

*PROB. ESTATE BOEGEL*

At a Surrogate's Court, held

in and for the County of Queens

Present

at Jamaica

in said

Hon.  
LOUIS D. LAURINO,

County, on the

9  
NOV, 1989 day of

Surrogate

In the Matter of the Application to  
Determine the Estate Tax under  
Article 26 of the Tax Law upon the  
Estate of Emma Boegel,

File No. 3125/85

ORDER\* (Fixing) ~~(Exempting From)~~ TAX

Deceased

On reading and filing the verified petition of Helga Brenner-Khan  
dated the \_\_\_\_\_ day of July, 1989,  
and it appearing that said decedent died on the nineteenth day of  
April, 1985, and died leaving certain property described in said petition and  
schedules attached thereto, and that the transfer of such property\* (is) ~~(is not)~~ subject to the  
tax imposed by the provisions of Article 26 of the Tax Law, and proof having been made of  
due service of said petition and the \*(notice of motion) ~~(notice of appearance and consent)~~ for  
this order upon the attorney for the State Tax Commission, now on motion of Hamburger, Weinschenk,  
Molnar & Busch, Esqs., attorney for the petitioner herein; ELIZABETH ROSENBLUM the  
attorney for the State Tax Commission appearing and not opposing, it is

ORDERED AND ADJUDGED that the value of the gross estate of said decedent, the New York  
estate tax deductions, the New York taxable estate, the gross estate tax, and the credits against such  
tax results \*(in the determination of the net estate tax) ~~(in the exemption of the estate of the decedent  
from tax)~~ under the provisions of Article 26 of the Tax Law, as follows:

New York gross estate .....	\$ 673,666
New York estate tax deductions .....	\$ 34,427
New York taxable estate .....	\$ 639,239
New York gross estate tax .....	\$ 28,354
Credits against estate tax .....	\$ 500
New York net estate tax .....	\$ 27,854

\*LINE OUT inapplicable terms

*Louis Laurino*  
Surrogate

In the name of God Amen,

I, EMMA BOEGEL, a widow residing at 161-10 29th Avenue, Flushing, County of Queens, City and State of New York, being of a sound mind and disposing nature and aware of the uncertainties of Life, do hereby make, publish and declare this to be my Last Will and Testament, hereby revoking any and all wills heretofore made by me.

FIRST I hereby direct my executrix hereinafter named to pay all of my just debts, cremation and funeral expenses as soon after my death as may be practicable.

SECOND I hereby nominate, constitute and appoint my beloved niece, daughter of my sister Helene Brenner, HELGA MARIA KHAN, as Executrix of this my Last Will and Testament and direct that she shall be permitted to qualify and act as such executrix in any jurisdiction without giving any bond or security.

In the event that my said niece shall predecease me or we die together in a common accident or she will cease or fail for any reason to act as my Executrix then and in any of those events, I nominate, constitute and appoint my brother, CARL PAUL, now residing at 160-27 Highland Avenue, Jamaica, Queens, to be the Executor of this My Last Will and Testament and he too shall be permitted to qualify without bond or other security.

THIRD I hereby give and bequeath to my brother CARL PAUL the sum of Five Thousand (\$5,000.00) Dollars if he survives me or if he shall have predeceased me then and in that event, I give the same sum to my niece HELGA MARIA KHAN,

FOURTH I give, devise and bequeath any mutual funds or shares or interest in same owned by me at the time of my death together with my real property known as and by 161-10 29th Avenue, Flushing, together with all of the furniture, furnishings, household effects, personal effects and jewelry to my aforementioned niece, HELGA MARIA KHAN, if she survives me. If she will have predeceased me then in that event, I give, devise and bequeath that same to her three children TANVEER KHAN, NOREEN KHAN, and RAHANA KHAN, in equal shares per stirpes, share and share alike. My niece now resides in Dacca, Bangladesh at 1/12 Lalmatia Block, B.

FIFTH. All the rest, residue and remainder of my property of every nature and description, real personal and mixed and wherever the same may be situated and whether acquired before or after the execution of this Will and including in such rest, residue and remainder any property over which at the time of my death I shall have any power of testamentary disposition, I give, devise and bequeath to my sister Helene Brenner of Ofenbach, A/M 605, Bismarck Strasse 159, W. Germany, if she survives me. If she shall have predeceased me then I give, devise and bequeath the same to my aforementioned niece HELGA MARIA KHAN.

SIXTH I direct that all taxes, transfer or other death duties, if any, assessed or imposed upon my estate, or with respect to property passing under this Will, shall be paid out of my residuary estate as an expense of administration without apportionment or proration.

SEVENTH I hereby give, and grant to my Executrix or her lawfully appointed successor, full power and authority to hold sell, mortgage, or lease any and all of my real property at such time, in such manner, and on such terms, and conditions as my Executrix in her sole discretion may seem most advantageous to the best interests of my estate and to execute acknowledge and deliver any instruments necessary for conveying, mortgaging and insuring the title thereto.

IN WITNESS WHEREOF, I have hereunto set my hand and deal this 15<sup>th</sup> day of MARCH 1977.

EMMA BOEGEL  
EMMA BOEGEL LS

IN THE PRESENCE OF:

FRANK G. CREAMER

CONSTANCE R. CREAMER

The foregoing instrument subscribed, sealed and published, and declared by EMMA BOEGEL as and for her Last Will and Testament, in our presence and in the presence of each of us, and we at the same time, at her request, in her presence and in the presence of each other, hereunto subscribed our names and residences as attesting witnesses this 15<sup>th</sup> day of March, 1977

CONSTANCE R. CREAMER residing at 32-21 167<sup>th</sup> St. Astoria  
FRANK G. CREAMER residing at 32-21 167<sup>th</sup> St. Astoria  
BERTHA LAURIN MAYR residing at 28-26 160<sup>th</sup> St. Astoria

Address 32-21 163rd Street,

Flushing, N.Y. 11358

05316

QUEL

QUEENS FLUSHING HOSPITAL

3a. DATE AND HOUR OF DEATH: 4-19-85 11:45 AM

4. SEX: FEMALE

5. APPROXIMATE AGE: 84

6. If inpatient, date of current admission: 3-2-85

6. I HEREBY CERTIFY THAT: (Check One)

I attended the deceased.

A staff physician of this institution attended the deceased.

from 3-2-85 to 4-19-85 and last saw alive at 11:45 AM on 4-19-85

I further certify that traumatic injury or poisoning DID NOT play any part in causing death, and that death did not occur in any unusual manner and was due entirely to NATURAL CAUSES.

Witness my hand this 19 day of APRIL 1985 Signature: Susan L. Hallett M.D.

Name of Physician: SUSAN L. HALLETT Address: FLUSHING N.Y. 11358

PERSONAL PARTICULARS (To be filled in by Funeral Director)

7. USUAL RESIDENCE: a. STATE: N.Y. b. COUNTY: Queens c. CITY TOWN OR LOCATION: Flushing d. STREET AND HOUSE NUMBER: 161-10 29 Ave.. e. INSIDE CITY LIMITS OF 70: YES

8. MARITAL STATUS (Check one): 1 Never Married, 2 Married or Separated, 3 Widowed, 4 Divorced

9. CITIZEN OF WHAT COUNTRY: U.S.A.

10. NAME OF SURVIVING SPOUSE (if wife, give maiden name):

11. DATE OF BIRTH OF DECEDENT: Nov. 7 1900

12. AGE AT LAST BIRTHDAY: 84

If UNDER 1 Year: Months, Days

If LESS than 1 DAY: Hours, Min.

13. USUAL OCCUPATION (Kind of work done during most of working lifetime; do not enter retired.): Housewife

14. SOCIAL SECURITY NO.: 127-09-6220

15. BIRTHPLACE (State or Foreign Country): Germany

16. OTHER NAME(S) BY WHICH DECEDENT WAS KNOWN:

17. NAME OF FATHER OF DECEDENT: Michael Paul

18. MAIDEN NAME OF MOTHER OF DECEDENT: Bridget Maria Kretzer

19a. NAME OF INFORMANT: Carl Paul

b. RELATIONSHIP TO DECEASED: Brother

c. ADDRESS (City) (State): 160-27 Highland Ave. Jamaica, N.Y.

20a. NAME OF CEMETERY OF CREMATORY: Fresh Pond Crematory

b. LOCATION (City, Town, State and Country): Middle Village, N.Y.

c. DATE OF BURIAL OR CREMATION: 4/22/85

21a. FUNERAL DIRECTOR: Howard L. Hallett, Inc.

b. ADDRESS: 149-20 Northern Blvd. Flushing, NY

BUREAU OF VITAL RECORDS DEPARTMENT OF HEALTH THE CITY OF NEW YORK

This is to certify that the foregoing is a true copy of a record in my custody.

Jane A. Scanlon CITY REGISTRAR

The Department of Health does not certify to the truth of the statements made thereon, as no inquiry as to the facts has been provided by law.

DO NOT ACCEPT THIS TRANSCRIPT UNLESS THE RAISED SEAL OF THE DEPARTMENT OF HEALTH IS AFFIXED THEREON. REPRODUCTION OR ALTERATIONS ARE PROHIBITED BY LAW.

County of Queens:

Probate Proceeding, Will of

Emma Boegel

Deceased.

Probate Petition

3125-85m

File No.....

To the Surrogate's Court, County of Queens:

It is respectfully alleged:

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

Name: Helga Brenner-Khan

Domicile or Principal Office: 161-10 29th Avenue, Flushing N.Y. 11358

(Street and Number)

Flushing (City, Village or Town)

N.Y. (State)

Name:

Domicile or

Principal Office:

(Street and Number)

(City, Village or Town)

(State)

Interest(s) of Petitioner(s): (Check one)

[X] Executor(s) named in decedent's Last Will presented herewith

[ ] Other (Specify)

(2) The name, domicile, date and place of death, and national citizenship of the above-named deceased are as follows:

Name: Emma Boegel

Domicile: 161-10 29th Avenue, Flushing N.Y. 11358 Queens County, New York

(Street address and locality)

Date of Death: April 19, 1985

Place of Death: Flushing Hospital

Citizen: (Subject) of U.S.A.

(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 subscribing witnesses:

March 1, 1977 (Date of Will)

Constance R. Creamer (Witnesses to Will)

Bertha Lachenmayr and Frank G. Creamer, Sr. Esq.,

(Date of Codicil)

None

(Witnesses to Codicil)

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

other legatees, and devisees who are of full age and sound mind, or which are corpo-  
rations, are as follows:

6A

PET ET  
no

Helga Brenner-Khan	(Niece)	(Balance of the Estate including real and personal property)
Carl Paul	(Brother)	\$5000.00- (Five thousand Dollars)

(b) All such other legatees, devisees and other beneficiaries who are persons under disability, are as follows:

(Please furnish all information specified in NOTE to paragraph (6) (b) hereof.)

(8) There are no persons, corporations or associations, interested in this proceeding other than those hereinabove mentioned.

(9) To the best of the knowledge of the undersigned, the approximate total value of all property constituting the decedent's gross estate passing by said will is less than \$...700,000.00.....

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

(4) There is no other will or codicil of the decedent on file in the office of the court, and upon information and belief, there exists no will, codicil or other testamentary instrument of the decedent later in date to any of the instruments mentioned in paragraph (3) hereof, except

(5) The decedent left surviving:

- (a) [] Spouse (husband or wife).
- (b) [] Child or children; and descendants of predeceased child and children.
- (c) [] Father and mother.
- (d) [] Brothers and sisters, either of the whole or half-blood; and descendants of such predeceased brothers and sisters.
- (e) [] Grandfather and grandmother.
- (f) [] Uncles and aunts.
- (g) [] Descendants of predeceased uncles and aunts.

**DO NOT STRIKE OUT ANY PART OF THE ABOVE PARAGRAPH**

(Information is required only as to those classes of surviving relatives who would take the property of decedent if there were no will. The term "child or children" includes adopted as well as natural children. State number of survivors in each such class. Insert "X" in all subsequent classes. Insert "NO" in all prior classes.)

(6) The names, relationships and addresses of all distributees, of each person designated in the Last 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 prior will of the decedent on file in the Surrogate's office, are hereinafter set forth in subdivisions (a) and (b):

Name and Address	Relationship	Description of Legacy, Devise or Other Interest, or Nature of Fiduciary Status
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(a) All persons and parties so interested who are of full age and sound mind, or which are corporations or associations, are as follows:

XW Helene Brenner (Sister)

XW Carl Paul (Brother)

alt. Exec.

(b) All persons so interested who are persons under disability, are as follows:

(Please furnish all information specified in NOTE below.)

(Note: In the case of each infant, state (a) name, birth date, age, relationship to decedent, residence address, and the person with whom he resides; (b) whether or not he has a general or testamentary guardian, and whether or not his father, or if dead, his mother, is living; and (c) the name and residence address of any guardian and any living parent. In the case of each incompetent or incapacitated person, state (a) name, relationship to decedent, and residence address; (b) facts regarding his incompetency, including whether or not a committee has been appointed and whether or not he has been committed to any institution; and (c) the names and addresses of any committee, any person or institution having care and custody of him, and any relative or friend having an interest in his welfare. In the case of person confined as a prisoner, state place of incarceration. In the case of unknowns, described such persons in the same language as will be used in the process. In each case give a brief description of the party's legacy, devise or other interest as in paragraph (6) (a) hereof.)

... and devisees, and other beneficiaries named in the Last Will herewith presented, other than those named in Paragraph (6), are hereinafter set forth in subdivisions (a) and (b):

Name	Address	Description of Legacy, Devise or Other Interest, or Nature of Fiduciary Status
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(a) All persons and parties so interested who are of full age and sound mind, or which are corporations or associations, are as follows: