargas*, *People v Wilson* and *People v Hutton*: Order affirmed.

In *People v Pondexter*: Order reversed, etc. *383

18 N.Y.3d 553, 965 N.E.2d 918, 942
N.Y.S.2d 416, 2012 N.Y. Slip Op. 01144

****1** The People of the State
of New York, Respondent
v
Mickey Cass, Appellant.

Court of Appeals of New York
Argued January 5, 2012
Decided February 16, 2012

CITE TITLE AS: People v Cass

SUMMARY

Appeal, by permission of an Associate Judge of the Court of Appeals, from an order of the Appellate Division of the Supreme Court in the Second Judicial Department, entered December 7, 2010. The Appellate Division affirmed a judgment of the Supreme Court, Kings County (Gustin L. Reichbach, J.; see 5 Misc 3d 495 [2004]), which had convicted defendant, upon a jury verdict, of murder in the second degree.

People v Cass, 79 AD3d 768, affirmed.

HEADNOTES

Crimes
Proof of Other Crimes
Defense of Extreme Emotional Disturbance

() In a murder prosecution in which the defendant alleged that he "snapped" and strangled another man after the victim

made sexual advances toward him, the trial court properly admitted defendant's statement admitting to another, similar strangulation to rebut defendant's extreme emotional disturbance defense. Evidence of a defendant's uncharged crime may be admitted in a particular case where the proponent of the evidence identifies some material issue, other than the defendant's criminal propensity, to which the evidence is directly relevant and, once that showing is made, the trial court determines that the probative value of the evidence outweighs the danger of prejudice. Here the People sought to introduce defendant's statement regarding the other homicide for reasons other than to show defendant's propensity towards violence. The highly probative evidence of the similar strangulation arguably showed, in support of the prosecution's theory, that defendant had a premeditated intent to target gay men for violence, thereby tending to rebut the loss of control he claimed as part of his extreme emotional disturbance defense. Further, while it could be argued that the admission of the defendant's statement was overly prejudicial propensity evidence, the repetition, duplication and similarity of defendant's acts did have a direct bearing on the question of premeditated intent. As defendant's state of mind was the main question the jury was required to resolve, it logically followed that the jury had to be permitted to decide whether the repetitive actions defendant engaged in rebutted his claim of extreme emotional disturbance.

Crimes

Right to Counsel

Effective Representation—Failure to Object to Prosecutor's Comments on Summation

() In a homicide prosecution, defendant was not denied the effective assistance of counsel because of defense counsel's failure to object to allegedly prejudicial comments the prosecutor made during summation. During summation the prosecutor described defendant as a "predator" who systematically preyed upon the vulnerable, a characterization to which defense counsel failed to *554 object. However, defendant did not show that counsel lacked a legitimate explanation for not objecting or that, if counsel had objected, a mistrial would have been warranted. Further, the prosecutor's characterization of defendant's behavior as predatory was arguably a fair response to defense counsel's summation argument that defendant's acts were a reaction to what he perceived as a threat against him, and it was consistent with the prosecution's theory of the case, i.e., based on the evidence adduced at trial, defendant acted with premeditation, not under the influence of an extreme emotional disturbance. Accordingly, defendant failed to show that defense counsel provided less than meaningful representation; nor was counsel's failure to object the type of error that was so egregious or so clear cut and completely dispositive as to render counsel's assistance ineffective.

RESEARCH REFERENCES

Am Jur 2d, Criminal Law §§ 1135–1139; Am Jur 2d, Evidence §§ 330, 331, 333, 334, 347, 348, 409, 413, 414, 421, 423, 427–429, 437, 459, 460; Am Jur 2d, Trial §§ 463, 589.

Carmody-Wait 2d, Right to Counsel §§ 184:162–184:164, 184:270, 184:271; Carmody-Wait 2d, Fundamentals of Criminal Evidence §§ 193:18–193:22, 193:26, 193:28, 193:35; Carmody-Wait 2d, Summation §§ 199:11, 199:12, 199:28.

LaFave, et al., Criminal Procedure (3d ed) §§ 11.10, 24.4, 24.7.

NY Jur 2d, Criminal Law: Procedure §§ 918, 2030, 2340–2342, 2349–2351, 2602; NY Jur 2d, Criminal Law: Substantive Principles and Offenses §§ 536, 537.

ANNOTATION REFERENCE

See ALR Index under Arguments of Counsel; Attorneys; Homicide; Prior Offenses and Convictions; Rebuttal.

FIND SIMILAR CASES ON WESTLAW

Database: NY-ORCS

Query: rebuttal /s defendant /2 statement & emotional! /2 disturb!

POINTS OF COUNSEL

Appellate Advocates, New York City (Warren S. Landau and Lynn W.L. Fahey of counsel), for appellant.

I. Appellant, who had been severely abused by his father and had serious psychiatric conditions as a result, was denied fair

consideration of his extreme emotional disturbance defense by the admission of his videotaped confession to killing another gay man who had tried *555 to sexually assault him. (*People v Rojas*, 97 NY2d 32; *People v Alvino*, 71 NY2d 233; *People v Fiore*, 34 NY2d 81; *People v Condon*, 26 NY2d 139; *People v Molineux*, 168 NY 264; *People v Fitzgerald*, 156 NY 253; *People v Vargas*, 88 NY2d 856; *People v Allweiss*, 48 NY2d 40; *People v Arafet*, 13 NY3d 460; *People v McKinney*, 24 NY2d 180.) II. Appellant was denied the effective assistance of counsel by his attorney's failure to protest the prosecutor's summation arguments that appellant was a "predator" and "multiple murderer" who "systematic[ally] prey[ed]" upon the vulnerable, that the defense expert was merely a "hired gun," and that the defense tried to hide evidence and elicited testimony about appellant's history of abuse merely to "tug at" the jury's "heart." (*Strickland v Washington*, 466 US 668; *People v Turner*, 5 NY3d 476; *People v Baldi*, 54 NY2d 137; *Washington v Hofbauer*, 228 F3d 689; *People v Benevento*, 91 NY2d 708; *People v Zaborski*, 59 NY2d 863; *People v Wallace*, 187 AD2d 998; *People v Caban*, 5 NY3d 143; *Murray v Carrier*, 477 US 478; *Kimmelman v Morrison*, 477 US 365.)

Charles J. Hynes, District Attorney, Brooklyn (Joyce Slevin, Leonard Joblove and Victor Barall of counsel), for respondent.

I. The trial court properly admitted evidence of a prior uncharged crime. In any event, any error was harmless. (*People v Alvino*, 71 NY2d 233; *People v Allweiss*, 48 NY2d 40; *People v Marrin*, 205 NY 275; *People v Steinberg*, 170 AD2d 50, 79 NY2d 673; *People v Ingram*, 71 NY2d 474; *People*

v Santarelli, 49 NY2d 241; *People v Till*, 87 NY2d 835; *People v Hudy*, 73 NY2d 40; *People v Ventimiglia*, 52 NY2d 350; *People v Rabideau*, 82 AD3d 1283; *People v Schicchi*, 13 AD3d 470.) II. Defendant received effective assistance of counsel. (*People v Brown*, 17 NY3d 742; *Strickland v Washington*, 466 US 668; *People v Baldi*, 54 NY2d 137; *Bierenbaum v Graham*, 607 F3d 36; *Williams v Taylor*, 529 US 362; *People v Turner*, 5 NY3d 476; *People v Baker*, 14 NY3d 266; *Greiner v Wells*, 417 F3d 305, 546 US 1184; *People v Caban*, 5 NY3d 143; *Rosario v Ercole*, 601 F3d 118, 617 F3d 683.)

OPINION OF THE COURT

Jones, J.

The primary issue we address is whether the trial court properly admitted evidence of defendant's uncharged murder to rebut defendant's extreme emotional disturbance defense concerning the murder for which he was on trial. Although we have considered the use of *Molineux* evidence (*People v Molineux*, 168 NY 264 [1901]) to rebut a defense predicated on **2 a *556 defendant's impaired state of mind in other contexts (see e.g. *People v Santarelli*, 49 NY2d 241 [1980] [legal insanity defense]), this appeal presents the first opportunity for the Court to address the use of *Molineux* evidence in the context of an extreme emotional disturbance defense.

In affirming the order of the Appellate Division, we hold that the evidence was properly admitted. Additionally, we reject defendant's claim that he was denied effective assistance of trial counsel. Further,

defendant's claim, raised in his pro se supplemental brief, that he did not authorize defense counsel to raise the extreme emotional disturbance defense involves matters which are de hors the record, and is therefore not reviewable by this Court.

I.

On September 25, 2003, defendant strangled his then roommate, Victor Dombrova, during an argument in Dombrova's Brooklyn apartment in which Dombrova expressed that he wanted defendant to vacate the premises. After defendant killed Dombrova, he fled the crime scene. The police investigating the crime discovered defendant's identity from a resume left at the apartment, and witnesses to the argument verified defendant's identity. The police further discovered that defendant was wanted for questioning in Buffalo concerning a similar homicide. In the course of their investigation, the police located defendant's former girlfriend who told them that defendant fled to Florida. They then placed a trap and trace/pin register on her phone, and, about a week after the homicide, defendant called the former girlfriend, was traced to Florida and arrested in that jurisdiction.

In a post-arrest statement, defendant told the police that, as a child, he was subjected to sexual abuse by his father over an extended period of time. Further, in written and videotaped statements, defendant admitted strangling Dombrova saying he "just lost it" and "snapped" when Dombrova grabbed his genitals and made other sexual advances towards him during

their argument. Defendant said he strangled Dombrova with his hands and then used his belt to drag him to a closet in the apartment where the body was hidden. Defendant also admitted to strangling Kevin Bosinski in Buffalo on or about July 25, 2002—14 months before the Dombrova homicide—after meeting him in a bar. He said, on the night of the Buffalo homicide, he went to Bosinski's apartment and fell asleep. According to *557 defendant, when he awoke, he found Bosinski on top of him, kissing and grabbing him. In defendant's words, he "completely lost control" and began to strangle Bosinski with his hands; at some point defendant used his belt to kill Bosinski. Defendant further explained that he told both Dombrova and Bosinski about his history as a victim of sexual abuse.

Defendant was charged with two counts of murder in the second degree (**3 Penal Law § 125.25 [1], [2]), concerning the death by strangulation of Victor Dombrova.¹ Prior to the jury trial for the Dombrova homicide, defendant announced he would raise the affirmative defense of extreme emotional disturbance, which, if successful, would mitigate, not negate, the element of intent and reduce the second-degree murder charge to first-degree manslaughter (another intentional crime) (*see* Penal Law § 125.25 [1] [a]; § 125.20 [2]).²

The People moved in limine, pursuant to *Molineux* and *People v Ventimiglia* (52 NY2d 350 [1981]), to permit introduction of defendant's statement regarding the death of Bosinski in Buffalo, arguing, inter alia, that defendant's statement regarding the

Buffalo events is highly relevant to trial issues in the Brooklyn homicide because it is necessary to rebut the defense of extreme emotional disturbance. Supreme Court granted the motion to the extent of permitting the People to enter into evidence defendant's statement regarding the Bosinski strangulation and the autopsy report (to establish that Bosinski's death occurred) on a *Molineux* theory (5 Misc 3d 495 [2004]). In the court's view, defendant, by asserting the defense of extreme emotional disturbance, put his state of mind directly in issue, and therefore, "proof of other crimes may be admissible under the intent exception to the *Molineux* rule" (*id.* at 499). The court further reasoned that evidence of the Bosinski homicide *558 had a bearing on defendant's claim of extreme emotional disturbance because it tended to show that defendant had a premeditated intent to target gay men for violence, thereby countering defendant's claim that his "loss of control," and his actions as a result of this loss of control, arose from an impaired state of mind.

At trial, defendant admitted killing Dombrova and raised a defense of extreme emotional disturbance, claiming his violent response to Dombrova's unexpected sexual advances **4 was due to mental illness caused by protracted sexual abuse he suffered as a child. Defendant's expert—Dr. Sanford L. Drob, a psychologist specializing in the areas of clinical and forensic psychology—testified that someone with defendant's history of abuse and resulting disorders would be prone to "revictimization," and therefore could experience more than one episode of

extreme emotional disturbance when he finds himself in certain similar situations. But, the expert was unable to formulate an opinion to a reasonable degree of scientific certainty whether defendant had acted under extreme emotional disturbance in this case because he could not be sure, based on his discussions with defendant, what happened when defendant killed Dombrova. To rebut the defense, the People introduced defendant's statements about his strangulation of Bosinski. The jury rejected the extreme emotional disturbance defense and convicted defendant of murder in the second degree, for killing Dombrova. He was sentenced to an indeterminate prison term of 25 years to life. The Appellate Division affirmed Supreme Court's judgment (79 AD3d 768 [2010]), and a Judge of this Court granted defendant leave to appeal (17 NY3d 793 [2011]).

Defendant argues that his statement regarding the Bosinski homicide was inadmissible under *Molineux* and *Santarelli* because it had no direct or logical tendency to rebut his extreme emotional disturbance defense. In defendant's view, this evidence only shows that when he was confronted with sexual aggression, he snapped, facts wholly consistent with his extreme emotional disturbance defense. Defendant further contends that, even if the Bosinski evidence had some probative value, it should have been excluded because that value was minimal compared to its highly prejudicial impact in portraying defendant as someone who targets and kills gay men. For the reasons that follow, defendant's arguments are unavailing.

***559 II.**

First pronounced by this Court in 1901 in *People v Molineux* (168 NY 264 [1901]), the familiar *Molineux* rule states that evidence of a defendant's uncharged crimes or prior misconduct is not admissible if it cannot logically be connected to some specific material issue in the case, and tends only to demonstrate the defendant's propensity to commit the crime charged (see *People v Alvino*, 71 NY2d 233, 253 [1987]; *People v Allweiss*, 48 NY2d 40, 46 [1979]; see also *People v Rojas*, 97 NY2d 32, 36 [2001] [The basic principle underlying *Molineux* and its progeny is that "a criminal case should be tried on the facts and not on the basis of a defendant's propensity to commit the crime charged"]. "While such evidence may be marginally relevant to the question of the accused's guilt, its probative value is deemed to be outweighed by its potential for prejudice, and, accordingly, the evidence is excluded as a matter of judicial policy" (*Santarelli*, 49 NY2d at 247, citing *Molineux* 168 NY at 294 [remaining citations omitted]). The evidence of a defendant's uncharged crimes and prior bad acts is

"objectionable not because it has no appreciable probative value but because it has too much. The natural and inevitable tendency of the tribunal—whether judge or jury—is to give excessive weight **5 to the vicious record of crime thus exhibited and either to allow it to bear too strongly on the present charge or to take the proof of it as justifying a condemnation, irrespective of the accused's guilt of the present charge" (1A Wigmore, Evidence

§ 58.2, at 1212; see *Rojas*, 97 NY2d at 36-37 ["propensity evidence invites a jury to misfocus, if not base its verdict, on a defendant's prior crimes rather than on the evidence—or lack of evidence—relating to the case before it"]).

Thus, "[w]here . . . the evidence proves only criminal propensity and serves no other function in demonstrating defendant's guilt of the crime charged, there is no legitimate basis for its admission. No degree of care, in assessing its value and possible prejudice and in giving cautionary instructions, can render it otherwise" (*Alvino*, 71 NY2d at 253). The *Molineux* rule is also meant "to eliminate the risk that a jury, not fully convinced of the defendant's guilt of the crime charged may, nevertheless, find against him because his conduct generally merits punishment" (*Allweiss*, 48 NY2d at 46 [citations omitted]).

***560** On the other hand, where the proffered *Molineux* evidence is relevant to some material fact in the case, other than the defendant's propensity to commit the crime charged, it is not to be excluded merely because it shows that the defendant had committed other crimes (see *People v Ventimiglia*, 52 NY2d 350, 359 [1981] [The *Molineux* rule's "policy of protection against potential prejudice gives way when evidence of prior crime is probative of the crime now charged"]). Generally, evidence of uncharged crimes and prior bad acts may be admitted to prove the specific crime charged when it tends to establish (1) motive; (2) intent; (3) the absence of mistake or accident; (4) a common scheme or plan embracing the commission of two or more crimes so

related to each other that proof of one tends to establish the others; and (5) the identity of the person charged with the commission of the crime on trial (see *Molineux*, 168 NY at 293). These categories are not exhaustive; they are meant to illustrate the type of analysis to apply in cases involving potentially prejudicial *Molineux* evidence (see *Ventimiglia*, 52 NY2d at 359).

To determine whether *Molineux* evidence may be admitted in a particular case, the trial court must engage in the following two-part inquiry (see *Alvino*, 71 NY2d at 242; *Allweiss*, 48 NY2d at 46-47): first, the proponent of the evidence must identify some material issue, other than the defendant's criminal propensity, to which the evidence is directly relevant (see *Alvino*, 71 NY2d at 242); once the requisite showing is made, the trial court must weigh the evidence's probative value against its potential for undue prejudice to the defendant (see *People v Hudy*, 73 NY2d 40, 55 [1988], *abrogated on other grounds by* *Carmell v Texas*, 529 US 513 [2000]).³ If the evidence has substantial probative value and is directly relevant to the purpose—other than to show criminal propensity—for which it is offered, the probative value of the evidence outweighs the danger of prejudice and the court may admit the evidence (see *Allweiss*, 48 NY2d at 46-47; *People v McKinney*, 24 NY2d 180, 184 [1969]).

III.

In this case, defendant claims that his act of strangling Dombrova, while intentional, was committed under a state of *561

extreme emotional disturbance. In the context of this defense, the mental infirmity is typically “a loss of self-control” (*People v Harris*, 95 NY2d 316, 319 [2000]). The defense of extreme emotional disturbance has two elements. First, it must be determined that the defendant actually “acted under the influence of extreme emotional disturbance” (*People v Casassa*, 49 NY2d 668, 678 [1980]), a *subjective* determination. Second, there must be “a reasonable explanation” for the defendant's emotional disturbance, “determined from the viewpoint of a person in the defendant's situation under the circumstances as the defendant believed them to be,” an *objective* determination which is to be made by “viewing the subjective, internal situation in which the defendant found himself and the external circumstances as he perceived them at the time, however inaccurate that perception may have been” (*id.* at 678, 679). Unlike the situation where the defendant is claiming an innocent state of mind, the influence of an extreme emotional disturbance—if the defense is accepted—explains the defendant's actions, but “does not negate intent . . . [or] make the action any less intentional” (*People v Gonzalez*, 1 NY3d 464, 469 [2004]).⁴

By asserting the defense of extreme emotional disturbance, defendant necessarily put his state of mind at the time of the Dombrova killing in issue. We have held that where a defendant puts an affirmative fact—such as a claim regarding his/her state of mind—in issue, evidence of other uncharged crimes or prior bad acts may be admitted to rebut such fact (see

Alvino, 71 NY2d at 248; see e.g. *People v Ingram*, 71 NY2d 474, 481 [1988] [in this **7 prosecution for second-degree robbery, where the defendant allegedly acted as the getaway driver in connection with a holdup of a gas station, the defendant put the question of his criminal intent and state of mind directly in issue by offering an innocent explanation of his presence at the station and denying any knowledge that his accomplice planned to commit the robbery; the People were allowed to introduce evidence of a similar subsequent crime, under the intent or state of mind exception to the *Molineux* rule, to rebut the defendant's claim that he lacked the requisite mental state to be held criminally *562 liable]; *Santarelli*, 49 NY2d at 248). In so holding, we have consistently applied the well-settled principles of *Molineux* and its progeny.

We last addressed the People's use of *Molineux* evidence to rebut a defense predicated on a defendant's impaired state of mind in *Santarelli*. In that case, the defendant was charged in connection with the shooting death of his brother-in-law. At trial, he claimed that when the killing took place, he suffered from "temporary insanity," thus putting his state of mind directly in issue. He sought to establish the defense through lay testimony concerning his unusual behavior in the weeks leading up to the shooting and through expert testimony indicating that his symptoms were consistent with a "break with reality" in the form of a "paranoid delusion" that his brother-in-law was trying to kill him (*id.* at 249). The prosecution sought

to rebut defendant's claim by establishing that the shooting was a product of the defendant's explosive personality, not legal insanity. To that end, they offered proof, through testimony, that the defendant had committed a number of unprovoked, violent acts, unconnected with his brother-in-law, prior to the shooting at issue.⁵ The trial court permitted the introduction of all the evidence, the jury rejected the defendant's claim of insanity and he was convicted of murder in the second degree; the Appellate Division affirmed.

This Court reversed the Appellate Division and remitted the case to County Court for further proceedings on the indictment, holding that "evidence of uncharged criminal or immoral conduct may be admitted as part of the People's case on rebuttal if it has a tendency to disprove the defendant's claim that he was legally insane at the time of the crime" (*Santarelli*, 49 NY2d at 248), and the trial court erred in admitting most of the evidence of defendant's past violent conduct which, contrary to our settled case law, was not directly relevant to the issue of defendant's sanity and which, in some cases, only demonstrated defendant's general propensity toward criminality (see *id.* at 247, 251-252). In so holding, the Court stated that evidence of bad acts must have some "logical relationship" to, and a "direct bearing upon," the People's effort to disprove the insanity defense on rebuttal (*id.* at 249, 252), and assertion of the *563 insanity defense opens the door to bad acts evidence "only to the extent that such evidence has a natural tendency **8 to

disprove his specific claim” (*id.* at 249). The Court also reiterated that trial courts must “take special care to ensure not only that the evidence bears some articulable relation to the issue, but also that its probative value in fact warrants its admission despite the potential for prejudice” (*id.* at 250).

() With the foregoing principles in mind, we hold that defendant's statement concerning the Bosinski homicide was properly admitted during the People's case on rebuttal. Here, the People sought to introduce the Bosinski evidence for reasons other than to show defendant's propensity towards violence. This highly probative evidence is directly relevant to defendant's extreme emotional disturbance defense in that it has a logical and natural tendency to disprove his specific claim that he was acting under an extreme emotional disturbance at the time of the Dombrova homicide (*see Santarelli*, 49 NY2d at 248). The evidence arguably shows that defendant had a premeditated intent to target gay men for violence, thereby tending to rebut the loss of control he claimed as part of his extreme emotional disturbance defense. Thus, the evidence tends to establish that the subjective element of the defense has not been made out.⁶

Further, the prosecution's theory was that defendant deliberately targeted and killed gay men, and introducing defendant's statement regarding the Bosinski homicide was consistent with this theory. Although the Bosinski and Dombrova homicides have strikingly similar characteristics, from the way each victim was killed to defendant

leaving town after each killing, and it can be argued that the admission of the Bosinski statement is overly prejudicial propensity evidence, it is equally true that the repetition, duplication and similarity of defendant's acts have a direct bearing on the question of premeditated intent. By asserting that he killed Dombrova under a state of extreme emotional disturbance, defendant put his state of mind at the *564 time of the Dombrova homicide squarely in issue. As defendant's state of mind was the main question the jury was required to resolve (based on all the relevant evidence), it logically follows that the jury had to be permitted to decide whether the repetitive actions defendant engaged in **9 rebutted his claim of extreme emotional disturbance.⁷

IV.

() Defendant further argues that he was denied effective assistance of counsel solely for defense counsel's failure to object to prejudicial comments the prosecutor allegedly made during summation. During her summation, the prosecutor described defendant as a “predator” who systematically preyed upon the vulnerable. Although defense counsel did object to certain of the prosecutor's summation comments, he did not object to the prosecutor's characterization of defendant's conduct as predatory. However, defendant has not shown that counsel lacked a legitimate explanation for not objecting or that, if counsel had objected, a mistrial would have been warranted. Further, the prosecutor's characterization of defendant's

behavior as predatory was arguably a fair response to defense counsel's summation argument that defendant's acts were a reaction to what he perceived as a threat against him. Moreover, it was consistent with the prosecution's theory of the case, i.e., based on the evidence adduced at trial, defendant acted with premeditation, not under the influence of an extreme emotional disturbance.

Defendant has not shown that defense counsel provided less than meaningful representation (*see People v Benevento*, 91 NY2d 708 [1998]); nor is counsel's failure to object here the type of error that is so egregious or so clear cut and completely dispositive as to render counsel's assistance ineffective (*see People v Turner*, 5 NY3d 476 [2005]); accordingly, defendant's claim that he was denied effective assistance of counsel fails.

V.

We have considered the arguments raised in defendant's pro se supplemental brief, and conclude they are unreviewable or lack merit.

*565 Accordingly, the order of the Appellate Division should be affirmed.

Chief Judge Lippman and Judges Ciparick, Graffeo, Read, Smith and Pigott concur.

Order affirmed.

FOOTNOTES

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Footnotes

- 1 By a separate indictment, defendant was charged in Supreme Court, Erie County, with the Kevin Bosinski homicide.
- 2 In a prosecution for second-degree (intentional) murder, it is an affirmative defense that "the defendant acted under the influence of extreme emotional disturbance for which there was a reasonable explanation . . . , the reasonableness of which is to be determined from the viewpoint of a person in the defendant's situation under the circumstances as the defendant believed them to be" (Penal Law § 125.25 [1] [a]).
The extreme emotional disturbance defense "permit[s] the defendant to show that his actions were caused by a mental infirmity not arising to the level of insanity, and that he is less culpable for having committed them" (*People v Patterson*, 39 NY2d 288, 302 [1976], *aff'd* 432 US 197 [1977]).
- 3 This weighing of probative value versus potential for undue prejudice is discretionary; as such, our review is limited to determining whether the trial court abused its discretion; however, the threshold question of identifying a material issue to which the evidence is relevant poses a question of law (*see Hudy*, 73 NY2d at 55, citing *Alvino*, 71 NY2d at 242).
- 4 The extreme emotional disturbance defense does not absolve the defendant of criminal responsibility, but allows him/her "to demonstrate the existence of mitigating factors which indicate that" he/she should be "punished less severely" (*People v Roche*, 98 NY2d 70, 75 [2002]) because the intentional homicide resulted from "an understandable human response deserving of mercy" (*Harris*, 95 NY2d at 318).
- 5 The prior bad acts evidence included defendant's participation in a barroom scuffle, his beating of a shop steward, and his conviction for possessing a gun.
- 6 The evidence is also relevant to the objective element of the extreme emotional disturbance defense. Under the circumstances, it was arguably foreseeable to defendant that if Dombrova made an unwanted sexual advance toward him, like Bosinski did, he could react violently. Because defendant twice put himself in a position where he could

commit a deadly act, a jury could reasonably find that defendant's emotional response to Dombrova's advance was unreasonable, as opposed to "an understandable human response deserving of [the] mercy" afforded by the extreme emotional disturbance defense (*Harris*, 95 NY2d at 318).

- 7 Since evaluation of defendant's repetitive actions are not beyond the ken of the average juror, it was not necessary for the People to offer expert testimony to rebut the expert testimony offered by defendant.

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January 11, 2019

Robert A. Barrer, Esq.
Special Referee
NYS Commission on Judicial Conduct
Sixth Judicial District Conference Room
Kilmer Building
31 Lewis Street, 5th Floor
Binghamton, New York 13902



HAND DELIVERY

Re: Matter of Richard H. Miller, II
NYS Commission on Judicial Conduct
Judiciary Law § 44(4) Proceeding

Dear Special Referee Barrer:

This letter is submitted in response to the attached subpoena ad testificandum issued by your Honor in the above-referenced Judiciary Law § 44(4) matter, directed to Sgt. Ron Kreb, assigned to Broome County Family Court. The subpoena was served yesterday afternoon at approximately 2:50 p.m., for testimony today at 9:00 a.m.

It is unclear whether your Honor found the testimony of Sgt. Kreb to be relevant and material to the subject matter of misconduct at this hearing. See Judiciary Law §§ 42, 44(4). We received no notice from respondent or your Honor regarding such finding.¹

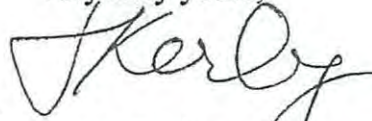
Instead, respondent's attorneys relayed in a telephone call late last night that they seek Sgt. Kreb's testimony regarding: (1) the camera system at the court facility; (2) the heating system at the court facility; and (3) an attorney's use of a particular door in the facility on a particular date, for which a witness in this matter claimed that the attorney was friends with respondent and was "spying" on her.

¹It should be noted that Sgt. Kreb is not mentioned anywhere in the IG report related to this matter, a copy of which previously was provided to your Honor.

Given the topic of this particular door, a search of Sgt. Kreb's e-mails produced the enclosed seven pages. We have no objection to your Honor re-disclosing these emails to the parties should they be deemed relevant.

Similarly, Sgt. Kreb is available on stand-by to testify should your Honor find his testimony on this topic relevant and material to the subject matter of misconduct at this hearing.

Very truly yours,

A handwritten signature in black ink, appearing to read "Kerby", with a stylized flourish extending from the end.

Shawn Kerby
Assistant Deputy Counsel











STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF BROOME

CONSENT TO CHANGE ATTORNEY

In the Matter of the Application of David J. Behal,
Executor of the Goods, Chattels and Credits which
were of JERRY J. BEHAL JR., Deceased, for Leave
to Compromise a Certain Cause of Action for Personal
Injury and Death of Decedent.

File No. 2011-691

IT IS HEREBY CONSENTED THAT ARTAN SERJANEJ, of 2304 North Street,
Endicott, New York 13760, be substituted as attorney(s) of record for the undersigned party
in the above-entitled action as of the date hereof.

Dated: March 20, 2015

By: [Signature]
Artan Serjanej, Esq.
Incoming Attorney

Client Signature: [Signature]

Printed Name: DAVID J. BEHAL

STATE OF NEW YORK)
) SS.:
COUNTY OF BROOME)

On the 2nd day of March, 2015, before me, the undersigned, a Notary Public, in
and for the State of New York, personally appeared David J. Behal, personally known to me or
proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed
to the within instrument and acknowledged to me that he executed the same in his individual
capacity, and that by his signature on the instrument, the individual, or the person upon behalf of
whom the individual acted, executed the instrument.

[Signature]
Notary Public



Lisa Gjdrmand Miller
NOTARY PUBLIC
Commonwealth of Virginia
Reg. #4104809
My Commission Expires
September 30, 2015

STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF BROOME

IN THE MATTER OF THE ESTATE OF

CONSENT TO CHANGE ATTORNEY


ROGER LEE FUNK A/K/A
ROGER L. FUNK

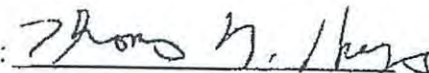
DECEASED

File No.: 2014- 286

IT IS HEREBY CONSENTED THAT ARTAN SERJANEJ, of 2304 North Street, Endicott, New York 13760, be substituted as attorney of record for the undersigned party in the above-entitled action as of the date hereof.

Dated: March 5, 2015

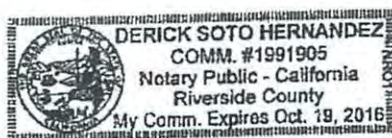
By: 
Artan Serjaney, Esq.
Incoming Attorney

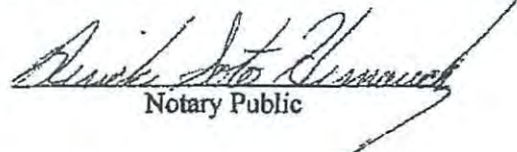
Client Signature: 

Printed Name: THOMAS M. HAYES
Executor of the Estate of Roger L. Funk

STATE OF California)
COUNTY OF Riverside) SS.:

On the 5th day of March, 2015, before me, the undersigned a Notary Public in and for the State of New York, personally appeared THOMAS L. HAYES, as Executor of the Estate of Roger L. Funk, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his individual capacity, and that by his signature on the instrument, the individual, or the person upon behalf of whom the individual acted, executed the instrument.




Notary Public



18.11.09-A-0311



Subject: FW: EXT :Re: Behal Estate Totals

From: "Behal, Dave [US] (MS)" <[REDACTED]>

Date: 1/11/2019, 6:58 AM

To: "pau [REDACTED]" <[REDACTED]>

Here is an earlier email showing Artan representing me.

From: Donna [mailto:[REDACTED]]

Sent: Wednesday, November 18, 2015 5:10 PM

To: Behal, Dave (IS) <[REDACTED]>

Subject: EXT :Re: Behal Estate Totals

Dave,

I sent Notice of Appearance to Surrogate's Court and you don't need to be in Court Artan is going on your behalf and explain that the estate is not fully completed yet you still dealing with the land sale. They should give you couple of months extension

Donna

From: Behal, Dave (IS)

Sent: Monday, November 16, 2015 2:29 PM

To: Donna

Subject: RE: EXT :Re: Behal Estate Totals

So you have a bank statement and the spreadsheet to show the amount in the estate. Let me know when you send the Notice of Appearance and hear back from the court on if I have to appear.

She received 10K and the others have missed out on that interest, if I would have waited to give her the money they all would have earned interest on that 10K not just her.

From: Donna [mailto:[REDACTED]]

Sent: Monday, November 16, 2015 10:22 AM

To: Behal, Dave (IS)

Subject: EXT :Re: Behal Estate Totals

Hi Dave,

Received the spread sheet, Yes I am going to sent a letter to court letting them know that the estate has not been distributed fully and resent Notice of Appearance, Will let you know what the court will say

I don't understand why she is untitled to interest on her money. The interest must go to the estate account and divided to everyone or according to the will.

Donna

From: Behal, Dave (IS)

Sent: Monday, November 16, 2015 7:26 AM

To: Donna

Cc: Rick

Subject: RE: EXT :Re: Behal Estate Totals

Donna,

Attached is the Estate bank statement for October 2015. Let me know if I still have to drive up for court, I prefer not to. You are going to file a Notice of Appearance correct? Dave

From: Donna [mailto:]

Sent: Wednesday, October 28, 2015 2:02 PM

To: Behal, Dave (IS)

Subject: EXT :Re: Behal Estate Totals

Thanks for letting me know, I enquired about and I could get it for you with no problem for a small fee to the clerk's office.

From: Behal, Dave (IS)

Sent: Wednesday, October 28, 2015 1:56 PM

To: Donna

Subject: RE: EXT :Re: Behal Estate Totals

I guess I don't need it now. thanks

From: Behal, Dave (IS)

Sent: Monday, October 26, 2015 11:01 AM

To: Donna

Subject: RE: EXT :Re: Behal Estate Totals

What is your phone number?

From: Donna [mailto:]

Sent: Monday, October 26, 2015 10:38 AM

To: Behal, Dave (IS)

Subject: EXT :Re: Behal Estate Totals

Dave,

You gave Donna \$10,000.00 so why did she filed a Petition in Court? Does she thinks that you will settle with her for that amount only?

Maybe you should let her know that the estate is not close yet and are in a process of selling a land that is part of Jerry's estate.

We need to let the court know, I was not aware that the estate is still open and not ready to close or I would let the Court know before she filed her Petition asking how much is in the estate account. She wants to make sure she get her distribution of the estate.

Donna

From: Behal, Dave (IS)

Sent: Monday, October 26, 2015 9:58 AM

To: Rick ; donna [REDACTED]

Subject: Behal Estate Totals

Donna,

Attached is the spreadsheet showing what was paid in and what was paid out of Jerry's estate account. I do not have the money for the sale of the land yet, it is selling for 25K but don't know the exact closing cost. Everything paid out has been taken out of Jerry's estate.

To date Joe has been paid \$5,649.00 and Donna \$10,000.00. I would like to subtract 16 months of interest on 10K at 0.0005% per month from Donna's total distribution and redistribute it to the others, it will be \$75.

The totals currently in Jerry's Estate Accounts

Checking: \$1,204.14

Savings: \$293,981.00

Dave, [REDACTED]

Subject: EXT :Re: Behal Estate Expenses
From: Donna <[REDACTED]>
Date: 5/9/2017, 5:21 PM
To: "Behal, Dave [US] (MS)" <[REDACTED]>



Thank you Dave I will calculate the attorneys fees and have it ready for you on Thursday
From: Behal, Dave [US] (MS)
Sent: Tuesday, May 9, 2017 11:37 AM
To: Donna
Cc: Rick
Subject: RE: EXT :Re: Behal Estate Expenses
Donna,

With the April interest the total in the Vision Credit Union is \$321203.20. So the new values from your listing are in red

So the total value of the estate before any deduction is	\$368,797.45	\$369,193.47
From that we deduct all your expenses	-\$ 47,990.27	\$47,990.27
The total balance is	\$ 320.807.18	\$321,203.20
There is expense to Rick he paid for filing	-\$ 869.00	\$869.00
	\$319,938.18	\$320,334.20

Attorney fees (Rick was going to talk to you on that) -\$
Executor fees -\$

From: Behal, Dave [US] (MS)
Sent: Friday, April 28, 2017 8:30 AM
To: 'Donna'
Cc: Rick
Subject: RE: EXT :Re: Behal Estate Expenses

I deposited the checks yesterday, the Total value of the estate before any deductions is ~\$369,008 which includes the \$72 of canceled check fee, I did not subtract that out. So if we subtract the \$72 in fees out it's ~\$368,936.

From: Donna [mailto:[REDACTED]]
Sent: Wednesday, March 01, 2017 3:12 PM
To: Behal, Dave [US] (MS)
Subject: EXT :Re: Behal Estate Expenses

Hi Dave,
So the total value of the estate before any deduction is \$368,797.45
From that we deduct all your expenses -\$ 47,990.27
The total balance is \$ 320.807.18
There is expense to Rick he paid for filing - \$ 869.00
\$319,938.18
lawyer cost (\$611.00) do you know who ? - \$ 611.00
\$319,327.18
Attorney fees (Rick was going to talk to you on that) \$
Executor fees \$
then the remaining balance gets divided by 6 people minus the amount some already received like Donna and Joe.
I have for land closing \$24,417.86 is that right?
See if our numbers match. I am getting calls from Donna so we need to get her done.
Thanks

From: Behal, Dave [US] (MS)
Sent: Wednesday, March 1, 2017 12:40 PM
To: Rick ; Donna
Subject: RE: Behal Estate Expenses

I made some updates to include interest over the years and Jerry's initial visions balance. The total Payout Expenses on the Cash Flow tab remained the same but the Total Estate Assets changed to 368,797.54

So if you subtract the Total Payout Expenses from the Estate Assets there \$169.58 more in the Visions account then what is accounted for.

368,797.54 – 47,990.27 which equals 320,807.27. We will have 320,976.85 in the Visions account once the land sale check is put in there. It was lost by UPS, was tracked to Syracuse but that was it, the Buyer is cutting another check.

The Payout tab is setup for easy payout distribution calculations once the Lawyer Costs are entered in columns K and L, call if you have questions. Dave

From: Behal, Dave [US] (MS)
Sent: Wednesday, March 01, 2017 8:49 AM
To: Rick; 'Donna'
Subject: Behal Estate Expenses

Donna/Rick,

Attached is the spreadsheet containing the categorizing of expenses, below is the summary.

On the Cash Flow tab is looks like the Total Assets of 344197.79 - Estate Expenses of 47990.27 = 320625.38.

That Total Assets of 344K includes the 24K of the land sale which is not yet in the account.

Dave

Death Expenses	1162.72								
Open Calvary nitch	550								
Paid for Priest	40								
Funeral Home difference and Obituary	563.72								
Medical Records \$9	9								
Dryden Mutual Home Insurance (2012 -2014)	940	334	142	52	131.25	122.25	60.5	98	
Taxes on Ordinary Death Payout	18510.75								
Tax preparation and mailing	538.26								
Actual taxes and penalties	17972.49	11574.00	20.34	286.49	5869	126.66	96		
ME School and County Taxes	8240.64								
2011 school and 2012 County & School	2041.27	1352.27	689						
2013 County and School	1450.57	609.39	841.18						
2014 County and School	2180.49	639.63	1540.86						
2015 County and School	1433.28	659.24	774.04						
2016 County and School	1135.03	342.97	792.06						
2017 County and School	0	Paid 23.66 as part of closing for 25 days in 2017							
Tractor Payments	2380								
340 * 11/12 - 5/13	2380	340	340	340	340	340	340	340	340
Early Hardship Payout	15649.00								
Joe Behal	5649	1000	649	3000	1000				
Donna Ougheltree	10000.00								
Miscellaneous	1107.16								
Closing cost	920.66								
Wood burner cover	8								
Moving truck and Gas	88.5								
Christmas cash for kids	90								
Total Payout Expenses	47990.27								

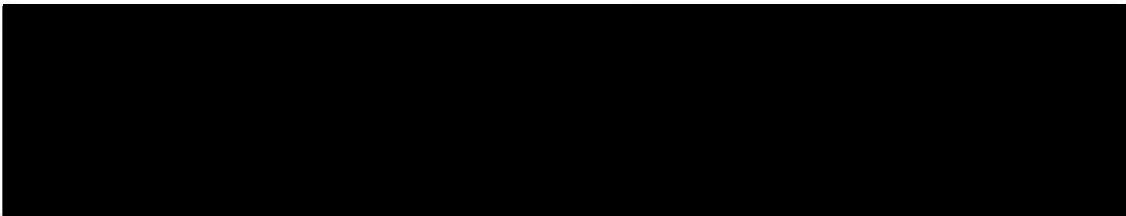
Account Total – Estate Expenses	296207.52	320625.38
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Subject: EXT :Fw: Jerry Behal
From: "behaldk [REDACTED]" <[REDACTED]>
Date: 12/31/2018, 12:13 PM
To: "Behal, Dave [US] (MS)" <[REDACTED]>

Please note: forwarded message attached

From: "Richard H Miller II" [REDACTED] >
To: <behaldk [REDACTED]>
Subject: Jerry Behal
Date: Wed, 15 May 2013 12:20:31 -0400

Hey Dave,
Lets try this again. Let me know how it goes.
Thanks,
Jolene



— Attachments: —
Jerry Behal Will.pdf 212 KB





Forms and Publications - Estate and Gift Tax

- [Publication 559](#). This publication is designed to help those in charge of the property (estate) of an individual who has died (decedent). It explains how to complete and file federal income tax returns and points out the responsibility to pay any taxes due.
- [Form 706 \(PDF\)](#). Form to be filed on certain estates of a deceased resident or citizen. The catalog number for the instructions is 16779E. Prescribing Instructions are: IRC Sec. 6018; Regs. Sec. 20.6018-1.
- [Form 706 Instructions \(PDF\)](#). This item is used to assist in filing Form 706. Form 706 is used by the executor of a decedent's estate to figure the estate tax imposed by Chapter 11 of the Internal Revenue Code. Instructions include rate schedules.
- [Form 8971 \(PDF\)](#). Form to be filed by executors of an estate and other persons required to file Form 706 or Form 706-NA to report the final estate tax value of property distributed or to be distributed from the estate, if the estate tax return is filed after July 2015. Form 8971, along with a copy of every Schedule A, is used to report values to the IRS. One Schedule A is provided to each beneficiary receiving property from an estate.
- [Form 8971 Instructions \(PDF\)](#). This item is used to assist in filing Form 8971.
- [Form 709 \(PDF\)](#). Form 709 is used to report transfers subject to the Federal gift and certain generation-skipping transfer (GST) taxes, and to figure the tax, if any, due on those transfers.
- [Form 709 Instructions \(PDF\)](#). This item contains helpful information to be used by the taxpayer in preparation of Form 709, U.S. Gift Tax Return. Instructions include rate schedules.
- **Notice -- Form 709-A is Now Obsolete and Should Not Be Filed.** All gift tax returns must now be filed using [Form 709, United States Gift \(and Generation-Skipping Transfer\) Tax Return \(PDF\)](#). -- 21-OCT-2003
- [Form 2848 \(PDF\)](#). Used with respect to any tax imposed by the Internal Revenue Code (except alcohol and tobacco taxes and firearms activities). Form 2848 has separate instructions (11981U).
- [Form 2848 Instructions \(PDF\)](#). This item contains general instructions for using and preparing Form 2848.
- [Form 4421 \(PDF\)](#).
- [Form 4422 \(PDF\)](#).
- [Form 1041 \(PDF\)](#).
- [Form 1041 Instructions \(PDF\)](#).
- [Schedule K-1 \(PDF\)](#).
- [Section 7520](#) to be used in valuing certain charitable transfers.
- [Form 4768 \(PDF\)](#). (NOTICE. Some errors are being made when this form is completed. Please remember to file the second page and to be sure to fill in the decedent's name and social security number)

Visit the [Forms and Pubs](#) page for a complete listing of IRS Forms and Publications. Also, refer to the section on [Where to File and Contact Information](#) on locations where to mail Estate and Gift tax returns.

Contact Information

If you have suggestions or comments (or suggested FAQs) for the Estate and Gift Tax website, please contact us: [CONTACT ESTATE AND GIFT TAX](#). We will not be able to respond to your email, but will consider it when making improvements or additions to this site. Visit [Where to File and Contact Information](#) for information on how to obtain technical assistance or questions about return status.

[Rate the Small Business and Self-Employed Website](#)

Page Last Reviewed or Updated: 20-Mar-2017





NEW YORK STATE
Unified Court System

Nomination for Appointment of Attorneys UCS-74
Employment Announcement # _____ Appointment _____

I-9 (new hire)



TO BE COMPLETED BY COURT OR AGENCY

NAME OF NOMINEE:
Mark H. Kachadourian
TITLE OF POSITION:
C+ATH/LTP)
COURT / AGENCY:
Third Dept - 6th Judicial District
GEOGRAPHIC LOCATION OF POSITION:
Brm Family (Hon. Richard H. Miller, II)
EFFECTIVE DATE:
01/02/2015
TYPE OF APPOINTMENT PROPOSED: (see reverse side)
Non-Competitive / Confidential / Indefinite
I request that the above mentioned nominee be considered for appointment to the position indicated.
AUTHORIZED SIGNATURE / TITLE / DATE:
S. Monardos MA 12/8/14

FOR NOMINATING AUTHORITY USE

FOR APPOINTING AUTHORITY USE

FOR OFFICE OF COURT ADMINISTRATION USE

APPROVED
Chief Administrator of the Courts

NOMINEE MUST COMPLETE SECTION BELOW

LAST NAME: Kachadourian FIRST NAME: Mark
Indicate any OTHER NAME(s) by which you have been known (e.g. maiden name, alias, etc.):
HOME ADDRESS: CITY: STATE: ZIP:
PHONE: ☒ HOME: ☒ CELL:
SOCIAL SECURITY NUMBER:

EMPLOYMENT ELIGIBILITY (Answer all questions by placing an X in the appropriate box.)

Are you a citizen of the United States? ☒ YES ☐ NO Form I-9 attached? ☒ YES ☐ NO
If NO, do you have a legal right to work in the United States? ☐ YES ☐ NO
Are you at least 18 years of age? ☒ YES ☐ NO If NO, indicate your date of birth: (mm/dd/yyyy)

ADMISSION TO THE BAR OF THE STATE OF NEW YORK ☐ NOT ADMITTED (Admission required within 18 months.)

☒ ADMITTED: DATES OF ADMISSION: (mm/dd/yyyy) 07/10/1985 APPELLATE DIVISION IN WHICH ADMITTED: Third Department

MILITARY SERVICE: Have you served in the U.S. Armed Forces? ☐ YES ☒ NO If YES, give dates of service:

FROM: (mm/dd/yyyy) TO: (mm/dd/yyyy) SERIAL NUMBER:

LEGAL HISTORY If you answer YES to any of these questions, provide details on an attached sheet.

- A. Except for adjudications as youthful offender, wayward minor, or juvenile delinquent, have you ever been convicted of a misdemeanor or felony?
B. Do you have any criminal charges pending against you?
C. Have you ever been dismissed from any employment?
D. Have you ever received a discharge from the Armed Forces that was other than honorable?
E. Are you currently in violation of a court order in any state for child or spousal support?
F. Have you ever been disciplined by, or are charges presently pending before, any agency authorized to bring disciplinary proceedings related to the practice of any profession?

EDUCATION

SCHOOL NAME AND LOCATION	CREDITS EARNED	MAJOR SUBJECT	DEGREE EARNED	DATE DEGREE RECEIVED (mm/yyyy)
COLLEGE / UNIVERSITY Binghamton University, Binghamton, NY		Political Science	B.A.	
GRADUATE / PROFESSIONAL				
LAW SCHOOL Syracuse University College of Law, Syracuse, NY			Juris Doctor	05/1984

LIST ANY LICENSES OR CERTIFICATIONS: License to Practice Law in New York State

EMPLOYMENT HISTORY: Resume attached? ☐ YES ☒ NO

NAME & ADDRESS OF EMPLOYER	AVERAGE HOURS PER WEEK	(Employment Dates) FROM - TO	TITLE & DUTIES
Law Offices of Mark Kachadourian, 209 Court Street, Binghamton, New York 13901		1/1/89 - 12/31/14	Attorney-General Practice Law Firm with an emphasis in Family Law
Along with my private practice, I served as Tioga County Family Court Assigned Counsel Attorney from 1/1/97 to 12/31/13. Post Office Box 10, Owego, New York 13827	42	1/1/97 - 12/31/13	Tioga County Family Court Assigned Counsel Attorney-Duties included representing indigent individuals in Tioga County Family Court

AFFIRMATION I affirm that the statements made on this nomination (including any attached papers) are true.

I further affirm that I have read the rules regarding the practice of law which are cited on the reverse side.
False statements made in this nomination are punishable under Penal Law (§ 210.45) and may result in disqualification.

Mark Kachadourian
SIGNATURE OF APPLICANT

12/03/2014

DATE

UCS-74L (Rev. 05/2010)

2014 DEC 12 AM 10:20
DIVISION OF
HUMAN RESOURCES
OCA

Mark H. Kachadourian

From: Rebecca Vroman
Sent: Monday, January 23, 2017 9:35 AM
To: Mark H. Kachadourian
Subject: FF# [REDACTED]

Good Morning Mark.

This matter is out on reserve decision. Trial concluded on 11/7. Do we have a decision on this matter as of yet?

S&G's are up on 2/14/17.

Thank you,

Rebecca Vroman



Statistic Caseloads - Cumulative through Term 5, 2017

Judge	County	County Civil				Criminal				Family				Surr	Supreme Civil			
		New	Disp	Pend	N/I	New	Disp	Pend	S&G	New	Disp	Pend	S&G	New	New	Disp	Pend	NI
Hon. William F. Ames	Chenango									3	2	4	0					
Hon. William F. Ames	Cortland	0	0	1	0	19	24	12	3	395	340	208	10	74				
Hon. William F. Ames	Tompkins									4	0	4	0		0	1	0	0
Hon. William F. Ames Total		0	0	1	0	19	24	12	3	402	342	216	10	74	0	1	0	0
Hon. Richard T. Aulisi	Broome														0	1	1	1
Hon. Richard T. Aulisi	Chemung														0	1	3	1
Hon. Richard T. Aulisi	Chenango														0	1	0	0
Hon. Richard T. Aulisi	Cortland														0	0	1	1
Hon. Richard T. Aulisi	Otsego														0	0	1	0
Hon. Richard T. Aulisi	Tompkins														1	0	3	1
Hon. Richard T. Aulisi Total															1	3	9	4
Hon. Christopher P. Baker	Chemung					58	46	32	0	390	357	290	32	150				
Hon. Christopher P. Baker Total						58	46	32	0	390	357	290	32	150				
Hon. Brian D. Burns	Broome														0	2	0	0
Hon. Brian D. Burns	Chenango														0	0	1	0
Hon. Brian D. Burns	Delaware	0	1	0	0	0	1	2	0	0	1	0	0		42	46	113	7
Hon. Brian D. Burns	Madison														0	0	1	0
Hon. Brian D. Burns	Otsego	1	2	1	0	16	21	11	1	306	274	202	3	140	20	24	61	14
Hon. Brian D. Burns Total		1	3	1	0	16	22	13	1	306	275	202	3	140	62	72	176	21
Hon. Elizabeth Burns	Cortland					7	9	0	0									
Hon. Elizabeth Burns Total						7	9	0	0									
Hon. Julie A. Campbell	Broome									2	0	8	3	1				
Hon. Julie A. Campbell	Cortland					23	22	17	0	417	381	239	6	79	23	40	62	13
Hon. Julie A. Campbell	Cortland - IDV Sup F					1	2	4	2									
Hon. Julie A. Campbell	Cortland - IDV Sup M					6	11	6	0	0	28	28	9					
Hon. Julie A. Campbell Total						30	35	27	2	419	409	275	18	80	23	40	62	13
Hon. Joseph R. Cassidy	Tompkins					21	35	16	4	427	431	251	18	159	8	4	16	0
Hon. Joseph R. Cassidy	Tompkins - IDV Sup F					4	3	4	0	0	0			0	0	0		
Hon. Joseph R. Cassidy	Tompkins - IDV Sup M					19	22	9	3	0	39	40	4	0	0	0		
Hon. Joseph R. Cassidy Total						44	60	29	7	427	470	291	22	159	8	4	16	0
Hon. Joseph F. Cawley	Broome	1	1	2	0	93	106	36	9					57	44	34	142	0
Hon. Joseph F. Cawley Total		1	1	2	0	93	106	36	9					57	44	34	142	0



Judge	County	County Civil				Criminal				Family				Surr	Supreme Civil			
		New	Disp	Pend	N/I	New	Disp	Pend	S&G	New	Disp	Pend	S&G	New	New	Disp	Pend	NI
Hon. Donald F. Cerio	Broome														0	1	4	1
Hon. Donald F. Cerio	Chenango														0	0	3	0
Hon. Donald F. Cerio	Cortland														0	0	1	0
Hon. Donald F. Cerio	Madison					3	6	4	0						105	167	348	29
Hon. Donald F. Cerio	Madison - DC Misd					3	2	5	0									
Hon. Donald F. Cerio	Otsego														0	1	0	0
Hon. Donald F. Cerio Total						6	8	9	0						105	169	356	30
Hon. Michael V. Cocco	Broome														0	1	1	1
Hon. Michael V. Cocco	Chemung														0	1	0	0
Hon. Michael V. Cocco	Chenango														2	3	11	1
Hon. Michael V. Cocco	Otsego														73	90	149	10
Hon. Michael V. Cocco Total															75	95	161	12
Hon. M. Rita Connerton	Broome									538	604	405	23		42	57	170	0
Hon. M. Rita Connerton Total										538	604	405	23		42	57	170	0
Hon. Kevin P. Dooley	Broome	1	0	3	0	125	144	34	4					26				
Hon. Kevin P. Dooley	Chemung					0	2	0	0									
Hon. Kevin P. Dooley	Tioga					0	2	0	0									
Hon. Kevin P. Dooley Total		1	0	3	0	125	148	34	4					26				
Hon. Kevin M. Dowd	Chenango fam									124	192	92	9					
Hon. Kevin M. Dowd	Chenango														76	86	340	27
Hon. Kevin M. Dowd	Cortland														1	1	7	1
Hon. Kevin M. Dowd	Delaware														0	3	3	0
Hon. Kevin M. Dowd	Otsego														0	8	6	4
Hon. Kevin M. Dowd Total										124	192	92	9		77	98	356	32
Hon. James E. Downey	Chenango					2	3	4	0									
Hon. James E. Downey Total						2	3	4	0									
Hon. Anthony P. Eppolito	Madison									4	2	0	0					
Hon. Anthony P. Eppolito Total										4	2	0	0					
Hon. Eugene Faughnan	Broome														26	3	21	3
Hon. Eugene Faughnan	Chemung														0	0	1	0
Hon. Eugene Faughnan	Madison														10	13	27	6
Hon. Eugene Faughnan	Otsego														0	1	0	0
Hon. Eugene Faughnan	Schuyler														0	2	0	0
Hon. Eugene Faughnan	Tioga														84	122	178	12
Hon. Eugene Faughnan	Tompkins														34	37	154	16
Hon. Eugene Faughnan Total															154	178	381	37

Judge	County	County Civil				Criminal				Family				Surr	Supreme Civil			
		New	Disp	Pend	N/I	New	Disp	Pend	S&G	New	Disp	Pend	S&G	New	New	Disp	Pend	NI
Hon. Molly R. Fitzgerald	Broome														52	90	210	25
Hon. Molly R. Fitzgerald	Chenango														0	1	1	0
Hon. Molly R. Fitzgerald	Cortland														0	0	1	0
Hon. Molly R. Fitzgerald	Delaware														0	0	1	0
Hon. Molly R. Fitzgerald	Otsego														0	0	1	0
Hon. Molly R. Fitzgerald	Tompkins														2	2	5	1
Hon. Molly R. Fitzgerald Total															54	93	219	26
Hon. Steven W. Forrest	Chemung					0	17	9	0									
Hon. Steven W. Forrest Total						0	17	9	0									
Hon. Donald A. Greenwood	Chemung														1	0	1	0
Hon. Donald A. Greenwood Total															1	0	1	0
Hon. David H. Guy	Broome													817	61	72	56	8
Hon. David H. Guy	Chemung														6	4	6	0
Hon. David H. Guy	Chenango														0	0	3	0
Hon. David H. Guy	Cortland														0	2	0	0
Hon. David H. Guy	Delaware														3	6	13	0
Hon. David H. Guy	Madison														1	0	3	0
Hon. David H. Guy	Otsego														3	3	4	0
Hon. David H. Guy	Tompkins														1	2	0	0
Hon. David H. Guy Total														817	75	89	85	8
Hon. Gerald Keene	Broome					0	1	0	0	4	5	7	3	1				
Hon. Gerald Keene	Chemung	0	0	1	1					1	0	1	0		0	0	1	0
Hon. Gerald Keene	Schuyler					1	0	1	0	2	2	2	0		0	0	1	0
Hon. Gerald Keene	Tioga	1	3	2	0	69	35	47	3	476	510	291	31	254	0	1	3	0
Hon. Gerald Keene	Tompkins					0	1	1	0	3	4	0	0					
Hon. Gerald Keene Total		1	3	3	1	70	37	49	3	486	521	301	34	255	0	1	5	0
Hon. John F. Lambert	Broome														0	1	1	0
Hon. John F. Lambert	Delaware					0	1	0	0	1	6	0	0		42	76	173	20
Hon. John F. Lambert	Otsego					14	10	16	2	373	241	246	14	109	0	1	0	0
Hon. John F. Lambert Total						14	11	16	2	374	247	246	14	109	42	78	174	20
Hon. Ferris D. Lebous	Broome														87	112	319	62
Hon. Ferris D. Lebous	Chenango														0	0	1	0
Hon. Ferris D. Lebous	Cortland														0	1	0	0
Hon. Ferris D. Lebous Total															87	113	320	62
Hon. Dennis K. McDermott	Madison	1	1	1	0	34	27	19	2	317	381	290	61	117				
Hon. Dennis K. McDermott Total		1	1	1	0	34	27	19	2	317	381	290	61	117				

Judge	County	County Civil				Criminal				Family				Surr	Supreme Civil			
		New	Disp	Pend	N/I	New	Disp	Pend	S&G	New	Disp	Pend	S&G	New	New	Disp	Pend	NI
Hon. Richard H. Miller II	Broome									570	602	300	8					
Hon. Richard H. Miller II	Chenango									9	9	6	0					
Hon. Richard H. Miller II	Cortland									0	1	0	0					
Hon. Richard H. Miller II	Madison									2	7	0	0					
Hon. Richard H. Miller II Total										581	619	306	8					
Hon. Scott A. Miller	Tompkins	20	20	1	0	0	0	2	1									
Hon. Scott A. Miller Total		20	20	1	0	0	0	2	1									
Hon. Dennis J. Morris	Chemung									0	0	4	4					
Hon. Dennis J. Morris	Schuyler	3	1	5	0	20	36	22	13	216	181	207	31	67	34	12	77	9
Hon. Dennis J. Morris	Tioga	0	0	1	0					83	83	76	20	6				
Hon. Dennis J. Morris	Tompkins									2	2	2	1					
Hon. Dennis J. Morris Total		3	1	6	0	20	36	22	13	301	266	289	56	73	34	12	77	9
Hon. Richard D. Northrup	Broome					0	11	13	12									
Hon. Richard D. Northrup	Delaware	11	8	10	0	32	26	27	4	100	130	78	8	117	1	0	0	0
Hon. Richard D. Northrup Total		11	8	10	0	32	37	40	16	100	130	78	8	117	1	0	0	0
Hon. Judith F. O'Shea	Chemung														145	120	343	23
Hon. Judith F. O'Shea	Cortland														0	1	0	0
Hon. Judith F. O'Shea	Tompkins														0	0	2	1
Hon. Judith F. O'Shea Total															145	121	345	24
Hon. Patrick J. O'Sullivan	Madison	0	0	1	0	29	33	22	10	260	347	290	79	95				
Hon. Patrick J. O'Sullivan Total		0	0	1	0	29	33	22	10	260	347	290	79	95				
Hon. William C. Pelella	Broome					12	20	0	0									
Hon. William C. Pelella Total						12	20	0	0									
Hon. Spero Pines	Broome									547	484	365	13		41	74	195	0
Hon. Spero Pines	Broome - IDV Sup					3	3	0	0	0	10	0	0					
Hon. Spero Pines	Chenango									1	2	1	0					
Hon. Spero Pines	Cortland									0	7	0	0					
Hon. Spero Pines Total						3	3	0	0	548	503	366	13		41	74	195	0
Hon. Frank B. Revoir	Chenango	1	0	5	0	59	44	67	11	626	524	436	60	245	4	1	5	0
Hon. Frank B. Revoir	Cortland									0	2	4	4					
Hon. Frank B. Revoir Total		1	0	5	0	59	44	67	11	626	526	440	64	245	4	1	5	0

Judge	County	County Civil				Criminal				Family				Surr	Supreme Civil			
		New	Disp	Pend	N/I	New	Disp	Pend	S&G	New	Disp	Pend	S&G	New	New	Disp	Pend	NI
Hon. Richard W. Rich	Broome									8	0	8	0		2	0	2	0
Hon. Richard W. Rich	Chemung					67	60	39	3	411	323	216	2	202	65	72	41	4
Hon. Richard W. Rich	Schuyler									1	0	1	0		0	6	1	0
Hon. Richard W. Rich	Tioga					2	0	3	0									
Hon. Richard W. Rich	Tompkins														0	3	2	2
Hon. Richard W. Rich Total						69	60	42	3	420	323	225	2	202	67	81	46	6
Hon. Gary A. Rosa	Delaware					1	1	1	0	539	425	354	33					
Hon. Gary A. Rosa	Otsego									5	8	11	0					
Hon. Gary A. Rosa Total						1	1	1	0	544	433	365	33					
Hon. John C. Rowley	Tompkins	2	2	0	0	17	22	15	3	527	445	297	34	161	10	2	12	0
Hon. John C. Rowley	Tompkins - IDV Sup F					2	0	4	0									
Hon. John C. Rowley	Tompkins - IDV Sup M					9	7	6	4	0	15	22	0					
Hon. John C. Rowley Total		2	2	0	0	28	29	25	7	527	460	319	34	161	10	2	12	0
Hon. Phillip R. Rumsey	Broome														0	0	4	0
Hon. Phillip R. Rumsey	Chenango														0	0	14	1
Hon. Phillip R. Rumsey	Cortland														36	46	154	11
Hon. Phillip R. Rumsey	Tompkins														30	53	192	26
Hon. Phillip R. Rumsey Total															66	99	364	38
Hon. Catherine Schaewe	Broome														0	6	2	0
Hon. Catherine Schaewe Total															0	6	2	0
Hon. Jeffrey A. Tait	Broome														87	116	313	37
Hon. Jeffrey A. Tait	Delaware														0	1	0	0
Hon. Jeffrey A. Tait	Otsego														0	0	2	0
Hon. Jeffrey A. Tait	Tioga														0	1	7	1
Hon. Jeffrey A. Tait	Tompkins														0	0	1	1
Hon. Jeffrey A. Tait Total															87	118	323	39
Hon. Mary M. Tarantelli	Broome									0	2	2	2					
Hon. Mary M. Tarantelli	Chemung									667	679	440	42					
Hon. Mary M. Tarantelli	Tompkins									3	2	1	0					
Hon. Mary M. Tarantelli Total										670	683	443	44					
Hon. Mark H. Young	Broome									571	599	416	45					
Hon. Mark H. Young Total										571	599	416	45					

Judge	County	County Civil				Criminal				Family				Surr	Supreme Civil			
		New	Disp	Pend	N/I	New	Disp	Pend	S&G	New	Disp	Pend	S&G	New	New	Disp	Pend	NI
SM Richard E. Brown	Chenango									37	9	22	0					
SM Richard E. Brown	Delaware									314	294	114	0					
SM Richard E. Brown	Madison									1	0	1	0					
SM Richard E. Brown	Otsego									244	275	95	0					
SM Richard E. Brown	Tioga									0	25	0	0					
SM Richard E. Brown Total										596	603	232	0					
SM Todd Dexter	Cortland									4	3	1	0					
SM Todd Dexter	Delaware									3	2	0	0					
SM Todd Dexter	Madison									400	549	178	4					
SM Todd Dexter Total										407	554	179	4					
SM Stephen Dunshee	Broome									277	343	209	6					
SM Stephen Dunshee	Chenango									410	383	336	5					
SM Stephen Dunshee Total										687	726	545	11					
SM Sarah H. Hinchcliff	Broome									1	1	1	0					
SM Sarah H. Hinchcliff	Chemung									0	11	0	0					
SM Sarah H. Hinchcliff	Cortland									422	436	160	0					
SM Sarah H. Hinchcliff	Madison									17	43	0	5					
SM Sarah H. Hinchcliff	Otsego									6	7	0	0					
SM Sarah H. Hinchcliff	Tioga									1	39	0	0					
SM Sarah H. Hinchcliff	Tompkins									0	3	0	0					
SM Sarah H. Hinchcliff Total										447	540	161	5					
SM Eileen M. Kane	Broome									549	650	310	5					
SM Eileen M. Kane	Tioga									0	11	0	0					
SM Eileen M. Kane Total										549	661	310	5					
SM Timothy K. Mattison	Broome									2	0	3	0					
SM Timothy K. Mattison	Chemung									548	628	233	5					
SM Timothy K. Mattison	Schuyler									1	0	1	0					
SM Timothy K. Mattison	Tioga									0	10	0	0					
SM Timothy K. Mattison	Tompkins									4	7	0	0					
SM Timothy K. Mattison Total										555	645	237	5					
SM Sam P. Monachino	Broome									579	723	520	5					
SM Sam P. Monachino	Tioga									0	8	0	0					
SM Sam P. Monachino Total										579	731	520	5					

Judge	County	County Civil				Criminal				Family				Surr	Supreme Civil			
		New	Disp	Pend	N/I	New	Disp	Pend	S&G	New	Disp	Pend	S&G	New	New	Disp	Pend	NI
SM Alan Scheer	Chemung									2	2	5	0					
SM Alan Scheer	Schuyler									104	141	47	0					
SM Alan Scheer	Tioga									0	2	0	0					
SM Alan Scheer	Tompkins									438	464	216	0					
SM Alan Scheer Total										544	609	268	0					
SM Jacinta Testa	Chemung									135	51	68	0					
SM Jacinta Testa	Tioga									274	254	355	3					
SM Jacinta Testa	Tompkins									7	3	6	0					
SM Jacinta Testa Total										416	308	429	3					
COLA'S/Clerk's Office/ETC.	Broome									94	72	29	1					
COLA'S/Clerk's Office/ETC.	Chemung									42	49	0	0					
COLA'S/Clerk's Office/ETC.	Chenango									19	15	7	0					
COLA'S/Clerk's Office/ETC.	Cortland									18	13	9	0					
COLA'S/Clerk's Office/ETC.	Delaware									10	14	1	0					
COLA'S/Clerk's Office/ETC.	Madison									12	12	7	0					
COLA'S/Clerk's Office/ETC.	Otsego									19	15	4	0					
COLA'S/Clerk's Office/ETC.	Schuyler									6	8	6	0					
COLA'S/Clerk's Office/ETC.	Tioga									75	18	2	0					
COLA'S/Clerk's Office/ETC.	Tompkins									25	20	8	0					
COLA'S/Clerk's Office/ETC. Total										320	236	73	1					
Grand Total		42	39	34	1	771	816	510	94	14035	14302	9099	651	2877	1305	1639	4002	381

Richard H. Miller

From: Richard H. Miller
Sent: Wednesday, January 20, 2016 1:06 PM
To: Judge Robert C. Mulvey
Cc: Gregory A. Gates
Subject: Evaluations

Date: January 19, 2016

To: District Administrative Judge Robert C. Mulvey

From: Hon. Richard H. Miller, II

Re: Performance Evaluation of Chamber Staff-Mark Kachadourian, Esq. and Rachelle Gallagher

Dear Judge Mulvey:

Pursuant to your recent email, please find below my performance evaluation of my chamber staff:

Mark Kachadourian, Esq.-Court Attorney

I have known Mark for approximately twenty-five (25) years. Mark's twenty (20) plus years of Family Court Experience has proven a great asset to our team. I feel privileged to have someone of Mark's caliber and integrity as part of my Staff. Furthermore, I feel fortunate to have someone with Mark's background and knowledge with me.

As per the standardized 1,2 and 3 scale, with 3 being the highest, I rate Mark at a 3.

Rachelle Gallagher-Secretary

I have known Rachelle for approximately fifteen (15) years. Prior to joining my staff at Family Court, Rachelle worked with me for ten (10) years in Criminal Court. The knowledge and wealth of experience that Ms. Gallagher has brought with her to Family Court has served me well in my first year as Family Court Judge. Again, as with Mark, I feel fortunate to have someone with Rachelle's background during my first year.

As per the standardized 1, 2 and 3 scale, with 3 being the highest, I rate Rachelle at a 3.

Please feel free to contact me if I may be of further assistance or should you have any questions. Thank you.

Hon. Richard H. Miller

cc: District Executive Gregg Gates



Richard H. Miller

Subject: Performance Evaluation of Chamber Staff-Mark Kachadourian, Esq. and Rachelle Gallagher

Date: January 17, 2017
To: District Executive Gregg Gates
From: Hon. Richard H. Miller, II
Re: Performance Evaluation of Chamber Staff

Dear Gregg:

Pursuant to your recent email, please find below my performance evaluation of my chamber staff:

Mark Kachadourian, Esq.-Court Attorney

I have known Mark for approximately twenty-five (25) years. Mark's twenty (20) plus years of Family Court Experience has proven a great asset to our team. I feel privileged to have someone of Mark's caliber and integrity as part of my Staff. Mark's performance over this past year has been superb and I feel fortunate to have someone with Mark's background and knowledge with me.

As per the standardized 1,2 and 3 scale, with 3 being the highest, I rate Mark at a 3.

Rachelle Gallagher-Secretary

I have known Rachelle for approximately fifteen (15) years. Prior to joining my staff at Family Court, Rachelle worked with me for ten (10) years in Criminal Court. The knowledge and wealth of experience that Ms. Gallagher has brought with her to Family Court has served me well as Family Court Judge. This past year Rachelle has met her job requirements and as a result, as per the standardized 1, 2 and 3 scale, with 3 being the highest, I rate Rachelle at a 3.

Please feel free to contact me if I may be of further assistance or should you have any questions. Thank you.

Very truly yours,

Hon. Richard H. Miller

Richard H. Miller

From: Jane Sbarra
Sent: Friday, January 11, 2019 9:38 AM
To: 6JD FAMILY JUDGES
Subject: Extra Judicial Income

Follow Up Flag: Follow up
Flag Status: Flagged



Judge Connerton just filed her Extra-Judicial Income letter with the Clerk of the Court.

Here is her reminder that it must be done annually under 22NYCRR 100.4[H][2].

Thank you

Janey

*Jane Sbarra
Sec. to Hon. Rita Connerton
Broome County Family Court
(607) 240-5834*

Please be CAREFUL when clicking links or opening attachments.

COPY

To: Chief Clerk Broome County Family Court

From: Hon. Richard H. Miller II Broome County Family Court Judge

Date: January 31, 2019

Subject: Extra Judicial Income

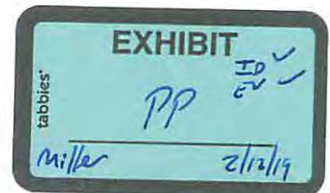
Enclosed is my extra judicial income letters from 2015 – 2018 per 22NYCRR 100.4(H) (2).

Thank you

Cheryl L. du-Obenauer 1-31-19

RECEIVED
BROOME COUNTY
FAMILY COURT

2019 JAN 31 PM 2:56



2015

<u>DATE</u>	<u>PLACE</u>	<u>NATURE OF ACTIVITY</u>	<u>NAME OF THE PAYEE</u>	<u>AMOUNT</u>
11/2015	Johnson City	Rent	Michelle Caforio	\$ 400.00
12/2015	Johnson City	Rent	Michelle Caforio	\$ 800.00
1/2015	Endicott	Rent	Louis P. Micha	\$ 500.00
2/2015	Endicott	Rent	Louis P. Micha	\$ 500.00
3/2015	Endicott	Rent	Louis P. Micha	\$ 500.00
4/2015	Endicott	Rent	Louis P. Micha	\$ 500.00
5/2015	Endicott	Rent	Louis P. Micha	\$ 500.00
6/2015	Endicott	Rent	Louis P. Micha	\$ 500.00
7/2015	Endicott	Rent	Louis P. Micha	\$ 500.00
8/2015	Endicott	Rent	Louis P. Micha	\$ 500.00
9/2015	Endicott	Rent	Louis P. Micha	\$ 500.00
10/2015	Endicott	Rent	Louis P. Micha	\$ 500.00
11/2015	Endicott	Rent	Louis P. Micha	\$ 500.00
12/2015	Endicott	Rent	Louis P. Micha	\$ 500.00
12/2015	Endicott	Legal work prior 2015	Beverly J. Brigham	\$ 3,720.18
12/2015	Endicott	Legal work prior 2015	Beverly J. Brigham	\$ 8,221.00
12/2015	Endicott	Legal work prior 2015	Estate of Deborah Brigham	\$ 4,262.30
12/2015	Endicott	Legal work prior 2015	Estate of Roger Funk	\$ 5,384.00
12/2015	Endicott	Legal work prior 2015	Estate of Roger Funk	\$ 5,800.60

2016

<u>DATE</u>	<u>PLACE</u>	<u>NATURE OF ACTIVITY</u>	<u>NAME OF THE PAYEE</u>	<u>AMOUNT</u>
1/2016	Johnson City	Rent	Michelle Caforio	\$ 800.00
2/2016	Johnson City	Rent	Michelle Caforio	\$ 800.00
3/2016	Johnson City	Rent	Michelle Caforio	\$ 800.00
4/2016	Johnson City	Rent	Michelle Caforio	\$ 800.00
5/2016	Johnson City	Rent	Michelle Caforio	\$ 800.00
6/2016	Johnson City	Rent	Michelle Caforio	\$ 800.00
7/2016	Johnson City	Rent	Michelle Caforio	\$ 800.00
8/2016	Johnson City	Rent	Michelle Caforio	\$ 800.00
9/2016	Johnson City	Rent	Michelle Caforio	\$ 800.00
10/2016	Johnson City	Rent	Michelle Caforio	\$ 800.00
11/2016	Johnson City	Rent	Michelle Caforio	\$ 800.00
12/2016	Johnson City	Rent	Michelle Caforio	\$ 800.00
1/2016	Endicott	Rent	Louis P. Micha	\$ 500.00
2/2016	Endicott	Rent	Louis P. Micha	\$ 500.00
3/2016	Endicott	Rent	Louis P. Micha	\$ 500.00
4/2016	Endicott	Rent	Louis P. Micha	\$ 500.00
5/2016	Endicott	Rent	Louis P. Micha	\$ 500.00
6/2016	Endicott	Rent	Louis P. Micha	\$ 500.00
7/2016	Endicott	Rent	Louis P. Micha	\$ 500.00
8/2016	Endicott	Rent	Louis P. Micha	\$ 500.00
9/2016	Endicott	Rent	Louis P. Micha	\$ 500.00
10/2016	Endicott	Rent	Louis P. Micha	\$ 500.00
11/2016	Endicott	Rent	Louis P. Micha	\$ 500.00
12/2016	Endicott	Rent	Louis P. Micha	\$ 500.00

2017

<u>DATE</u>	<u>PLACE</u>	<u>NATURE OF ACTIVITY</u>	<u>NAME OF THE PAYEE</u>	<u>AMOUNT</u>
1/2017	Johnson City	Rent	Michelle Caforio	\$ 800.00
2/2017	Johnson City	Rent	Michelle Caforio	\$ 800.00
3/2017	Johnson City	Rent	Michelle Caforio	\$ 800.00
4/2017	Johnson City	Rent	Michelle Caforio	\$ 800.00
5/2017	Johnson City	Rent	Michelle Caforio	\$ 800.00
6/2017	Johnson City	Rent	Michelle Caforio	\$ 800.00
7/2017	Johnson City	Rent	Michelle Caforio	\$ 800.00
8/2017	Johnson City	Rent	Michelle Caforio	\$ 800.00
9/2017	Johnson City	Rent	Michelle Caforio	\$ 800.00
10/2017	Johnson City	Rent	Michelle Caforio	\$ 800.00
11/2017	Johnson City	Rent	Michelle Caforio	\$ 800.00
12/2017	Johnson City	Rent	Michelle Caforio	\$ 800.00
1/2017	Endicott	Rent	Louis P. Micha	\$ 500.00
2/2017	Endicott	Rent	Louis P. Micha	\$ 500.00
3/2017	Endicott	Rent	Louis P. Micha	\$ 500.00
4/2017	Endicott	Rent	Louis P. Micha	\$ 500.00
5/2017	Endicott	Rent	Louis P. Micha	\$ 500.00
6/2017	Endicott	Rent	Louis P. Micha	\$ 500.00
7/2017	Endicott	Rent	Louis P. Micha	\$ 500.00
8/2017	Endicott	Rent	Louis P. Micha	\$ 500.00
9/2017	Endicott	Rent	Louis P. Micha	\$ 500.00
10/2017	Endicott	Rent	Louis P. Micha	\$ 500.00
11/2017	Endicott	Rent	Louis P. Micha	\$ 500.00
12/2017	Endicott	Rent	Louis P. Micha	\$ 500.00

2018

<u>DATE</u>	<u>PLACE</u>	<u>NATURE OF ACTIVITY</u>	<u>NAME OF THE PAYEE</u>	<u>AMOUNT</u>
1/2018	Johnson City	Rent	Michelle Caforio	\$ 800.00
2/2018	Johnson City	Rent	Michelle Caforio	\$ 800.00
3/2018	Johnson City	Rent	Michelle Caforio	\$ 800.00
4/2018	Johnson City	Rent	Michelle Caforio	\$ 800.00
1/2018	Endicott	Rent	Louis P. Micha	\$ 500.00
2/2018	Endicott	Rent	Louis P. Micha	\$ 500.00
3/2018	Endicott	Rent	Louis P. Micha	\$ 500.00
4/2018	Endicott	Rent	Louis P. Micha	\$ 500.00
5/2018	Endicott	Rent	Louis P. Micha	\$ 500.00
6/2018	Endicott	Rent	Louis P. Micha	\$ 500.00
7/2018	Endicott	Rent	Louis P. Micha	\$ 500.00
8/2018	Endicott	Rent	Louis P. Micha	\$ 500.00
9/2018	Endicott	Rent	Louis P. Micha	\$ 500.00



BROOME COUNTY FAMILY COURT
65 Hawley Street
P.O. Box 1766
Binghamton, New York 13902-1766
Phone: (607) 240-5799
Fax: (607) 240-5904

Judges

Spero Pines
Rita Connerton
Richard H. Miller, II
Mark H. Young

Support Magistrates

Elleen M. Kane
Sam P. Monachino
Stephen M. Dunshee

Chief Clerk

Debbi D. Singer

Deputy Chief Clerk

Margaret K. Raftis

Court Attorneys

Marcy L. Cox
Jen Donlan-Fitzgibbon
Mark H. Kachadourian
Sarah K. Loughran

March 1, 2017

Broome County Family Court
65 Hawley Street
Binghamton, New York 13902
Attn.: Ms. Debbi Singer-Chief Clerk of the Court

PERSONAL AND CONFIDENTIAL

Re: Ms. Rebecca Vroman

Dear Ms. Singer:

As you are aware, I am starting my third year as Broome County Family Court Judge. During this short period of time I have had the pleasure and opportunity to work with a number of personnel, including but not limited to the following:

1. Wendy Quarella-no longer with our team;
2. Laurie Chapman-no longer with our team;
3. Eric Johnston-no longer with our team;
4. Marie Lawrence-no longer with our team;
5. Roberta Seely-no longer with our team;
6. Erin O'Connell-currently with our team;
7. Rebecca Vroman-currently with our team; and
8. Diane Llewellyn-currently with our team.

In addition, I have had the pleasure and opportunity to work with the staff and personnel at the Family Court Office's of Madison, Otsego, Chenango, Delaware and Cortland Counties.



Despite the various amount of team members, we have found a way to move forward in a positive way. I believe what has allowed our team to do this is "**communication.**" That is when issues arise, we speak and address them and move forward.

However, a situation has come to my attention, where the opportunity to communicate and address issues, may no longer seem to be an option. It has been brought to my attention that rather than coming to me to discuss certain issues, our team's supervisor, Ms. Vroman, may have written a letter to you, the contents of which I am uncertain. As a result, I would like to take this opportunity to write to you expressing my thoughts and concerns.

As you are aware, Rebecca Vroman, our teams current supervisor started with us in or about August, 2016. It is my understanding that Ms. Vroman transferred here from Tompkins County.

Recently, I attempted to speak to Ms. Vroman relative to a number of issues that have arisen and that I felt could be resolved by communicating with her. The following are issues that I felt needed to be addressed:

1. Ms. Vroman's attentiveness in Court in that she appears at times to be tired throughout the day. After further discussion, it was brought to my attention that Ms. Vroman may not have been getting her proper rest in that she may be taking part in a snow plowing business that operates through out the late night and early morning.
2. Continuously walking into Judges Chambers wanting to address matters with me without first consulting with my Secretary or Court Attorney.
3. Insubordination in that when I spoke to Ms. Vroman about vacating an Order of Protection and her reluctance to follow through.
4. Continuous issues relative to scheduling. I have constantly reminded Ms. Vroman of my schedule relative to physical therapy and personal time and for some reason this appears to be a point of confusion with her. In addition, despite my opposition, double booking continues to take place. A recent example of this took place on February 15, 2017 at 1:30 pm, resulting in numerous people needlessly having to wait around.
5. What may be perceived as a lack of proficiency in court resulting in court cases running over designated times. An example of this is where we have pre-trial conferences where a resolution cannot be reached. Rather than having a prepared list with available trial dates, Ms. Vroman's practice is to look for dates at the conclusion of our proceeding resulting in running over allotted court time.
6. Noise created by Ms. Vroman during court proceedings. For example, the noise created by Ms. Vroman typing during court is distracting not only to myself, but potentially to others in the courtroom.

7. When scheduling cases in open court, there is no need for Ms. Vroman to advise all parties that "Judge Miller will be on vacation at that time" when all she needs to say is that "Judge Miller is unavailable at that time."

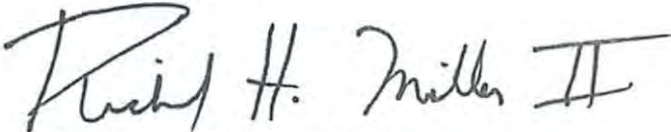
8. Forwarding documentation to various counsel giving the appearance that the court had consented to the contents of said documentation, when in fact the court had not consented. A recent example of this took place on February 15, 2017, relative to correspondence dated February 14, 2017 from UHS Vestal FP Primary Care on Family File Number 36100.

9. Finally, may I suggest that Ms. Vroman partake in a "sensitivity training" course. It has come to my attention from other members of my team who work under Ms. Vroman that she may be difficult and overbearing to work with at times.

In my recent attempts to discuss the aforementioned issues with Ms. Vroman, she appeared to take what we were discussing rather personal, rather than addressing the issues at hand. As a result, it now appears that Ms. Vroman has taken a retaliatory approach towards our team.

It has always been my philosophy that "communication" is the best alternative to resolve matters. I am still open to communicating with Ms. Vroman to help our team move forward. Please let me know your availability in partaking in such discussions and your thoughts whether said communications would be fruitful. Furthermore, I would be open to any other alternatives that you may suggest. Thank you.

Very truly yours,

A handwritten signature in black ink that reads "Richard H. Miller II". The signature is written in a cursive, flowing style with a large initial 'R' and a distinct 'II' at the end.

Honorable Richard H. Miller, II

cc: Hon. Rita Connerton

[illegible]

Posting Date	2011 Sep 13
Posting Seq No	68022562
Account Number	
Check Number	124
Amount	\$1,000.00



ARTAN SERJANEJ



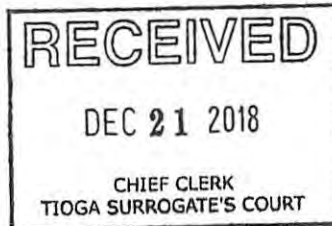
Attorney and Counselor at Law

MAILING ADDRESS:
2304 NORTH STREET
ENDWELL, NEW YORK 13760

PHONE: 607-785-7160
FAX: 607-785-7168
EMAIL ADDRESS:
ARTANESQUIRE@GMAIL.COM

December 20, 2018

Deborah A. Stone, Chief Clerk
Tioga County Surrogate's Court
20 Court Street
P.O. Box 10
Owego, NY 13827-0010



Re: In the Matter of the Estate of Antoinette A. Saraceno
File No.: 2010-3397

Dear Deborah:

Enclosed please find the following documents in regards to the above estate:

- ✓ 1. Report of Estate Fully Distributed (22NYCRR 207.42)
- ✓ 2. Affidavit of Completion of Estate Proceedings by Fiduciary
- ✓ 3. Attorney's Affirmation
- 4. Release and Discharge of Representative from distributive share in decedent's estate from the following:

✓ [REDACTED]
✓ [REDACTED]
✓ [REDACTED]
✓ [REDACTED]

- ✓ Anthony Saraceno
- ✓ Katelyn Saraceno
- ✓ Nicholas Saraceno
- ✓ Anthony Saraceno
- ✓ Andrew Saraceno
- ✓ Christopher Singleton
- ✓ Erin Singleton
- ✓ [REDACTED]
- ✓ Gregory Kniffen
- ✓ Talia Saraceno
- ✓ Nicholas Saraceno
- ✓ John Saraceno
- ✓ Vincenzo Saraceno
- ✓ Adam Henderson
- ✓ Steven Henderson
- ✓ Frank Saraceno, Sr. Executor
- ✓ Tony Saraceno a/k/a Anthony Saraceno Sr.
- ✓ Sam Saraceno a/ka Salvatore Saraceno
- ✓ John I. Saraceno, Jr. (died see attached death certificate)
- ✓ Lisa Strahley
- ✓ Kevin Strahley
- ✓ Frank Saraceno, Jr.
- ✓ Liz Saraceno

not enclosed

Please be advised that all the assets were distributed on or about 2011 and 2012. My office was able to obtain copies of cancelled checks and most of the releases and discharge which are enclosed. The ones that did not respond I have enclosed copies of cancelled checks.

I respectfully request that the estate of Antoinette A, Saraceno be closed.

Thank you for your courtesy and assistance with regard to this matter.

Very truly yours,

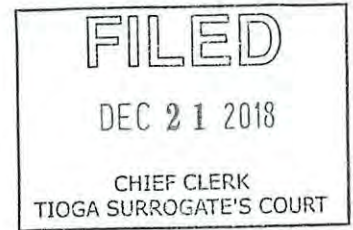


Artan Serjanej/S

AS/
Enclosures

REPORT OF STATE FULLY DISTRIBUTED (22 N.Y.C.R.R. 207.42)

SURROGATE'S COURT
TIOGA COUNTY



Estate of Antoinette A. Saraceno, Deceased

File No. 2010- 3397

Date of issuance of first permanent letters: August 26, 2011

Approximate amount of gross estate: \$ 179,876.69

Approximate amount that has been distributed to beneficiaries: \$ 179,876.69

Approximate amount remaining in fiduciary's hands at present: \$ -0-

The estate has been fully distributed, expenses paid and there is no assets remaining for liquidation.

Date of this report: 11/21/, 2018

A handwritten signature in cursive script, appearing to read "Frank Saraceno, Sr.", written over a horizontal line.

Fiduciary, Frank Saraceno, Sr.,

Address: [REDACTED]
[REDACTED]

A handwritten signature in cursive script, appearing to read "Artan Serjanej", written over a horizontal line.

Attorney for above Fiduciary

Artan Serjanej, Esq.

Address: 2304 North Street

Endwell, NY 13760

Phone: (607) 785-7160

SURROGATE'S COURT OF THE STATE OF NEW YORK - TIOGA COUNTY

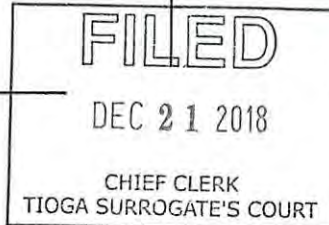
IN THE MATTER OF THE CLOSING OF THE ESTATE OF

AFFIDAVIT BY FIDUCIARY

ANTOINETTE A. SARACENO

DECEASED

STATE OF NEW YORK)
COUNTY OF BROOME) SS.:



File No: 2010-3397

FRANK SARACENO, SR, being duly sworn, deposes and says:

1. I am the estate fiduciary (executor, administrator, administrator cta).
2. I am familiar with the facts and circumstances concerning the administration of the estate.
3. Letters were issued by the court to me on APRIL 15, 2011.
4. More than 7 months have passed since the issuance of Letters (see SCPA 1802); (if less than 7 months, explain)
5. An Inventory of Assets form has been filed pursuant to Uniform Rule 207.20 and all filing fees have been paid.
6. An investigation has been made into all taxable transfers made by the deceased and the value of all assets in which the deceased had an interest. [check appropriate statement below]
☒ An estate tax return or returns were filed, all taxes assessed against the estate were paid, and a tax receipt or discharge from liability letter is on file with the court.
☐ No estate tax return (state or federal) was filed. The value of the gross estate is less than the applicable thresholds for filing such tax returns.
7. All debts, claims, funeral and administration expenses (including attorney's fees) have been paid and a final distribution of all estate assets has been made to the persons or parties entitled thereto. {Give detailed explanation if this statement cannot be made}.
8. A Receipt and Release, from every non-residuary legatee, residuary legatee, distributee (in cases of intestacy) and every other interested person is being filed with this Affidavit.
9. To my knowledge all matters involving the estate have been completed.
10. I understand that closing the estate in this manner will NOT result in a decree from the court, however, the estate will be closed based on these filings. If additional estate assets are discovered in the future, I will contact the court to open the estate and administer the assets.

Frank Saraceno, Sr.

Signature of Fiduciary

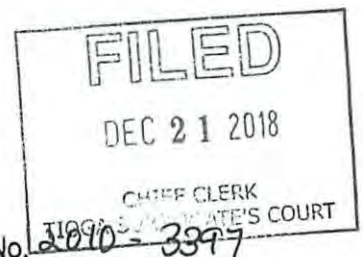
Sworn to before me this 21st day of November, 2018.

[Signature]

Notary Public
Commission Expires: 8/21/22
(Affix Stamp or Seal)



SURROGATE'S COURT OF THE STATE OF NEW YORK
COUNTY OF TIOGA



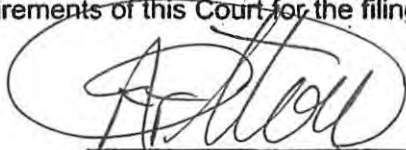
In the Matter of the Settlement of the
Estate of ANTOINETTE A. SARACENO
Deceased

File No. 2010-3397
ATTORNEY'S
AFFIRMATION

ARTAN SERIANES, an attorney admitted to practice in the courts of this
State, affirms pursuant to CPLR 2106 as follows:

- 1) I am the attorney (a member of the firm of _____)
for the above estate;
- 2) I am familiar with the facts and circumstances concerning the administration of
the estate;
- 3) Letters were issued by the Court on APRIL 15, 2011;
- 4) The filing fee initially paid was \$ 420.00. All additional filing fees have
been paid in full;
- 5) An investigation has been made into all taxable transfers made by the deceased
and into the value of all assets in which the deceased had an interest. All estate
taxes (if any) have been paid in full;
- 6) All debts, claims, funeral and estate expenses have been paid and a final
distribution of all estate assets have been made to the persons or parties entitled
thereto;
- 7) Receipts for all legacies and releases from all residuary legatees and all other
interested persons have been filed/are filed herewith/or ~~are not filed for the~~
following reasons: _____
- 8) To the best of my knowledge all matters involving the estate have been
completed;
- 9) I have complied with the requirements of this Court for the filing of this
affirmation.

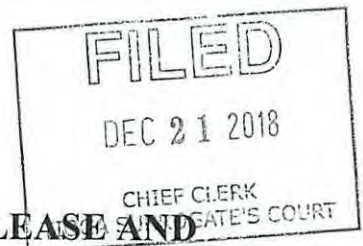
Dated: 12/7/2018


Attorney's signature

2304 NORTH STREET
ENDWELL, NY 13760
Address

(607) 785-7160
Telephone number

STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF TIOGA



**RELEASE AND
DISCHARGE OF
REPRESENTATIVE**
File No. 2010-3397

In the Matter of the Estate of

ANTOINETTE A, SARACENO

Deceased

The undersigned, being **OF FULL AGE, ACKNOWLEDGES FULL PAYMENT AND RECEIPT** of the share to which the undersigned is entitled in the estate of the above named decedent as appears below:

Payment Made By: Frank Saraceno, Sr.,- Executor

In Capacity of: Executor of the Estate

Distribution from deceased as per Will:

Monetary Gift – \$ 1000.00

(Capacity of Representative)

Kitchen Table, Chairs, dishes, glasses, Oneida

Purpose of Payment: IN FULL OF: (Check proper designation) 12 place setting silverware in Hutch

XX Undersigned's gift under decedent's will; or

☐ Undersigned's distributive share in decedent's estate; or

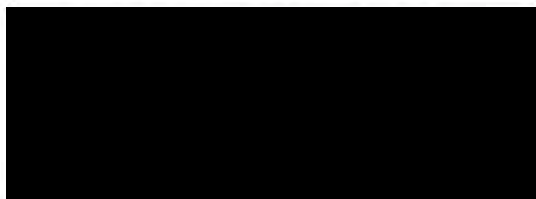
☐ Other _____

In consideration of said payment, the undersigned hereby:

1. **RELEASES AND DISCHARGES** forever the representative(s) above named of and from all responsibility and liability of every nature to the undersigned by reason of any and all matter relating to, or derived from, said estate and its administration; and
2. **REQUESTS AND EMPOWERS** the Surrogate of Tioga County, upon the filing of this instrument, to make and enter the proper decree fully and finally releasing and discharging the said representative(s) as to the undersigned; and
3. **WAIVES** the issuance and service of citation to attend any and all judicial settlements of the accounts of said representative(s); and
4. **APPEARS** voluntarily in any proceeding instituted for such judicial settlement and authorizes the personal appearance of the undersigned to be entered on the record.

**THIS IS A FULL RECEIPT, RELEASE AND DISCHARGE,
PLEASE READ BEFORE SIGNING!**


DATED: 2.3.2018



ACKNOWLEDGMENT


STATE OF NEW YORK)
)SS.:
COUNTY OF BROOME)

On the 3rd day of February in the year 2018, before me, the undersigned, a Notary Public in and for said State, personally appeared [REDACTED], personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that she executed the same in her capacity, and that by her signature on the instrument, the individual or the person upon behalf of which the individual acted, executed the instrument.




Notary Public
EXP. DATE 8/21/18





THE ESTATE OF ANTOINETTE A SARACENO
FRANK SARACENO EXEC


120
 29-1310/0213
 083


9.1.11 Date

Pay to the order of  \$ 1,000.⁰⁰/₁₀₀


One thousand and ⁰⁰/₁₀₀ Dollars

 **Citizens Bank**


For  0120




Security Features Details on Back



09072011 1817 931 6 1959392



Posting Date 2011 Sep 08
 Posting Seq No 93204172
 Account Number 
 Check Number 120
 Amount \$1,000.00

STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF TIOGA

FILED

DEC 21 2018

RELEASE AND
DISCHARGE OF
REPRESENTATIVE
File No. 2010-3397

In the Matter of the Estate of

ANTOINETTE A, SARACENO

Deceased

The undersigned, being **OF FULL AGE, ACKNOWLEDGES FULL PAYMENT AND RECEIPT** of the share to which the undersigned is entitled in the estate of the above named decedent as appears below:

Payment Made By: Frank Saraceno, Sr- Executor

In Capacity of: Executor of the Estate

Distribution from deceased as per Will:

Monetary Gift – \$ 1000.00

(Capacity of Representative)

Diamond Ring given to deceased by brothers

Purpose of Payment: IN FULL OF: (Check proper designation)

☒ **Undersigned's gift under decedent's will; or**

☐ Undersigned's distributive share in decedent's estate; or

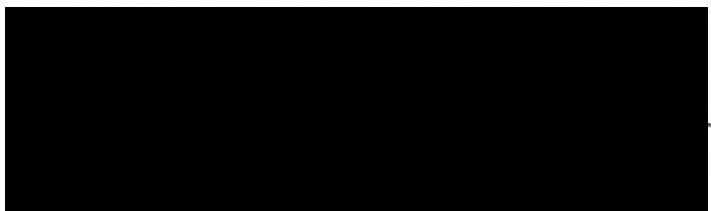
☐ Other _____

In consideration of said payment, the undersigned hereby:

1. **RELEASES AND DISCHARGES** forever the representative(s) above named of and from all responsibility and liability of every nature to the undersigned by reason of any and all matter relating to, or derived from, said estate and its administration; and
2. **REQUESTS AND EMPOWERS** the Surrogate of Tioga County, upon the filing of this instrument, to make and enter the proper decree fully and finally releasing and discharging the said representative(s) as to the undersigned; and
3. **WAIVES** the issuance and service of citation to attend any and all judicial settlements of the accounts of said representative(s); and
4. **APPEARS** voluntarily in any proceeding instituted for such judicial settlement and authorizes the personal appearance of the undersigned to be entered on the record.

THIS IS A FULL RECEIPT, RELEASE AND DISCHARGE.
PLEASE READ BEFORE SIGNING!

DATED: 3/12/18



ACKNOWLEDGMENT

STATE OF NEW YORK)
)SS.:
COUNTY OF BROOME)


On the 12th day of March, in the year 2018, before me, the undersigned, a Notary Public in and for said State, personally appeared [REDACTED], personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that she executed the same in her capacity, and that by her signature on the instrument, the individual or the person upon behalf of which the individual acted, executed the instrument.



Notary Public

EXP. DATE - 8/21/18





 **THE ESTATE OF ANTOINETTE A SARACENO**
FRANK SARACENO EXEC 119


29-1310/0213
083

9.1.11 Date

Pay to the order of [REDACTED] \$ 1,000.⁰⁰/₁₀₀


One thousand and ⁰⁰/₁₀₀ Dollars  Security Features Details on Back.

 **Citizens Bank**

For [REDACTED]  MP

[REDACTED] **0119**

Patented 12/1/00



89872811 1817 931 6 1858283

[REDACTED]

Posting Date 2011 Sep 08

Posting Seq No 93204173

Account Number [REDACTED]

Check Number 119

Amount \$1,000.00

STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF TIOGA

FILED

DEC 21 2018

CHIEF CLERK
SURROGATE'S COURT

**RELEASE AND
DISCHARGE OF
REPRESENTATIVE**
File No. 2010-3397

In the Matter of the Estate of

ANTOINETTE A, SARACENO

Deceased

The undersigned, being **OF FULL AGE, ACKNOWLEDGES FULL PAYMENT AND RECEIPT** of the share to which the undersigned is entitled in the estate of the above named decedent as appears below:

Payment Made By: Frank Saraceno, Sr- Executor

In Capacity of: Executor of the Estate

Distribution from deceased as per Will:

Monetary Gift- \$ 1000.00 Dollars

(Capacity of Representative)

Purpose of Payment: IN FULL OF: (Check proper designation)

XX Undersigned's gift under decedent's will; or

☐ Undersigned's distributive share in decedent's estate; or

☐ Other _____

In consideration of said payment, the undersigned hereby:

1. **RELEASES AND DISCHARGES** forever the representative(s) above named of and from all responsibility and liability of every nature to the undersigned by reason of any and all matter relating to, or derived from, said estate and its administration; and

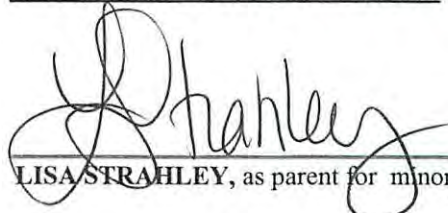
2. **REQUESTS AND EMPOWERS** the Surrogate of Tioga County, upon the filing of this instrument, to make and enter the proper decree fully and finally releasing and discharging the said representative(s) as to the undersigned; and

3. **WAIVES** the issuance and service of citation to attend any and all judicial settlements of the accounts of said representative(s); and

4. **APPEARS** voluntarily in any proceeding instituted for such judicial settlement and authorizes the personal appearance of the undersigned to be entered on the record.

THIS IS A FULL RECEIPT, RELEASE AND DISCHARGE.
PLEASE READ BEFORE SIGNING!

DATED: 2-2-10


LISA STRAHLEY, as parent for minor [REDACTED]

ACKNOWLEDGMENT

STATE OF NEW YORK)
)SS.:
COUNTY OF BROOME)

On the 2nd day of February, in the year 2018, before me, the undersigned, a Notary Public in and for said State, personally appeared **LISA STRAHLEY** as parent for minor [REDACTED], personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that she executed the same in her capacity, and that by her signature on the instrument, the individual or the person upon behalf of which the individual acted, executed the instrument.

Adlon

Notary Public
EXP. DATE 8/21/18



THE ESTATE OF ANTOINETTE A SARACENO
FRANK SARACENO EXEC


121

9.1.11 Date

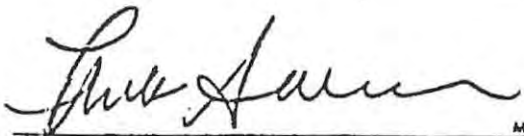
29-1310/0213
083

Pay to the order of [REDACTED] \$ 1,000.00/100

One thousand and 00/100 Dollars

 Citizens Bank

For [REDACTED]



0121

Forward Charge

[illegible]

Posting Date	2011 Sep 08
Posting Seq No	93204121
Account Number	
Check Number	121
Amount	\$1,000.00

STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF TIOGA

FILED

DEC 21 2018

RELEASE AND DISCHARGE OF
CHIEF CLERK
TIOGA SURROGATE'S COURT
REPRESENTATIVE
File No. 2010-3397

In the Matter of the Estate of

ANTOINETTE A, SARACENO

Deceased

The undersigned, being **OF FULL AGE, ACKNOWLEDGES FULL PAYMENT AND RECEIPT** of the share to which the undersigned is entitled in the estate of the above named decedent as appears below:

Payment Made By: Frank Saraceno, Sr- Executor

In Capacity of: Executor of the Estate

Distribution from deceased as per Will:

Monetary Gift - \$1000.00

(Capacity of Representative)

Purpose of Payment: IN FULL OF: (Check proper designation)

XX Undersigned's gift under decedent's will; or

☐ Undersigned's distributive share in decedent's estate; or

☐ Other _____

In consideration of said payment, the undersigned hereby:

1. **RELEASES AND DISCHARGES** forever the representative(s) above named of and from all responsibility and liability of every nature to the undersigned by reason of any and all matter relating to, or derived from, said estate and its administration; and


2. **REQUESTS AND EMPOWERS** the Surrogate of Tioga County, upon the filing of this instrument, to make and enter the proper decree fully and finally releasing and discharging the said representative(s) as to the undersigned; and

3. **WAIVES** the issuance and service of citation to attend any and all judicial settlements of the accounts of said representative(s); and

4. **APPEARS** voluntarily in any proceeding instituted for such judicial settlement and authorizes the personal appearance of the undersigned to be entered on the record.

THIS IS A FULL RECEIPT, RELEASE AND DISCHARGE.
PLEASE READ BEFORE SIGNING!

DATED: 2-2-10


LISA STRAHLEY, as parent for minor [REDACTED]

ACKNOWLEDGMENT

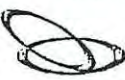
STATE OF NEW YORK)
)SS.:
COUNTY OF BROOME)


On the 2nd day of February, in the year 2018, before me, the undersigned, a Notary Public in and for said State, personally appeared **LISA STRAHLEY**, as parent for minor [REDACTED], personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that she executed the same in her capacity, and that by her signature on the instrument, the individual or the person upon behalf of which the individual acted, executed the instrument.

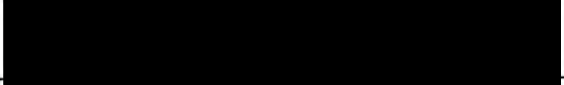
Arden


Notary Public
EXP DATE 8/21/18


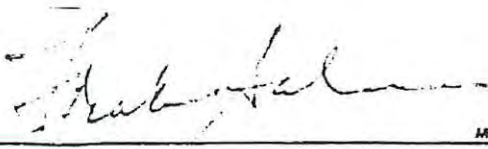



 **THE ESTATE OF ANTOINETTE A SARACENO**
FRANK SARACENO EXEC 123

 9.1.11 28-1310/0213
083
Date




Pay to the order of  \$ 1,000.00/100


One thousand and 00/100 Dollars  Security Features
Change on
Back.

 **Citizens Bank** 

For  0123

Net and Cash

Posting Date 2011 Sep 08
Posting Seq No 93204171
Account Number 
Check Number 123
Amount \$1,000.00

VII

STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF TIOGA

FILED

DEC 21 2018

RELEASE AND
DISCHARGE OF
REPRESENTATIVE
File No. 2010-3397

In the Matter of the Estate of

ANTOINETTE A, SARACENO

Deceased

The undersigned, being **OF FULL AGE, ACKNOWLEDGES FULL PAYMENT AND RECEIPT** of the share to which the undersigned is entitled in the estate of the above named decedent as appears below:

Payment Made By: Frank Saraceno, Sr- Executor

In Capacity of: Executor of the Estate

Distribution from decedent's estate according to her Will:

Monetary Gift - \$1000.00

(Capacity of Representative)

Purpose of Payment: IN FULL OF: (Check proper designation)

XX Undersigned's gift under decedent's will; or

☐ Undersigned's distributive share in decedent's estate; or

☐ Other _____

In consideration of said payment, the undersigned hereby:

1. **RELEASES AND DISCHARGES** forever the representative(s) above named of and from all responsibility and liability of every nature to the undersigned by reason of any and all matter relating to, or derived from, said estate and its administration; and

2. **REQUESTS AND EMPOWERS** the Surrogate of Tioga County, upon the filing of this instrument, to make and enter the proper decree fully and finally releasing and discharging the said representative(s) as to the undersigned; and

3. **WAIVES** the issuance and service of citation to attend any and all judicial settlements of the accounts of said representative(s); and

4. **APPEARS** voluntarily in any proceeding instituted for such judicial settlement and authorizes the personal appearance of the undersigned to be entered on the record.

THIS IS A FULL RECEIPT, RELEASE AND DISCHARGE.
PLEASE READ BEFORE SIGNING!

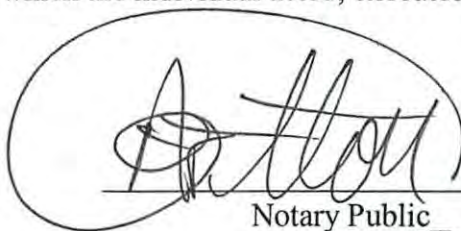
DATED: 9/12/18


ANTHONY SARACENO

ACKNOWLEDGMENT


STATE OF NEW YORK)
COUNTY OF BROOME)SS.:


On the 12 day of SEPTEMBER, in the year 2018, before me, the undersigned, a Notary Public in and for said State, personally appeared **ANTHONY SARACENO**, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual or the person upon behalf of which the individual acted, executed the instrument.




Notary Public
EXP. DATE 8/21/22





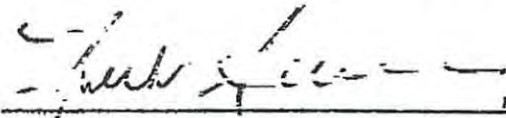
 **THE ESTATE OF ANTOINETTE A SARACENO**
FRANK SARACENO EXEC 128


 **KJG** 9.1.11 Date 28-1310/0213
083

Pay to the order of Anthony Saraceno \$ 1,000.00/100


One Thousand and 00/100 Dollars  Security Features Details on Back

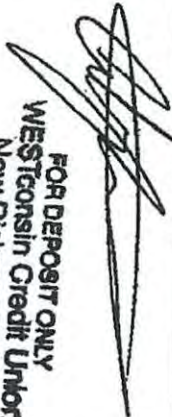
 **Citizens Bank**


For   MP

 **0128**

United States




FOR DEPOSIT ONLY
WESTCONSIN Credit Union
New Richmond, WI

Posting Date 2011 Sep 15
 Posting Seq No 93623820
 Account Number 
 Check Number 128
 Amount \$1,000.00

STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF TIOGA

FILED

DEC 21 2018

CHIEF CLERK

TIOGA SURROGATE'S COURT

**RELEASE AND
DISCHARGE OF
REPRESENTATIVE**
File No. 2010-3397

In the Matter of the Estate of

ANTOINETTE A, SARACENO

Deceased

The undersigned, being **OF FULL AGE, ACKNOWLEDGES FULL PAYMENT AND RECEIPT** of the share to which the undersigned is entitled in the estate of the above named decedent as appears below:

Payment Made By: Frank Saraceno, Sr- Executor

In Capacity of: Executor of the Estate

Distribution from decedent's according to a Will:

Monetary Gift - \$1000.00

(Capacity of Representative)

Purpose of Payment: IN FULL OF: (Check proper designation)

☒ **Undersigned's gift under decedent's will; or**

☐ Undersigned's distributive share in decedent's estate; or

☐ Other _____

In consideration of said payment, the undersigned hereby:

1. **RELEASES AND DISCHARGES** forever the representative(s) above named of and from all responsibility and liability of every nature to the undersigned by reason of any and all matter relating to, or derived from, said estate and its administration; and

2. **REQUESTS AND EMPOWERS** the Surrogate of Tioga County, upon the filing of this instrument, to make and enter the proper decree fully and finally releasing and discharging the said representative(s) as to the undersigned; and

3. **WAIVES** the issuance and service of citation to attend any and all judicial settlements of the accounts of said representative(s); and

4. **APPEARS** voluntarily in any proceeding instituted for such judicial settlement and authorizes the personal appearance of the undersigned to be entered on the record.

THIS IS A FULL RECEIPT, RELEASE AND DISCHARGE.
PLEASE READ BEFORE SIGNING!

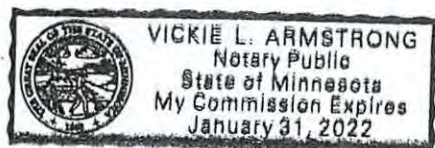
DATED: 8/29/18


KATELYN SARACENO

ACKNOWLEDGMENT

STATE OF Minnesota)
)SS.:
COUNTY OF Washington)

On the 29th day of August, in the year 2018, before me, the undersigned, a Notary Public in and for said State, personally appeared **KATELYN SARACENO**, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that she executed the same in her capacity, and that by her signature on the instrument, the individual or the person upon behalf of which the individual acted, executed the instrument.



Vickie Armstrong
Notary Public

THE ESTATE OF ANTOINETTE A SARACENO
FRANK SARACENO EXEC


138

29-1310/0213
083

Date 9-1-11

Pay to the order of KATELYN SARACENO \$ 1000.00

ONE THOUSAND 00/100 Dollars

 **Citizens Bank**

For [Signature]

0138

Harford Clerico

FOR DEPOSIT ONLY
 WESTCONSIN CREDIT UNION
 Hudson, WI

Katelyn Saraceno

Posting Date 2011 Sep 19

Posting Seq No 92785240

Account Number [REDACTED]

Check Number 138

Amount \$1,000.00

STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF TIOGA

FILED

DEC 21 2018

RELEASE AND
DISCHARGE OF
REPRESENTATIVE
File No. 2010-3397

In the Matter of the Estate of

ANTOINETTE A, SARACENO

Deceased

The undersigned, being **OF FULL AGE, ACKNOWLEDGES FULL PAYMENT AND RECEIPT** of the share to which the undersigned is entitled in the estate of the above named decedent as appears below:

Payment Made By: Frank Saraceno, Sr- Executor

In Capacity of: Executor of the Estate

Distribution from decedent's estate according to her Will:

Monetary Gift - \$1000.00

(Capacity of Representative)

Purpose of Payment: IN FULL OF: (Check proper designation)

☒ **Undersigned's gift under decedent's will; or**

☐ Undersigned's distributive share in decedent's estate; or

☐ Other _____

In consideration of said payment, the undersigned hereby:

1. **RELEASES AND DISCHARGES** forever the representative(s) above named of and from all responsibility and liability of every nature to the undersigned by reason of any and all matter relating to, or derived from, said estate and its administration; and

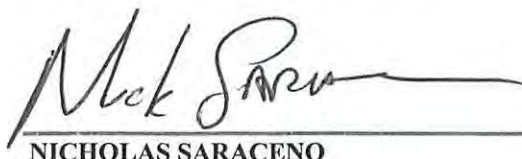
2. **REQUESTS AND EMPOWERS** the Surrogate of Tioga County, upon the filing of this instrument, to make and enter the proper decree fully and finally releasing and discharging the said representative(s) as to the undersigned; and

3. **WAIVES** the issuance and service of citation to attend any and all judicial settlements of the accounts of said representative(s); and

4. **APPEARS** voluntarily in any proceeding instituted for such judicial settlement and authorizes the personal appearance of the undersigned to be entered on the record.

THIS IS A FULL RECEIPT, RELEASE AND DISCHARGE.
PLEASE READ BEFORE SIGNING!

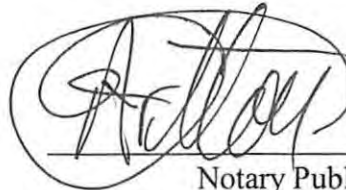
DATED: 9/6/18


NICHOLAS SARACENO

ACKNOWLEDGMENT

STATE OF NEW YORK)
COUNTY OF BROOME)SS.:

On the 6 day of SEPTEMBER, in the year 2018, before me, the undersigned, a Notary Public in and for said State, personally appeared **NICHOLAS SARACENO**, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual or the person upon behalf of which the individual acted, executed the instrument.



Notary Public
EXR DATE 8/21/18



STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF TIOGA

FILED

DEC 21 2018

RELEASE AND
DISCHARGE OF
REPRESENTATIVE
File No. 2010-3397
CHIEF CLERK
TIOGA SURROGATE'S COURT

In the Matter of the Estate of

ANTOINETTE A, SARACENO

Deceased

The undersigned, being **OF FULL AGE, ACKNOWLEDGES FULL PAYMENT AND RECEIPT** of the share to which the undersigned is entitled in the estate of the above named decedent as appears below:

Payment Made By: Frank Saraceno, Sr- Executor

In Capacity of: Executor of the Estate

Distribution from decedent's estate according to her Will:

Monetary Gift - \$1000.00

(Capacity of Representative)

Purpose of Payment: IN FULL OF: (Check proper designation)

XX Undersigned's gift under decedent's will; or

☒ Undersigned's distributive share in decedent's estate; or

☐ Other _____

In consideration of said payment, the undersigned hereby:

1. **RELEASES AND DISCHARGES** forever the representative(s) above named of and from all responsibility and liability of every nature to the undersigned by reason of any and all matter relating to, or derived from, said estate and its administration; and
2. **REQUESTS AND EMPOWERS** the Surrogate of Tioga County, upon the filing of this instrument, to make and enter the proper decree fully and finally releasing and discharging the said representative(s) as to the undersigned; and
3. **WAIVES** the issuance and service of citation to attend any and all judicial settlements of the accounts of said representative(s); and
4. **APPEARS** voluntarily in any proceeding instituted for such judicial settlement and authorizes the personal appearance of the undersigned to be entered on the record.

THIS IS A FULL RECEIPT, RELEASE AND DISCHARGE.
PLEASE READ BEFORE SIGNING!

DATED: 12/7/18

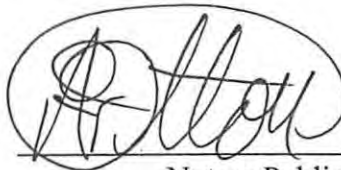


ANTHONY SARACENO

ACKNOWLEDGMENT

STATE OF NEW YORK)
COUNTY OF Broome)SS.:

On the 7th day of December, in the year 2018, before me, the undersigned, a Notary Public in and for said State, personally appeared **ANTHONY SARACENO**, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual or the person upon behalf of which the individual acted, executed the instrument.



Notary Public
EXP. DATE 8/21/22



STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF TIOGA

FILED

DEC 21 2018

CHIEF CLERK
SURROGATE'S COURT

**RELEASE AND
DISCHARGE OF
REPRESENTATIVE**
File No. 2010-3397

In the Matter of the Estate of

ANTOINETTE A, SARACENO

Deceased

The undersigned, being **OF FULL AGE, ACKNOWLEDGES FULL PAYMENT AND RECEIPT** of the share to which the undersigned is entitled in the estate of the above named decedent as appears below:

Payment Made By: Frank Saraceno, Sr- Executor

In Capacity of: Executor of the Estate

Distribution from decedent's estate according to her Will:

Monetary Gift- \$1000.00

(Capacity of Representative)

Purpose of Payment: IN FULL OF: (Check proper designation)

XX Undersigned's gift under decedent's will; or

☐ Undersigned's distributive share in decedent's estate; or

☐ Other _____

In consideration of said payment, the undersigned hereby:

1. **RELEASES AND DISCHARGES** forever the representative(s) above named of and from all responsibility and liability of every nature to the undersigned by reason of any and all matter relating to, or derived from, said estate and its administration; and

2. **REQUESTS AND EMPOWERS** the Surrogate of Tioga County, upon the filing of this instrument, to make and enter the proper decree fully and finally releasing and discharging the said representative(s) as to the undersigned; and

3. **WAIVES** the issuance and service of citation to attend any and all judicial settlements of the accounts of said representative(s); and

4. **APPEARS** voluntarily in any proceeding instituted for such judicial settlement and authorizes the personal appearance of the undersigned to be entered on the record.

THIS IS A FULL RECEIPT, RELEASE AND DISCHARGE.
PLEASE READ BEFORE SIGNING!

DATED: 9/10/18

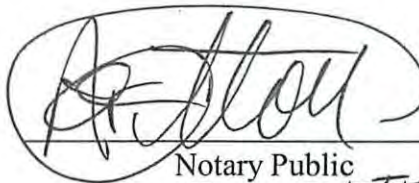


ANDREW SARACENO

ACKNOWLEDGMENT

STATE OF New York)
COUNTY OF BROOME)SS.:


On the 1st day of SEPTEMBER, in the year 2018, before me, the undersigned, a Notary Public in and for said State, personally appeared **ANDREW SARACENO**, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual or the person upon behalf of which the individual acted, executed the instrument.




Notary Public


EXP. DATE 8/21/22






 **THE ESTATE OF ANTOINETTE A SARACENO**
FRANK SARACENO EXEC 126


 9.1.11 29-1310/0213
083

Pay to the order of Andrew Saraceno \$ 1,000.00/100

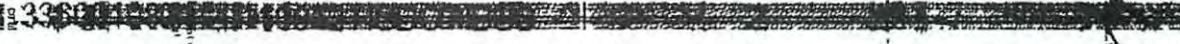
One thousand and 00/100 Dollars  Security Features Details on Back


 **Citizens Bank**

For   MP

 **0126**

Harland Clarke

 *Andrew Saraceno*

Posting Date 2011 Sep 12
Posting Seq No 90278300
Account Number 
Check Number 126
Amount \$1,000.00

STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF TIOGA

In the Matter of the Estate of

ANTOINETTE A. SARACENO

Deceased

FILED

DEC 21 2013

RELEASE AND
DISCHARGE OF
REPRESENTATIVE
File No. 2010-3397

The undersigned, being **OF FULL AGE, ACKNOWLEDGES FULL PAYMENT AND RECEIPT** of the share to which the undersigned is entitled in the estate of the above named decedent as appears below:

Distribution Made By: **Frank Saraceno, Sr.,**

In Capacity of: Executor

Amount of Payment- \$

(Capacity of Representative)

Purpose of Payment: IN FULL OF: (Check proper designation)

XX Undersigned's gift under decedent's will; or

☐ Undersigned's distributive share in decedent's estate; or

☐ Other –

In consideration of said payment, the undersigned hereby:

1. **RELEASES AND DISCHARGES** forever the representative(s) above named of and from all responsibility and liability of every nature to the undersigned by reason of any and all matter relating to, or derived from, said estate and its administration; and

2. **REQUESTS AND EMPOWERS** the Surrogate of Broome County, upon the filing of this instrument, to make and enter the proper decree fully and finally releasing and discharging the said representative(s) as to the undersigned; and

3. **WAIVES** the issuance and service of citation to attend any and all judicial settlements of the accounts of said representative(s); and

4. **APPEARS** voluntarily in any proceeding instituted for such judicial settlement and authorizes the personal appearance of the undersigned to be entered on the record.

THIS IS A FULL RECEIPT, RELEASE AND DISCHARGE,
PLEASE READ BEFORE SIGNING!

DATED: 9/4/11

Christopher Singleton
CHRISTOPHER SINGLETON



THE ESTATE OF ANTOINETTE A SARACENO
FRANK SARACENO EXEC

133

9.1.11

28-1310/0213
083Pay to the
order of

Chris Singleton

Date

\$ 1,000.⁰⁰/₁₀₀One thousand and ⁰⁰/₁₀₀

Dollars

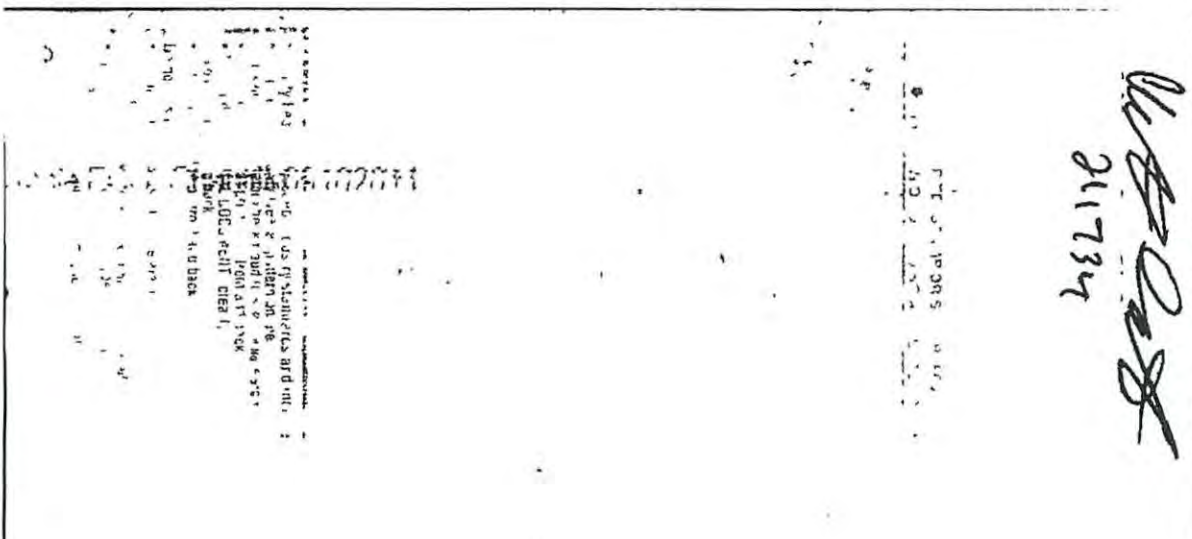
Security
Features
Details on
Back

Citizens Bank

For

⑆021313103⑆ 4010871155⑈ 0133

STANDARD



Posting Date 2011 Sep 13

Posting Seq No 94291417

Account Number

Check Number 133

Amount \$1,000.00

ACKNOWLEDGMENT

STATE OF NEW YORK)
)SS.:
COUNTY OF BROOME)

On the ____ day of September, in the year 2011, before me, the undersigned, a Notary Public in and for said State, personally appeared **CHRISTOPHER SINGLETON**, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual or the person upon behalf of which the individual acted, executed the instrument.

Notary Public

FILED

DEC 21 2018

STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF TIOGA

In the Matter of the Estate of

ANTOINETTE A, SARACENO

Deceased

RELEASE AND
DISCHARGE OF
REPRESENTATIVE
File No. 2010-3397
CHIEF CLERK
SURROGATE'S COURT

The undersigned, being **OF FULL AGE, ACKNOWLEDGES FULL PAYMENT AND RECEIPT** of the share to which the undersigned is entitled in the estate of the above named decedent as appears below:

Payment Made By: Frank Saraceno, Sr- Executor

In Capacity of: Executor of the Estate

Distribution from deceased as per Will:

Monetary Gift- \$1000.00 Dollars

(Capacity of Representative)

Deceased mother's diamond ring

Purpose of Payment: IN FULL OF: (Check proper designation)

☒ **Undersigned's gift under decedent's will; or**

☐ Undersigned's distributive share in decedent's estate; or

☐ Other _____

In consideration of said payment, the undersigned hereby:

1. **RELEASES AND DISCHARGES** forever the representative(s) above named of and from all responsibility and liability of every nature to the undersigned by reason of any and all matter relating to, or derived from, said estate and its administration; and
2. **REQUESTS AND EMPOWERS** the Surrogate of Tioga County, upon the filing of this instrument, to make and enter the proper decree fully and finally releasing and discharging the said representative(s) as to the undersigned; and
3. **WAIVES** the issuance and service of citation to attend any and all judicial settlements of the accounts of said representative(s); and
4. **APPEARS** voluntarily in any proceeding instituted for such judicial settlement and authorizes the personal appearance of the undersigned to be entered on the record.

THIS IS A FULL RECEIPT, RELEASE AND DISCHARGE.
PLEASE READ BEFORE SIGNING!

DATED: 8/24/18


ERIN SINGLETON

ACKNOWLEDGMENT

STATE OF NEW YORK)
)SS.:
COUNTY OF BROOME)

On the 24 day of August, in the year 2018, before me, the undersigned, a Notary Public in and for said State, personally appeared **ERIN SINGLETON**, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual or the person upon behalf of which the individual acted, executed the instrument.



Notary Public

MARTIN W. JOHNSON
Notary Public - State of New York
No. 01JO6098402
Qualified in Broome County
My Commission Expires Sep. 08, 2019

THE ESTATE OF ANTOINETTE A SARACENO
FRANK SARACENO EXEC

132

23-1314213
001

9.1.11 Date

Pay to the order of Erin Singleton \$ 1,000.00/100

One Thousand and 00/100 Dollars

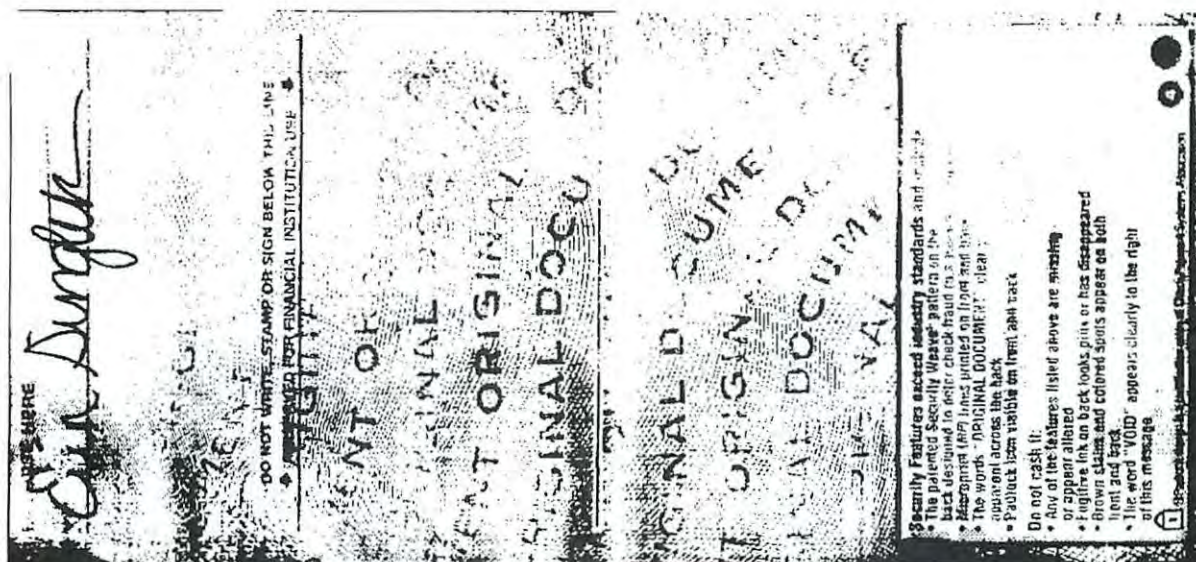
Citizens Bank

For [Redacted]

[Signature]

0132

Holder's Check



Posting Date 2011 Sep 07

Posting Seq No 90099760

Account Number [Redacted]

Check Number 132

Amount \$1,000.00

STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF TIOGA

In the Matter of the Estate of

ANTOINETTE A. SARACENO

Deceased

FILED

DEC 21 2018

RELEASE AND
DISCHARGE OF
REPRESENTATIVE
File No. 2010-3397

CHIEF CLERK
SURROGATE'S COURT

The undersigned, being **OF FULL AGE, ACKNOWLEDGES FULL PAYMENT AND RECEIPT** of the share to which the undersigned is entitled in the estate of the above named decedent as appears below:

Distribution Made By: **Frank Saraceno, Sr.,**

In Capacity of: Executor

Amount of Payment- \$

(Capacity of Representative)

Purpose of Payment: IN FULL OF: (Check proper designation)

XX Undersigned's gift under decedent's will; or

☐ Undersigned's distributive share in decedent's estate; or

☐ Other –

1000.00

In consideration of said payment, the undersigned hereby:

1. **RELEASES AND DISCHARGES** forever the representative(s) above named of and from all responsibility and liability of every nature to the undersigned by reason of any and all matter relating to, or derived from, said estate and its administration; and

2. **REQUESTS AND EMPOWERS** the Surrogate of Broome County, upon the filing of this instrument, to make and enter the proper decree fully and finally releasing and discharging the said representative(s) as to the undersigned; and

3. **WAIVES** the issuance and service of citation to attend any and all judicial settlements of the accounts of said representative(s); and

4. **APPEARS** voluntarily in any proceeding instituted for such judicial settlement and authorizes the personal appearance of the undersigned to be entered on the record.

THIS IS A FULL RECEIPT, RELEASE AND DISCHARGE.
PLEASE READ BEFORE SIGNING!

DATED:

9/3/11

Cathy Saraceno

CATHY SARACENO, as parent for

ACKNOWLEDGMENT

STATE OF NEW YORK)
)SS.:
COUNTY OF BROOME)

On the ____ day of September, in the year 2011, before me, the undersigned, a Notary Public in and for said State, personally appeared **CATHY SARACENO** as parent for minor [REDACTED], personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual or the person upon behalf of which the individual acted, executed the instrument.

Notary Public



THE ESTATE OF ANTOINETTE A SARACENO
FRANK SARACENO EXEC

130

9.1.11

20-1310/0213
083

Date

Pay to the
order of\$ 1,000.⁰⁰/₁₀₀One thousand and ⁰⁰/₁₀₀

Dollars

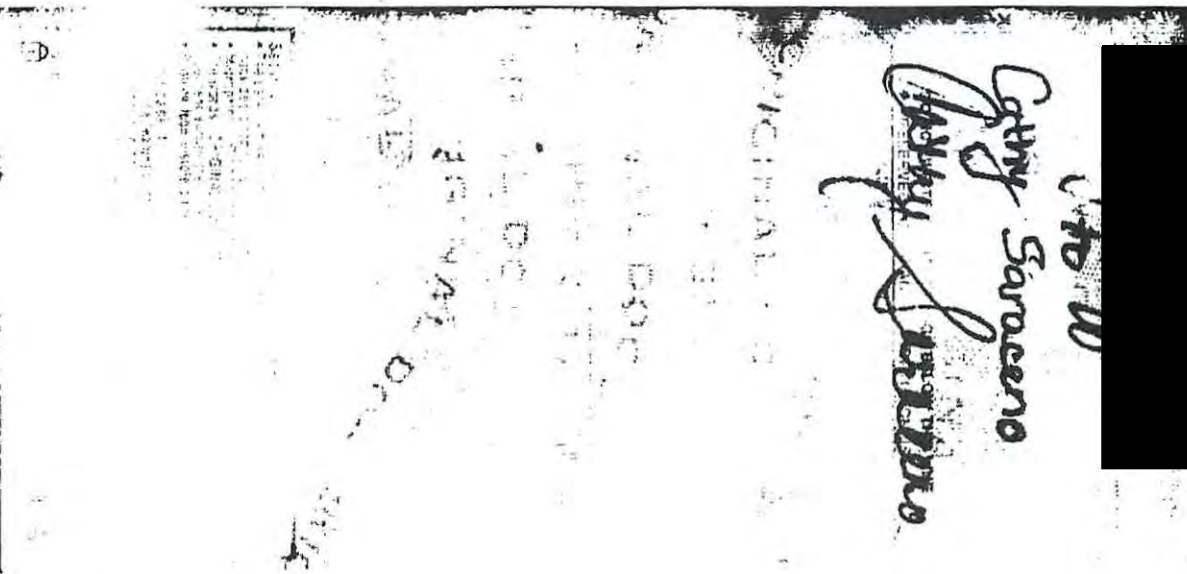
Security
Features
Details on
Back

Citizens Bank

For

0130

Harland Clarke



Posting Date 2011 Sep 23
Posting Seq No 96417280
Account Number [REDACTED]
Check Number 130
Amount \$1,000.00

STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF TIOGA

In the Matter of the Estate of

ANTOINETTE A. SARACENO

Deceased

FILED

DEC 21 2018

RELEASE AND
DISCHARGE OF
CHIEF CLERK
JUDICIAL SURROGATE'S COURT
REPRESENTATIVE
File No. 2010-3397

The undersigned, being **OF FULL AGE, ACKNOWLEDGES FULL PAYMENT AND RECEIPT** of the share to which the undersigned is entitled in the estate of the above named decedent as appears below:

Distribution Made By: **Frank Saraceno, Sr.,**

In Capacity of: Executor

Amount of Payment- \$ 1800.00

(Capacity of Representative)

Purpose of Payment: IN FULL OF: (Check proper designation)

XX Undersigned's gift under decedent's will; or

☐ Undersigned's distributive share in decedent's estate; or

☐ Other –

In consideration of said payment, the undersigned hereby:

1. **RELEASES AND DISCHARGES** forever the representative(s) above named of and from all responsibility and liability of every nature to the undersigned by reason of any and all matter relating to, or derived from, said estate and its administration; and

2. **REQUESTS AND EMPOWERS** the Surrogate of Broome County, upon the filing of this instrument, to make and enter the proper decree fully and finally releasing and discharging the said representative(s) as to the undersigned; and

3. **WAIVES** the issuance and service of citation to attend any and all judicial settlements of the accounts of said representative(s); and

4. **APPEARS** voluntarily in any proceeding instituted for such judicial settlement and authorizes the personal appearance of the undersigned to be entered on the record.

THIS IS A FULL RECEIPT, RELEASE AND DISCHARGE.
PLEASE READ BEFORE SIGNING!

DATED: 9/3/11

Guy Kniffen
GREGORY KNIFFEN

ACKNOWLEDGMENT

STATE OF NEW YORK)
)SS.:
COUNTY OF BROOME)

On the ____ day of September, in the year 2011, before me, the undersigned, a Notary Public in and for said State, personally appeared **GREGORY KNIFFEN**, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual or the person upon behalf of which the individual acted, executed the instrument.

Notary Public

STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF TIOGA

FILED

DEC 21 2013

RELEASE AND
DISCHARGE OF
CHIEF CLERK
TIOGA SURROGATE'S COURT
REPRESENTATIVE
File No. 2010-3397

In the Matter of the Estate of

ANTOINETTE A, SARACENO

Deceased

The undersigned, being **OF FULL AGE, ACKNOWLEDGES FULL PAYMENT AND RECEIPT** of the share to which the undersigned is entitled in the estate of the above named decedent as appears below:

Payment Made By: Frank Saraceno, Sr- Executor

In Capacity of: Executor of the Estate

Distribution from decedent's estate according to her Will:

Monetary Gift- \$1000.00

(Capacity of Representative)

Purpose of Payment: IN FULL OF: (Check proper designation)

☒ **Undersigned's gift under decedent's will; or**

☐ Undersigned's distributive share in decedent's estate; or

☐ Other _____

In consideration of said payment, the undersigned hereby:

1. **RELEASES AND DISCHARGES** forever the representative(s) above named of and from all responsibility and liability of every nature to the undersigned by reason of any and all matter relating to, or derived from, said estate and its administration; and
2. **REQUESTS AND EMPOWERS** the Surrogate of Tioga County, upon the filing of this instrument, to make and enter the proper decree fully and finally releasing and discharging the said representative(s) as to the undersigned; and
3. **WAIVES** the issuance and service of citation to attend any and all judicial settlements of the accounts of said representative(s); and
4. **APPEARS** voluntarily in any proceeding instituted for such judicial settlement and authorizes the personal appearance of the undersigned to be entered on the record.

THIS IS A FULL RECEIPT, RELEASE AND DISCHARGE.
PLEASE READ BEFORE SIGNING!

DATED: 9/10/18

Talia Saraceno
TALIA SARACENO


ACKNOWLEDGMENT

STATE OF NEW YORK)
)SS.:
COUNTY OF Kings)

On the 13th day of September, in the year 2018, before me, the undersigned, a Notary Public in and for said State, personally appeared **TALIA SARACENO**, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that she executed the same in her capacity, and that by her signature on the instrument, the individual or the person upon behalf of which the individual acted, executed the instrument.

ALLISON THOMPSON
Notary Public - State of New York
No. 01TH6099607
Qualified in Kings County
My Commission
Expires Sept. 29, 20 19



09/13/2018
Notary Public


 **THE ESTATE OF ANTOINETTE A SARACENO**
FRANK SARACENO EXEC 129

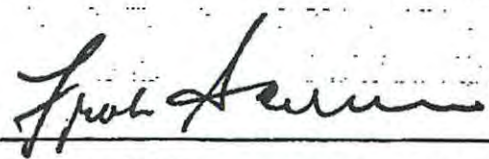
[REDACTED] 9.1.11 29-1310/0213
003

Date

Pay to the order of Talia Saraceno \$ 1,000.00/100

One thousand and 00/100 Dollars  Security Features: Durable Ink

 **Citizens Bank**

For 

[REDACTED] 0129 ⑈0000100000⑈

☒ **Security Features** are read industry standards and include:

- The paper has Security Weave pattern on the back designed to deter check fraud (a 3-ply 40% cotton)
- Microprint lines printed on front and back
- The words "VOID" printed clearly across the back
- The words "VOID" printed clearly across the back
- Do not cash if:
- Any of the features listed above are missing or appear altered
- Faint lines or no back, pink or has disappeared from and 2x4
- Brown stains and colored spots appear on both
- The word "VOID" appears clearly to the right of this message

DO NOT WRITE, STAMP OR SIGN BELOW THE LINE.
 1. SIGNATURE TOP FINANCIAL INSTITUTION

Posting Date 2011 Sep 13
 Posting Seq No 94004166
 Account Number [REDACTED]
 Check Number 129
 Amount \$1,000.00

STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF TIOGA

FILED

DEC 21 2018

RELEASE AND
DISCHARGE OF
TIOGA SURROGATE'S COURT
File No. 2010-3397

In the Matter of the Estate of

ANTOINETTE A, SARACENO

Deceased

The undersigned, being **OF FULL AGE, ACKNOWLEDGES FULL PAYMENT AND RECEIPT** of the share to which the undersigned is entitled in the estate of the above named decedent as appears below:

Payment Made By: Frank Saraceno, Sr- Executor

In Capacity of: Executor of the Estate

Distribution from deceased as per Will:

Monetary Gift- \$1000.00

(Capacity of Representative)

Purpose of Payment: IN FULL OF: (Check proper designation)

☒ **Undersigned's gift under decedent's will; or**

☐ Undersigned's distributive share in decedent's estate; or

☐ Other _____

In consideration of said payment, the undersigned hereby:

1. **RELEASES AND DISCHARGES** forever the representative(s) above named of and from all responsibility and liability of every nature to the undersigned by reason of any and all matter relating to, or derived from, said estate and its administration; and

2. **REQUESTS AND EMPOWERS** the Surrogate of Tioga County, upon the filing of this instrument, to make and enter the proper decree fully and finally releasing and discharging the said representative(s) as to the undersigned; and

3. **WAIVES** the issuance and service of citation to attend any and all judicial settlements of the accounts of said representative(s); and

4. **APPEARS** voluntarily in any proceeding instituted for such judicial settlement and authorizes the personal appearance of the undersigned to be entered on the record.

THIS IS A FULL RECEIPT, RELEASE AND DISCHARGE.
PLEASE READ BEFORE SIGNING!

DATED: 3/12/18


JOHN SARACENO, JR.

ACKNOWLEDGMENT

STATE OF NEW YORK)
)SS.:
COUNTY OF BROOME)

On the 12th day of MARCH 2018 in the year 2018, before me, the undersigned, a Notary Public in and for said State, personally appeared **JOHN SARACENO, JR.**, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual or the person upon behalf of which the individual acted, executed the instrument.



Ashley M. Johnson
Notary Public

THE ESTATE OF ANTOINETTE A SARACENO
FRANK SARACENO EXEC


134

9.1.11 Date

28-1310/0213
083

Pay to the order of John Saraceno Jr. \$ 1,000.⁰⁰/₁₀₀

One Thousand and ⁰⁰/₁₀₀ Dollars

 **Citizens Bank**


For Frank Saraceno

0134 ⑈0000100000⑈

National Check

Posting Date 2011 Sep 19

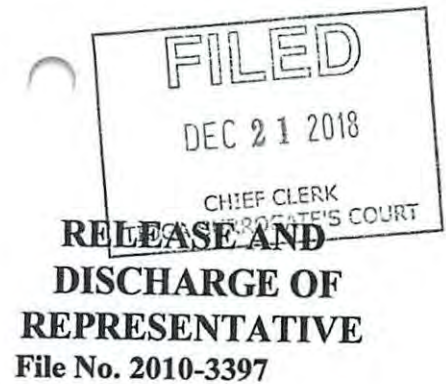
Posting Seq No 92466411

Account Number 

Check Number 134

Amount \$1,000.00

STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF TIOGA



In the Matter of the Estate of

ANTOINETTE A, SARACENO

Deceased

The undersigned, being **OF FULL AGE, ACKNOWLEDGES FULL PAYMENT AND RECEIPT** of the share to which the undersigned is entitled in the estate of the above named decedent as appears below:

Payment Made By: Frank Saraceno, Sr- Executor

In Capacity of: Executor of the Estate

Distribution from deceased as per Will:

Monetary Gift - \$1000.00

(Capacity of Representative)

Purpose of Payment: IN FULL OF: (Check proper designation)

XX Undersigned's gift under decedent's will; or

☐ Undersigned's distributive share in decedent's estate; or

☐ Other _____

In consideration of said payment, the undersigned hereby:

1. **RELEASES AND DISCHARGES** forever the representative(s) above named of and from all responsibility and liability of every nature to the undersigned by reason of any and all matter relating to, or derived from, said estate and its administration; and
2. **REQUESTS AND EMPOWERS** the Surrogate of Tioga County, upon the filing of this instrument, to make and enter the proper decree fully and finally releasing and discharging the said representative(s) as to the undersigned; and
3. **WAIVES** the issuance and service of citation to attend any and all judicial settlements of the accounts of said representative(s); and
4. **APPEARS** voluntarily in any proceeding instituted for such judicial settlement and authorizes the personal appearance of the undersigned to be entered on the record.

**THIS IS A FULL RECEIPT, RELEASE AND DISCHARGE,
PLEASE READ BEFORE SIGNING!**

DATED: 3/12/18

Vincenzo Saraceno
VINCENZO SARACENO

ACKNOWLEDGMENT

STATE OF NEW YORK)
)SS.:
COUNTY OF BROOME)

On the 12th day of MARCH, in the year 2018, before me, the undersigned, a Notary Public in and for said State, personally appeared **VINCENZO SARACENO**, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual or the person upon behalf of which the individual acted, executed the instrument.



Ashley M. Johnson
Notary Public



THE ESTATE OF ANTOINETTE A SARACENO
FRANK SARACENO EXEC

136

28-1310/0213
003

9.1.11

Date

Pay to the
order of

Vinny Saraceno

\$ 1,000.00/100

One thousand and 00/100

Dollars

Security
Features
Details on
Back

Citizens Bank

For

0136

Security Features exceed industry standards and include:


- The inclusion of security features in the back of the check to help you verify the authenticity of the check.
- Microprint text: Lines printed on the back of the check.
- The words "ORIGINAL DOCUMENT" clearly and legibly across the back.
- Padlock icon visible on front and back.

Do not cash if:

- Any of the features listed above are missing.
- The words "VOID" or "COPY" appear on the back of the check.
- The words "VOID" or "COPY" appear on the front of the check.
- The words "VOID" or "COPY" appear on the back of the check.

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE

Posting Date 2011 Sep 27
Posting Seq No 94829251
Account Number [REDACTED]
Check Number 136
Amount \$1,000.00

 THE ESTATE OF ANTOINETTE A SARACENO FRANK SARACENO EXEC		FILED 117 DEC 21 2018 20-1310/0213 CHIEF CLERK TIOGA SURROGATE'S COURT
Pay to the order of <u>Adam Henderson</u> <u>One thousand and 00/100</u> Dollars		Date <u>9.1.11</u> \$ <u>1,000.00</u>
Citizens Bank		For <u>Frank Saraceno</u> 0117

Security Features exceed industry standards and include:

- The designation "Security Features" is embossed on the back of the check.
- Microprint "1" is visible on the back of the check.
- The words "DIFFERENTIAL SECURITY" are clearly visible on the back of the check.
- Payable text visible on front and back.
- Do not cash if:
- Any of the features listed above are missing or appear altered.
- Faint or no back logo, print or has disappeared.
- Brown stains and colored spots appear on both front and back.
- The word "VOID" appears clearly to the right of this message.

DO NOT WRITE, STAMP OR SIGN BEYOND THIS LINE

ENCLOSURE

Posting Date 2011 Sep 15
 Posting Seq No 93137788
 Account Number [REDACTED]
 Check Number 117
 Amount \$1,000.00

STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF TIOGA

FILED

DEC 21 2018

CHIEF CLERK
TIOGA SURROGATE'S COURT

In the Matter of the Estate of

ANTOINETTE A, SARACENO

Deceased

**RELEASE AND
DISCHARGE OF
REPRESENTATIVE**
File No. 2010-3397

The undersigned, being **OF FULL AGE, ACKNOWLEDGES FULL PAYMENT AND RECEIPT** of the share to which the undersigned is entitled in the estate of the above named decedent as appears below:

Payment Made By: Frank Saraceno, Sr- Executor

In Capacity of: Executor of the Estate

Distribution from decedent's estate according to her Will:

Monetary Gift - \$1000.00

(Capacity of Representative)

Purpose of Payment: IN FULL OF: (Check proper designation)

☒ **Undersigned's gift under decedent's will; or**

☐ Undersigned's distributive share in decedent's estate; or

☐ Other _____

In consideration of said payment, the undersigned hereby:

1. **RELEASES AND DISCHARGES** forever the representative(s) above named of and from all responsibility and liability of every nature to the undersigned by reason of any and all matter relating to, or derived from, said estate and its administration; and
2. **REQUESTS AND EMPOWERS** the Surrogate of Tioga County, upon the filing of this instrument, to make and enter the proper decree fully and finally releasing and discharging the said representative(s) as to the undersigned; and
3. **WAIVES** the issuance and service of citation to attend any and all judicial settlements of the accounts of said representative(s); and
4. **APPEARS** voluntarily in any proceeding instituted for such judicial settlement and authorizes the personal appearance of the undersigned to be entered on the record.

**THIS IS A FULL RECEIPT, RELEASE AND DISCHARGE,
PLEASE READ BEFORE SIGNING!**

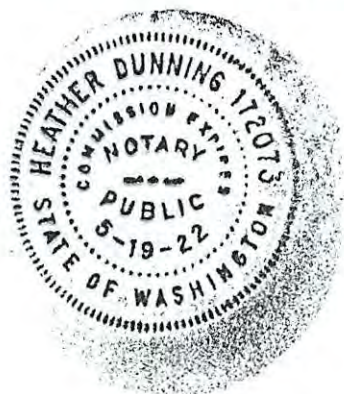
DATED: 11/18/18


STEVEN HENDERSON

ACKNOWLEDGMENT

STATE OF WA)
)SS.:
COUNTY OF King)

On the 8th day of November, in the year 2018, before me, the undersigned, a Notary Public in and for said State, personally appeared **STEVEN HENDERSON**, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual or the person upon behalf of which the individual acted, executed the instrument.



A handwritten signature in cursive script, appearing to read "Heather Dunning", written over a horizontal line.

Notary Public



THE ESTATE OF ANTOINETTE A SARACENO
FRANK SARACENO EXEC

118

9.1.11

20-1310/0213
003

Pay to the
order of

Stere Henderson

Date

\$ 1,000.00/100

One thousand and 00/100

Dollars



Security
Features
Details on
Back



Citizens Bank

For

Frank Saraceno

0118

Harland Clarke

01/11/2011 10:10:11 AM 091401 751010 951580013452

St. Paul
423/058581
For Deposit
only

Posting Date 2011 Sep 14
Posting Seq No 90070795
Account Number [REDACTED]
Check Number 118
Amount \$1,000.00

STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF TIOGA

FILED

DEC 21 2018

RELEASE AND DISCHARGE OF
TIOGA SURROGATE'S COURT
REPRESENTATIVE
File No. 2010-3397

In the Matter of the Estate of

ANTOINETTE A, SARACENO

Deceased

The undersigned, being **OF FULL AGE, ACKNOWLEDGES FULL PAYMENT AND RECEIPT** of the share to which the undersigned is entitled in the estate of the above named decedent as appears below:

Payment Made By: Frank Saraceno, Sr- Executor

In Capacity of: Executor of the Estate

Distribution from deceased as per Will:

Full distribution from the decedent's estate

(Capacity of Representative)

according to the Will: \$47,464.12

Purpose of Payment: IN FULL OF: (Check proper designation)

☐ Undersigned's gift under decedent's will; or

XX Undersigned's distributive share in decedent's estate; or

☐ Other _____

In consideration of said payment, the undersigned hereby:

1. **RELEASES AND DISCHARGES** forever the representative(s) above named of and from all responsibility and liability of every nature to the undersigned by reason of any and all matter relating to, or derived from, said estate and its administration; and
2. **REQUESTS AND EMPOWERS** the Surrogate of Broome County, upon the filing of this instrument, to make and enter the proper decree fully and finally releasing and discharging the said representative(s) as to the undersigned; and
3. **WAIVES** the issuance and service of citation to attend any and all judicial settlements of the accounts of said representative(s); and
4. **APPEARS** voluntarily in any proceeding instituted for such judicial settlement and authorizes the personal appearance of the undersigned to be entered on the record.

THIS IS A FULL RECEIPT, RELEASE AND DISCHARGE.
PLEASE READ BEFORE SIGNING!

DATED: 11/21/18


FRANK SARACENO, SR., EXECUTOR

ACKNOWLEDGMENT

STATE OF NEW YORK)
)SS.:
COUNTY OF BROOME)

On the 21st day of November, in the year 2018, before me, the undersigned, a Notary Public in and for said State, personally appeared **FRANK SARACENO, SR., EXECUTOR** personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual or the person upon behalf of which the individual acted, executed the instrument.



Notary Public
EXP. DATE 8/31/22



FILED

DEC 21 2018

CHIEF CLERK
TIOGA SURROGATE'S COURT



THE ESTATE OF ANTOINETTE A SARACENO
FRANK SARACENO EXEC

150

29-1310/0213
083

4-6-12

Date

Pay to the
order of

ANTHONY SARACENO SR.

\$23,732.06

twenty three thousand seven hundred thirty two & 06/100 dollars



Security
Features
Details on
Back



Citizens Bank

For

Frank Saraceno

MP

0150

Handed Clerk

149

DEC 21 2018

4-6-12

Date _____

29-1310-0213
083

08

083 CHIEF CLERK
TIOGA SUFFRAGATE'S COURT

Pay to the
order of _____

Pay to the order of SALVATORE SARACENO

\$ 23,732.06

Twenty three thousand seven hundred thirty two; ⁰⁶/₁₀₀ Dollars



Citizens Bank

APR 07 2012 17 17 17

For

0149

Harland Clarke

[illegible]

Posting Date 2012 Apr 10

Posting Seq No 94170170

Account Number

Check Number 149

Amount	\$23,732.06
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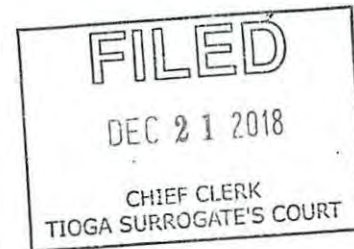
STATE OF CALIFORNIA
CERTIFICATION OF VITAL RECORDS
COUNTY OF SANTA CRUZ
SANTA CRUZ, CALIFORNIA

3052017218267

CERTIFICATE OF DEATH

3201744001360

STATE FILE NUMBER 3052017218267		LOCAL REGISTRATION NUMBER 3201744001360									
1. NAME OF DECEDENT- FIRST (Given) JOHN		2. MIDDLE IGNAZIO		3. LAST (Family) SARACENO							
AKA, ALSO KNOWN AS - Include full AKA (FIRST, MIDDLE, LAST)		4. DATE OF BIRTH mm/dd/yyyy [REDACTED]		5. AGE Yrs. 69		6. SEX M					
8. BIRTH STATE/FOREIGN COUNTRY NY		10. SOCIAL SECURITY NUMBER UNKNOWN		11. EVER IN U.S. ARMED FORCES? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO <input type="checkbox"/> UNK		12. MARITAL STATUS/SROP* (at Time of Death) NEVER MARRIED		7. DATE OF DEATH mm/dd/yyyy 10/10/2017		9. HOUR (24 Hours) 2227	



Death Certificate Impounded

Tioga County Surrogate's Court
Deborah A. Stone, Chief Clerk

STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF TIOGA

FILED

DEC 21 2018

RELEASE AND
DISCHARGE OF
REPRESENTATIVE
File No. 2010-3397

In the Matter of the Estate of

ANTOINETTE A, SARACENO

Deceased

The undersigned, being **OF FULL AGE, ACKNOWLEDGES FULL PAYMENT AND RECEIPT** of the share to which the undersigned is entitled in the estate of the above named decedent as appears below:

Payment Made By: Frank Saraceno, Sr- Executor

In Capacity of: Executor of the Estate

Distribution from deceased as per Will:

Electronic equipment plus cabinet

(Capacity of Representative)

Purpose of Payment: IN FULL OF: (Check proper designation)

☒ **Undersigned's gift under decedent's will; or**

☐ Undersigned's distributive share in decedent's estate; or

☐ Other _____

In consideration of said payment, the undersigned hereby:

1. **RELEASES AND DISCHARGES** forever the representative(s) above named of and from all responsibility and liability of every nature to the undersigned by reason of any and all matter relating to, or derived from, said estate and its administration; and

2. **REQUESTS AND EMPOWERS** the Surrogate of Tioga County, upon the filing of this instrument, to make and enter the proper decree fully and finally releasing and discharging the said representative(s) as to the undersigned; and

3. **WAIVES** the issuance and service of citation to attend any and all judicial settlements of the accounts of said representative(s); and

4. **APPEARS** voluntarily in any proceeding instituted for such judicial settlement and authorizes the personal appearance of the undersigned to be entered on the record.

THIS IS A FULL RECEIPT, RELEASE AND DISCHARGE,
PLEASE READ BEFORE SIGNING!

DATED: _____

2-2-10


LISA STRAHLEY

ACKNOWLEDGMENT

STATE OF NEW YORK)
)SS.:
COUNTY OF BROOME)

On the 2nd day of February, in the year 2018, before me, the undersigned, a Notary Public in and for said State, personally appeared **LISA STRAHLEY**, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual or the person upon behalf of which the individual acted, executed the instrument.



Notary Public
EXP. DATE 8/21/18



STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF TIOGA

FILED

DEC 21 2018

CHIEF CLERK
TIOGA SURROGATE'S COURT

**RELEASE AND
DISCHARGE OF
REPRESENTATIVE**
File No. 2010-3397

In the Matter of the Estate of

ANTOINETTE A, SARACENO

Deceased

The undersigned, being **OF FULL AGE, ACKNOWLEDGES FULL PAYMENT AND RECEIPT** of the share to which the undersigned is entitled in the estate of the above named decedent as appears below:

Payment Made By: Frank Saraceno, Sr- Executor

In Capacity of: Executor of the Estate

Distribution from deceased as per Will:

Electronic equipment plus cabinet

(Capacity of Representative)

Purpose of Payment: IN FULL OF: (Check proper designation)

☒ **Undersigned's gift under decedent's will; or**

☐ Undersigned's distributive share in decedent's estate; or

☐ Other _____

In consideration of said payment, the undersigned hereby:

1. **RELEASES AND DISCHARGES** forever the representative(s) above named of and from all responsibility and liability of every nature to the undersigned by reason of any and all matter relating to, or derived from, said estate and its administration; and
2. **REQUESTS AND EMPOWERS** the Surrogate of Tioga County, upon the filing of this instrument, to make and enter the proper decree fully and finally releasing and discharging the said representative(s) as to the undersigned; and
3. **WAIVES** the issuance and service of citation to attend any and all judicial settlements of the accounts of said representative(s); and
4. **APPEARS** voluntarily in any proceeding instituted for such judicial settlement and authorizes the personal appearance of the undersigned to be entered on the record.

THIS IS A FULL RECEIPT, RELEASE AND DISCHARGE.
PLEASE READ BEFORE SIGNING!

DATED: 2/21/18



KEVIN STRAHLEY

ACKNOWLEDGMENT

STATE OF NEW YORK)
)SS.:
COUNTY OF BROOME)

On the 2nd day of February, in the year 2018, before me, the undersigned, a Notary Public in and for said State, personally appeared **KEVIN STRAHLEY**, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual or the person upon behalf of which the individual acted, executed the instrument.



Notary Public
EXP. DATE 8/21/18



STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF TIOGA

In the Matter of the Estate of

ANTOINETTE A, SARACENO

Deceased

FILED

DEC 21 2018

RELEASE AND
DISCHARGE OF
REPRESENTATIVE

File No. 2010-3397

CHIEF CLERK
TIOGA SURROGATE'S COURT

The undersigned, being **OF FULL AGE, ACKNOWLEDGES FULL PAYMENT AND RECEIPT** of the share to which the undersigned is entitled in the estate of the above named decedent as appears below:

Payment Made By: Frank Saraceno, Sr- Executor

In Capacity of: Executor of the Estate

Distribution from decedent's estate according to her Will:

Home outdoor machinery

(Capacity of Representative)

Purpose of Payment: IN FULL OF: (Check proper designation)

☒ **Undersigned's gift under decedent's will; or**

☒ Undersigned's distributive share in decedent's estate; or

☐ Other _____

In consideration of said payment, the undersigned hereby:

1. **RELEASES AND DISCHARGES** forever the representative(s) above named of and from all responsibility and liability of every nature to the undersigned by reason of any and all matter relating to, or derived from, said estate and its administration; and

2. **REQUESTS AND EMPOWERS** the Surrogate of Tioga County, upon the filing of this instrument, to make and enter the proper decree fully and finally releasing and discharging the said representative(s) as to the undersigned; and

3. **WAIVES** the issuance and service of citation to attend any and all judicial settlements of the accounts of said representative(s); and

4. **APPEARS** voluntarily in any proceeding instituted for such judicial settlement and authorizes the personal appearance of the undersigned to be entered on the record.

THIS IS A FULL RECEIPT, RELEASE AND DISCHARGE.
PLEASE READ BEFORE SIGNING!

DATED: 12/7/18


FRANK SARACENO, JR

ACKNOWLEDGMENT

STATE OF NEW YORK)
)SS.:
COUNTY OF BROOME)

On the 7th day of DECEMBER in the year 2018, before me, the undersigned, a Notary Public in and for said State, personally appeared **FRANK SARACENO, JR.**, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual or the person upon behalf of which the individual acted, executed the instrument.



Notary Public
EXP. DATE 8/21/22



STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF TIOGA

FILED

DEC 21 2018

RELEASE AND
DISCHARGE OF
REPRESENTATIVE
File No. 2010-3397

In the Matter of the Estate of

ANTOINETTE A, SARACENO

Deceased

The undersigned, being **OF FULL AGE, ACKNOWLEDGES FULL PAYMENT AND RECEIPT** of the share to which the undersigned is entitled in the estate of the above named decedent as appears below:

Payment Made By: Frank Saraceno, Sr- Executor

In Capacity of: Executor of the Estate

Distribution from decedent's estate according to her Will:

Patio Furniture and other Bedroom Furniture

(Capacity of Representative)

Purpose of Payment: IN FULL OF: (Check proper designation)

XX Undersigned's gift under decedent's will; or

☐ Undersigned's distributive share in decedent's estate; or

☐ Other _____

In consideration of said payment, the undersigned hereby:

1. **RELEASES AND DISCHARGES** forever the representative(s) above named of and from all responsibility and liability of every nature to the undersigned by reason of any and all matter relating to, or derived from, said estate and its administration; and

2. **REQUESTS AND EMPOWERS** the Surrogate of Tioga County, upon the filing of this instrument, to make and enter the proper decree fully and finally releasing and discharging the said representative(s) as to the undersigned; and

3. **WAIVES** the issuance and service of citation to attend any and all judicial settlements of the accounts of said representative(s); and

4. **APPEARS** voluntarily in any proceeding instituted for such judicial settlement and authorizes the personal appearance of the undersigned to be entered on the record.

THIS IS A FULL RECEIPT, RELEASE AND DISCHARGE.
PLEASE READ BEFORE SIGNING!

DATED: _____

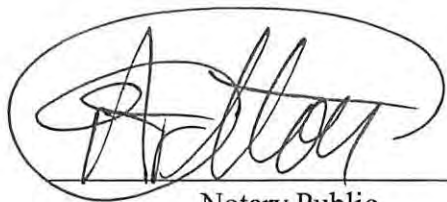
7/18/18


ANTHONY SARACENO, JR.

ACKNOWLEDGMENT

STATE OF NEW YORK)
)SS.:
COUNTY OF Broome)

On the 18 day of SEPTEMBER, in the year 2018, before me, the undersigned, a Notary Public in and for said State, personally appeared **ANTHONY SARACENO, JR.**, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual or the person upon behalf of which the individual acted, executed the instrument.



Notary Public
EXP. DATE 8/21/18



STATE OF NEW YORK
SURROGATE'S COURT: COUNTY OF TIOGA

FILED

DEC 21 2013

CHIEF CLERK
TIOGA SURROGATE'S COURT

**RELEASE AND
DISCHARGE OF
REPRESENTATIVE**
File No. 2010-3397

In the Matter of the Estate of

ANTOINETTE A, SARACENO

Deceased

The undersigned, being **OF FULL AGE, ACKNOWLEDGES FULL PAYMENT AND RECEIPT** of the share to which the undersigned is entitled in the estate of the above named decedent as appears below:

Payment Made By: Frank Saraceno, Sr- Executor

In Capacity of: Executor of the Estate Distribution from decedent's estate according to her Will:
Patio furniture and other Bedroom furniture

(Capacity of Representative)

Purpose of Payment: IN FULL OF: (Check proper designation)

☒ **Undersigned's gift under decedent's will; or**

☐ Undersigned's distributive share in decedent's estate; or

☐ Other _____

In consideration of said payment, the undersigned hereby:

1. **RELEASES AND DISCHARGES** forever the representative(s) above named of and from all responsibility and liability of every nature to the undersigned by reason of any and all matter relating to, or derived from, said estate and its administration; and
2. **REQUESTS AND EMPOWERS** the Surrogate of Tioga County, upon the filing of this instrument, to make and enter the proper decree fully and finally releasing and discharging the said representative(s) as to the undersigned; and
3. **WAIVES** the issuance and service of citation to attend any and all judicial settlements of the accounts of said representative(s); and
4. **APPEARS** voluntarily in any proceeding instituted for such judicial settlement and authorizes the personal appearance of the undersigned to be entered on the record.

THIS IS A FULL RECEIPT, RELEASE AND DISCHARGE.
PLEASE READ BEFORE SIGNING!

DATED: _____

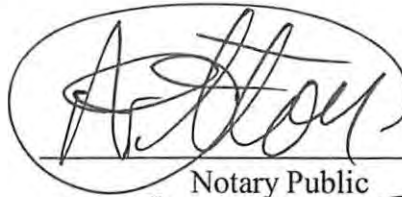
9/1/18


LIZ SARACENO

ACKNOWLEDGMENT

STATE OF NEW YORK)
)SS.:
COUNTY OF BROOME)

On the 9th day of SEPTEMBER in the year 2018, before me, the undersigned, a Notary Public in and for said State, personally appeared **LIZ SARACENO**, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that she executed the same in her capacity, and that by her signature on the instrument, the individual or the person upon behalf of which the individual acted, executed the instrument.


Notary Public

EXP. DATE 8/21/22

