Bach String #3 in G Min

Vivaldi's 4 Seasons

Handel's Water Music

Brahms Symphony #1

Schumann Symphony #4

Marble Hill
Crematorium

418 W 219 St

NYC

Mozart - Symphony #3

1898

82
25
57

This succession does not include real estate situated in the territory of the Canton of Vaud.

Société de Banque Suisse
Schweizerischer Bankverein
Società di Banca Svizzera
Swiss Bank Corporation

42, Avenue du Casino
Téléphone 021/62 31 51
Télégrammes Suisbanque
Telex 453141 bsmx ch
Adresse SWIFT SBCOCH GG 18D

Office des
chèques postaux

1800 Vevey

Votre réf.	n. service/réf.	Tél. interne	1820 Montreux
	TITRES/JI/et		le 6 octobre 1981

Concerne: compte no 18-7393 au nom du Dr Paul Brunton, décédé le 27 juillet 1981

Messieurs,

En qualité d'exécuteur testamentaire, nous vous remettons une photocopie de la déclaration du Greffe de Paix de La Tour-de-Peilz et vous prions de bien vouloir clôturer le compte postal susmentionné et de nous transférer le solde.

En vous en remerciant par avance, nous vous présentons, Messieurs, nos salutations distinguées.

SOCIETE DE BANQUE SUISSE

Annexes: -1- photocopie
-1- bulletin de versement

DUPLICATA

F 98201 D

Société de Banque Suisse
Schweizerischer Bankverein
Società di Banca Svizzera
Swiss Bank Corporation

42, Avenue du Casino
Téléphone 021/62 21 51
Télégrammes Suisbanque
Telex 453141 bsmx ch
Adresse SWIFT SBCCCH GG 18D

Office des
chèques postaux

1800 Vevey

Votre réf.	n. service/réf.	Tél. interne	1820 Montreux
	TITRES/JI/et		le 6 octobre 1981

Concerne: compte no 18-7293 au nom du Dr Paul Brunton, décédé le 27 juillet 1981

Messieurs,

En qualité d'exécuteur testamentaire, nous vous remettons une photocopie de la déclaration du Greffe de Paix de la Tour-de-Peilz et vous prions de bien vouloir clôturer le compte possédant susmentionné et de nous transférer le solde.

En vous en remerciant par avance, nous vous présentons, Messieurs, nos salutations distinguées.

SOCIETE DE BANQUE SUISSE

Annexes: -1- photocopie
-1- bulletin de versement

DUPLICATA

Mr. Gegeller

April 19, 1982

= Death duty paid in Feb. 82
— Final statement in March SF 1800
(for authorities)

= will transfer the account. (Have certificate for account)

= Have Certificate of Heir (Probate)
(a general certificate)

=

Death Duty = SF 14,000
Duty 2½% on SF 800,000 = SF ~~20,000~~
for the Canton

Bank = 1% (SF 8000)
(They normally charge 4%. But because I am keeping the account with them)
~~22,900~~

32
~~= 28000~~
8000

saving SF ~~22~~ 24,000

Saving = $12,000

① Tell M. Closser re Randy - Bank getting OK him to handle all his Series law require family member last 3 mos.!! EXPEDITE!

② Bank will pay bills + Hold mail for KA Oct 5 —

KA preparing form letter printed + will send to personal letters.

③ Square bank files on Insce + Apptment

Marie Chossex

has the originals

of these & does =

1) PB Birth

2) PB + Mar Marriage

3) —"— Divorce

4) PB Name Change

/isa-Dossier

Portefeuille
Portafoglio

2 / C

Dr Paul BRUNTON
Avenue des Alpes 107

1814 LA TOUR-DE-PEILZ

ompte
onto
onto
ccount

otre lettre du
ır Brief vom
ostra lettera del
our letter of

Montreux, le 7.7.1981/ds

522'739.5

ous nous avez remis les appoints ci-dessous ıentionnés dont nous vous créditons s. b. f.

Sie sandten uns folgende Rimessen, wofür wir Sie, E. v., erkennen.

Ci avete rimesso gli effetti sottoindicati, per i quali vi diamo credito s. b. f.

We received your remittance as specified below, for which we credit you under the usual reserves.

Nominal Nominal Nominale Nominal	Chèques Checks Assegni Cheques	Place Platz Piazza Place	Déductions Abzüge Deduzioni Deductions *	Net à votre crédit Netto in Ihr Haben Netto a vostro credito Net to your credit	Val.
$US 373.70	ch	United States Treasury	6.--	Fr. *765.70	14.7.

"au cours de 2.06½"
"Montant reçu de l'Embassy of the United States of America, Bern"

I = Encaissement
Inkasso
Incasso
Collection

P = Ports et frais
Porti und Spesen
Porti et spese
Postages and charges

Vos dévoués / Hochachtungsvoll / Con stima / Yours faithfully
Société de Banque Suisse / Schweizerischer Bankverein
Società di Banca Svizzera / Swiss Bank Corporation

Formule sans signature
Formular ohne Unterschrift
Modulo senza firma
Form without signature

7182 N 2/4

Société de Banque Suisse
Schweizerischer Bankverein
Società di Banca Svizzera
Swiss Bank Corporation

Portefeuille
Portafoglio

Succession du
Dr Paul BRUNTON
C

522'739.9

Compte
Conto
Conto
Account

Votre lettre du
Ihr Brief vom
Vostra lettera del
Your letter of

Montreux, le 7.8.1981/ds
Lieu/Date Ort/Datum Luogo/Data Place/Date

Vous nous avez remis les appoints ci-dessous mentionnés dont nous vous créditons s. b. f.
Sie sandten uns folgende Rimessen, wofür wir Sie, E. v., erkennen.
Ci avete rimesso gli effetti sottoindicati, per i quali vi diamo credito s. b. f.
We received your remittance as specified below, for which we credit you under the usual reserves.

Nominal Nominal Nominale Nominal	Chèques Checks Assegni Cheques	Place Platz Piazza Place	Déductions Abzüge Deduzioni Deductions *	Net à votre crédit Netto in Ihr Haben Netto a vostro credito Net to your credit	Val.
$US 373.70	ch	United States Treasury	2.77	$US *370.93	14.8.

Montant reçu de l'Embassy of the United States of America, Bern

I = Encaissement
Inkasso
Incasso
Collection

P = Ports et frais
Porti und Spesen
Porti et spese
Postages and charges

Vos dévoués / Hochachtungsvoll / Con stima / Yours faithfully
Société de Banque Suisse / Schweizerischer Bankverein
Società di Banca Svizzera / Swiss Bank Corporation

Formule sans signature
Formular ohne Unterschrift
Modulo senza firma
Form without signature

7182 N 1/4 2.80 30000

Société de Banque Suisse
Schweizerischer Bankverein
Società di Banca Svizzera
Swiss Bank Corporation

Bureau des chèques/Checkbüro/Ufficio Assegni/Cheque Department

Montreux, le 12.8.1981/ds ← Réf./Rif.
Lieu/Date Ort/Datum Luogo/Data Place/Date

Selon vos instructions du
Gemäss Ihrem Auftrag vom
Come da vostre istruzioni del
As per your instructions of

Succession du
Dr Paul BRUNTON
C

522'739.9

nous avons envoyé le chèque mentionné ci-dessous à
haben wir folgenden Check gesandt an
abbiamo spedito il seguente assegno a
we have sent the following cheque to

SOCIAL SECURITY ADMINISTRATION
c/o Embassy of the United States of America
A l'att. de Monsieur Grander
Jubiläumstrasse 93
3000 BERNE

Montant Betrag Importo Amount	Place Platz Piazza Place	Cours Kurs Cambio Rate	Frais Spesen Spese Charges	Net à votre débit Netto in Ihr Soll Netto a vostro debito Net to your debit	
$US 373.70	New York		3.15	$US *376.85	Val. 12.8.1981

chèque no 11230 "Remboursement pension juillet"

Vos dévoués/Hochachtungsvoll/Con stima/Yours faithfully
Société de Banque Suisse/Schweizerischer Bankverein
Società di Banca Svizzera/Swiss Bank Corporation

Formule sans signature
Formular ohne Unterschrift
Modulo senza firma
Form without signature

Dont nous vous débitons
wofür wir Sie belasten
cui vi addebitiamo.
for which we debit you.

7354 N 1/6 2.80 20000

SOCIÉTÉ DE BANQUE SUISSE
SCHWEIZERISCHER BANKVEREIN
SOCIETÀ DI BANCA SVIZZERA
SWISS BANK CORPORATION

Duplicata

6

1820 MONTREUX 5.10.81 28084 00044 59060

German Marks

PRELEVEMENT A LA CHARGE DE 520210 *

GS-520,210.8 DM *2,010.00 VAL. 5.10.81

[redacted] * [redacted]

SELON AG, BATCH

MONTANT RECU :

HOK

F 6-18006 D/N 12. 77 200 000

1820 MONTREUX

SWISS BANK CORPORATION
UNION DE BANQUES SUISSES
SCHWEIZERISCHER BANKVEREIN
SOCIETA DI BANCA SVIZZERA

Duplicata

6

1820 MONTREUX 5.10.81 20064 00044 37040

Gerson Mors

PRELEVEMENT A LA CHARGE DE

C3-320.210.0 DM *2,080.00 VAL. 5.10.81

[redacted]

SELON AG. BATCH

MONTANT RECU :

HOK

F 8-1000 DIN 12 77 200 000

...NQUE SUISSE
...ERISCHER BANKVEREIN
...IETÀ DI BANCA SVIZZERA
SWISS BANK CORPORATION

1820 MONTREUX 5.10.81 28084 00045 59063

VENTE DE BILLETS DE BANQUE

	DM	*2,010.00	COURS *84.70000	FR.S.	*1,702.45
DISAGIO	DM	*10.00		FR.S.	*0.00
	DM	*2,000.00		FR.S.	*1,702.45

520.210

HOK

F 6-18004 N 1/2 10.77 250000

VENTE DE BILLETS DE BANQUE

	DM		
DISAGIO	DM	*10.00	
	DM	*2.000.00	

520.210

October 4, 1981

I took SF 5000 from PB acct
+ DM 2000 " KH "

With our kindest regards

D. Dubois

Avec les compliments de la

SOCIÉTÉ DE BANQUE SUISSE

1820 **MONTREUX**
Avenue du Casino 42
Tél. (021) 62 31 51

1871

Montreux,

Bureau des chèques/Checkbüro/Ufficio assegni/Cheque Department

Société de Banque Suisse
Schweizerischer Bankverein
Società di Banca Svizzera
Swiss Bank Corporation

SUCCESSION DU
DR PAUL BRUNTON C

↓ Réf. / Rif.

Montreux, le 4.11.82/fb
Lieu / Ort / Luogo / Place

Date / Datum / Data / Date

G5-522'739.9

Selon vos instructions du
Gemäss Ihrem Auftrag vom
Come da vostre istruzioni del
As per your instructions of

[X] nous vous remettons ci-joint
erhalten Sie als Beilage
vi rimettiamo qui unito
we remit you herewith

[ ] nous vous avons délivré à nos guichets
haben wir Ihnen an der Kasse ausgeliefert
vi abbiamo consegnato ai nostri sportelli
we have delivered at our counters

[ ] nous vous avons envoyé par commissionnaire
sandten wir Ihnen durch Boten
vi abbiamo spedito per corriere
we sent you by messenger

le(s) chèque(s) suivant(s), dont nous vous **débitons**:
folgende(n) Check(s), wofür wir Sie **belasten**:
i seguenti assegni, del cui controvalore vi diamo **debito** in conto
the following cheque(s), for which we **debit** you:

Montant Betrag Importo Amount	Place Platz Piazza Place	Cours Kurs Corso Rate	Frais Spesen Spese Charges	Net à votre **débit** Netto in Ihr **Soll** Netto a vostro **debito** Net to your **debit**	
$US 1'062.45 chèque no 011900	New York		3.24	$US 1'065.69 ==========	Val. 4.11.82

Vos dévoués/Hochachtungsvoll/Con stima/Yours faithfully
Société de Banque Suisse/Schweizerischer Bankverein
Società di Banca Svizzera/Swiss Bank Corporation

Formule sans signature
Formular ohne Unterschrift
Modulo senza firma
Form without signature

F 7352 N 1/4* 2.80 20 000

Bureau des chèques/Checkbüro/Ufficio assegni/Cheque Department

Banque Suisse
Schweizer Bankverein
Banca Svizzera
Swiss Corporation

SUCCESSION DU
DR PAUL BRUNTON

C

GS-522'739.9

Lieu / Ort / Luogo / Place

Date / Datum / Data / Date

le 4.11.82/fb

Bel / Bil

Salon des machines du
Gamma Imen Ability ...
Cisco de votre décision de
As per your instructions to

X nous vous remettons ci-joint
mention Sur ces Banque
et transférons en outre
we remit you herewith

nous avons débité à nos guichets
Kaufen ab Ihnen an der Kasse ausgefertigt
e addebitato sommegnato al vostro sportello
we have delivered at our counters

nous vous avons envoyé par correspondance
Kaufen ab Ihnen durch Boten
e addebitato mandato per corriere
we sent you by messenger

Ladi / Ladi / Ladi / Ladi
vous débitons:

Telegraphic Cheque(s), veuillez vous
Die belasten:

Telegraphic cheque(s), dont nous
vous débitons in conto

the following cheque(s), for which
we debit you:

Montant / Betrag / Importo / Amount	Pièce / Piece / Pezzo / Piece	Cours / Kurs / Corso / Rate	Frais / Spesen / Spese / Charges	Nos à vous débit / Netto in Ihr Soll / Nostro a vostro debito / Net to your debit
$US 1'062.45	New York		3.24	$US 1'065.69
chèque no 012900				

Val 4.11.82

Veuillez débiter/Kaufen ab ainsi/Con atina/Yours faithfully
Société de Banque Suisse/Schweizerischer Bankverein
Società di Banca Svizzera/Swiss Bank Corporation

Formule sans signature
Formular ohne Unterschrift
Modulo senza firma
Form without signature

4 2002 G 1/4" 5.000 (D 000

ÉTUDE DU NOTAIRE
PASCAL PITTET
(SUCCESSEUR DE ME M. CHESSEX)
ANCIENNE ÉTUDE M. CHESSEX - P. PITTET
TÉL. (021) 62 44 12

COMPTE DE CHÈQUES POSTAUX 18 - 359

CH - 1820 MONTREUX, LE 24 juin 1982
RUE DU THÉATRE 3

Monsieur Kenneth Hurst
Prentice/Hall International
Englewood Cliffs
New Jersey 67632
U.S.A.

conc. succ. de M. Paul Brunton

HONORAIRES et DÉBOURSÉS

Fr. 284.- Fr. 6.-

Février à Octobre 1981
Conférences
Téléphones
Correspondance
Photocopies

TOTAL Fr. 290.-

Acquitté, le *1er octobre 1982*

Avec nos remerciements.

ETUDE DU NOTAIRE
PASCAL PITTET
MONTREUX

Avec les compliments
de Marc CHESSEX p/a
Etude *du notaire Pascal Pittet*
Montreux

ÉTUDE DU NOTAIRE
PASCAL PITTET
BACCALAURÉAT ES SC. ÉCONOMIQUES
ANCIENNE ÉTUDE M. CHESSEX-P. PITTET
TÉL. 1020 62 44 12

COMPTE DE CHÈQUES POSTAUX 18-306

CH-1820 MONTREUX le 24 juin 1982
RUE DU MARCHÉ 2

Monsieur Kenneth Burst
Prentice/Hall International
Englewood Cliffs
New Jersey 07632
U.S.A.

conc. auto. de M. Paul Brunton

HONORAIRES et DÉBOURSÉS

Fr. 265.-	Fr. 0.-

Février à octobre 1981	
Conférences	
Téléphones	
Correspondance	
Photocopies	

TOTAL Fr. 290.-

Acquitté, le 1er octobre 1981

Avec nos remerciements.

ÉTUDE DU NOTAIRE
PASCAL PITTET
MONTREUX

(2)

PAUL BRUNTON #22

Dans l'event de mon mort, s.v.p. communiquer avec:

1. Dr. Jean Morier-Genoud
   Avenue de Blonay, 14
   1800 Vevey

   Tel: 54-12-77

2. M. Marc Chessex ~~(Advocat)~~
   rue du Theatre 3,
   CH 1820 Montreux

   Tel: ~~62-31-51~~ 62-44-12

3. ~~M. Andre Gefeller~~ M. IMHOF
   SOCIETE DE BANQUE SUISSE
   Avenue du Casino, 42
   Montreux 1820

   Tel: 62-31-51

PAUL BRUNTON 422

Dans l'event de mon mort, s.v.p. communiquer avec:

1. Dr. Jean Morlat-Gangad
Avenue de Blonay, 14
1800 Vevey

Tel: 54-12-77

---

2. M. Marc Chessex (Advocat)
rue du Theatre 3,
1820 Montreux

Tel: 62-31-53

---

3. ~~M. Andre Gafellier~~
SOCIETE DE BANQUE SUISSE
Avenue du Casino, 42
Montreux 1820

Tel: 62-11-51

(May 14, 1982

M. IMHOF Sold

41,000
SF $115,000
SF $156 000

56

14 May

KH Transfered = $ 81,454

Acct. to

SF 195 + 197

May 14 $432,000

TOTAL $513,454

$10,000 SF left = $5000
will send soon - or Hold for my visit in Sept.

c/o Swiss Bank Corp
NYC

198 Rate

513

$695

343

N/V MONTREUX

1) Bank - Collect 10,000 SF (in ~~travel~~ ~~checks~~) ($5000)

2) Collect Safe Deposit Box items

3) Collect <u>original</u> of <u>Certificate d' Inheritier</u> (Probate of Court)

4) Collect Bank papers + destroy

5) Collect PB's mail to PB.

6) Buy Watch ($2000)

Suisse Romande

SF 20,000 at par

SF 25,000

9600

Bonds in SF 175,000

" " Dollar 186,000

" " DM 160,000

" " Gulden 93,000

TOTAL (SF) 830,000

= $425,000

Death Duty 13,700 (1½%) { Canton only – no tax in La Tour (in Montreux, yes, would have been another SF 13,700 (Bank)

Executor 1% 7800 (usually 2 to 4%) by a lawyer

I told André to buy $60,000 dollar bonds in 2 big accts

M½% [illegible]

	9600
Bonds in SF	175,000
" " Dollar	186,000
" " DM	160,000
" " Gulden	93,000

TOTAL (SF) 830,000

= $425,000

Death Duty	13,700	(1½%)	Canton only – no tax in la Tour (in Montreux, yes, would have been another SF 13,700)
Executor 1%	7800	(Bank) (usually 2 to 4%)	by a lawyer

I told André to buy $60,000

dollar bonds
in 2 big accts

14½% DuPont ✓
14% Campbell Soup ✓

Société de Banque Suisse
Schweizerischer Bankverein
Società di Banca Svizzera
Swiss Bank Corporation

1872

42, Avenue du Casino
Téléphone 021/62 31 51
Télégrammes Suisbanque
Telex 453141 bsmx ch
Adresse SWIFT SBCOCH GG 18D

Copie pr M. Hurst

GREFFE DE PAIX
DE LA TOUR-DE-PEILZ ET VEVEY
Place de l'Ancien Port 6

1800 VEVEY 1

Votre réf.	n. service/réf.	Tél. interne	1820 Montreux
	AG/cb		le 9 décembre 1981

Concerne : Succession de M. Paul BRUNTON

Messieurs,

Nous accusons réception de votre correspondance du 1er décembre 1981 et vous retournons par la présente :

- la déclaration d'acceptation de succession dûment signée.

Nous vous rappelons que nous vous avons adressé antérieurement la photocopie d'une pièce d'état civil.

En ce qui concerne la clôture de l'inventaire de la succession de M.P.Brunton nous vous informons que nous sommes d'accord avec l'inventaire que vous nous avez établi le 1er décembre 1981, à la date du décès de M. Brunton c'est-à-dire le 27 juillet 1981 et déclarons qu'il n'existe pas à notre connaissance, d'autres biens à y faire figurer.

Nous faisons parvenir au contrôleur du droit de mutation une liste de diverses factures concernant M. Brunton à faire valoir dans les déductions de la succession en question.

Dans l'attente de vos nouvelles, nous vous présentons, Messieurs, nos salutations distinguées.

SOCIETE DE BANQUE SUISSE

P.MERINAT — Chef de succursale
A.GFELLER — Fondé de pouvoirs

Annexe : ment.

F 98201 S

LIBERTÉ ET PATRIE

GREFFE DE PAIX
DE LA TOUR-DE-PEILZ ET VEVEY

Place de l'Ancien Port 6
Case postale 26
1800 Vevey 1

CCP 18 - 891
Tél. 021 / 51 03 25

17 MARS 1982

Vevey, le 16 mars 1982/fe

SOCIETE DE BANQUE SUISSE
Avenue du Casino 42

1820 MONTREUX

Réglé le 18.3.82

Monsieur,

Concerne : succession de M. Paul BRUNTON

Les opérations de liquidation concernant la succession susmentionnée, étant terminées en ce qui concerne l'Office de Paix, je vous adresse avec la présente, notre liste de frais s'élevant à fr. 1'821.-, montant dont vous voudrez bien me couvrir à votre convenance.

A réception de ce montant, je vous enverrai les pièces y relatives.

Veuillez agréer, Monsieur, mes salutations distinguées.

LE GREFFIER DE PAIX :

Annexes : ment.
+ 1 bul. vers.

PAYÉ
18 MARS 1982
SBS Montreux

PAYÉ
8 MARS 1982
SBS Montreux

Office de paix du cercle de LA TOUR-DE-PEILZ N° 30

Liste de frais pour la succession de M. Paul BRUNTON

décédé le 27 juillet 1981

19		Tarif			Juge	Greffier	Huissier	Déboursés
		99	mesures conservatoires, inventaire, scellés,	(heure(s)	36.--	24.--	21.50	
		99	travaux préparatoires	(heure(s)		90.--		
		100	réception et homologation de testament		246.--	164.--	10.--	
		102	certificat d'héritier		527.40	351.60	10.--	
		102	attestation exécuteur testamentaire		3.--	2.--		2.--
		148	service à l'audience					
		149	assistance à					
		107a	attestations d'héritier		24.30	16.30		
		107b	déclarations de transfert					
		112	déclarations		3.--	2.--		2.--
		101	ordonnance d					
		103	enregistrement d					
		104	prononcé sur					
		139	recherches au registre foncier, à l'état civil, aux archives	(heure(s)		12.--		
		139	réquisition et retrait d'état descriptif					
		141	présentation et retrait au registre foncier					
		160	garde de valeurs					
		126	réception et conservation du testament					
		133	légalisations		4.--			
		140	annulation d'estampilles			8.--		
		134						
		81	procès-verbaux, extraits, copies, écritures	(page(s)		104.40		2.20
		82	lettres, correspondance	(page(s)		56.--		3.50
		154/2	transports		6.40		3.20	3.20
		143	liste de frais			8.--		
		154	déboursés, ports, téléphones					75.--
				Juge	850.10	838.30	44.70	87.90
				Greffier	838.30	Payé, le		
				Huissier	44.70	ZW		
				Déboursés	87.90			
				TOTAL Fr.	1821.--			

Fr. 1'821.- à faire parvenir franco

au Greffe de paix à Vevey, dans les 10 jours.

Vevey, le 16 mars 19 82

Le juge de paix :

Le greffier :

PAYÉ
18 MARS 1982
SBS Montreux

J. 761 a. OSL 2.80 10 000

PAYÉ
18 MARS 1982
SBS Montreux

Copie pour M. Hurst

Commission d'impôts
A l'att. de M.Eric Horisberger
Contrôleur du droit de mutation
Cour au Chantre

1800 VEVEY

AG/cb

le 11 décembre 1981

Concerne : Succession de M. Paul BRUNTON, La Tour-de-Peilz

Monsieur,

Nous référant à la lettre du 1er décembre 1981 du Greffe de Paix de La Tour-de-Peilz concernant la succession susmentionnée, nous vous donnons ci-dessous la liste des diverses factures à faire valoir dans les déductions de la succession en question :

29.07.81	Dr Guido Fisch, Lausanne	Frs.	340.--
29.07.81	Hôpital du Samaritain, Vevey	Frs.	1'603.30
14.08.81	M. Jean MORIER-Genoud, Vevey	Frs.	250.--
20.08.81	R. Ducrest, Pompes Funèbres Générales	Frs.	1'805.90
10.09.81	Directinn des téléphones, Lausanne	Frs.	752.--
24.09.81	PTT	Frs.	600.--
24.09.81	Gérances Stoudmann & Cie, Lausanne	Frs.	129.--
		Frs.	5'480.20

Ci-joint vous trouverez photocopies des justificatifs.

En outre, nous vous signalons que nos honoraires d'exécuteur testamentaire s'élèveront à Fr. 8'000.- ce dont nous vous prions de prendre également en considération.

Veuillez agréer, Monsieur, nos salutations distinguées.

SOCIETE DE BANQUE SUISSE

P.MERINAT
Chef de succursale

J-P MATTI
Fondé de pouvoirs

Annexes :mmat

Société de Banque Suisse
Schweizerischer Bankverein
Società di Banca Svizzera
Swiss Bank Corporation

CO

DIV

R000001*
R 2577

1820 MONTREUX

29.07.81

SAVINGS ACCOUNT

Réf./Rif. → 620/G5-13208.GA 0002/27565

G5-522,739.5

DEBIT ADVICE

SUCCESSION DU
DR PAUL BRUNTON

C 4

WE HAVE DEBITED YOUR ACCOUNT AS
FOLLOWS:

ORDER: VPO 29.07.81

S.FR. AMOUI

FISCH, DR GUIDO
HOPITAL DU SAMARITAIN

B.C.V. LAUSANNE 449280
1800 VEVEY

340.(
1,603.3

DEBIT 1,943.3

VAL 29.07.81

FORM WITHOUT SIGNATURE

GUIDO FISCH
ecine Générale
.one (021) 37 35 12

1004 LAUSANNE, le 24. 7. 1981 SB
Chemin du frêne 11

Monsieur
Brunton Paul
Av. des Alpes 107
1814 LA TOUR DE PEILZ

Le Docteur Guido Fisch vous présente ses compliments et vous informe du montant de ses honoraires pour soins donnés du 6. 7. 1981 au 20. 7. 1981

Fr. 340.-

HOPITAL DU SAMARITAIN
1800 VEVEY

CCP : 18-992 VEVEY
BCV VEVEY: 18-600 C774.624

FACTURE N° 84432/8107

(ce numéro doit être rappelé dans toute correspondance)

1800 VEVEY, LE 27.07.81

M., Mme, Mlle

BRUNTON
PAUL

AV. DES ALPES 107
1814 TOUR-DE-PEILZ

Concerne:

DO

27.11.98

SANS ASSURANCE

Date	Description	Quantité	Prix unit.	Montant
	PENSION (1 LIT)			
	SEJOUR DU 25.07.81 AU 27.07.81	3	140,00	420,00
	SOINS INFIRMIERS ET SURVEILLANCE PERMANENTE	3	45,00	135,00
25.07	LABORATOIRE 1660			21,00
25.07	LABORATOIRE 1661			21,00
25.07	LABORATOIRE 1643			31,50
25.07	LABORATOIRE 1647			26,25
25.07	LABORATOIRE 1331			10,50
25.07	HONORAIRE 1502 DR BERGER ,			51,00
26.07	RADIOLOGIE 3213	1		28,75
26.07	RADIOLOGIE 3251	1		106,10
26.07	LABORATOIRE 1718			42,05
26.07	LABORATOIRE 1602			21,00
26.07	LABORATOIRE 1609			21,00
26.07	LABORATOIRE 1660			21,00
26.07	LABORATOIRE 1661			21,00
26.07	LABORATOIRE 1643			31,50
26.07	LABORATOIRE 1647			26,25
	A REPORTER		XXXX TOTAL	1034,90

our d'entrée et le jour de sortie sont facturés intégralement.
illez conserver cette facture pour votre déclaration d'impôts.
s tiendrons compte de votre dépôt lors du règlement final.
able à 30 jours ou par acomptes selon entente préalable.

Gestronic Service Bureau

HOPITAL DU CARAMITAIN
6000 VEVEY

CCP : I 18-272 VEVEY
BCV VEVEY: 18-600 C274.424

FACTURE N° 044207/0160

Le numéro doit être rappelé dans toute correspondance

1000 VEVEY, LE 07.07.01

Patient

MONSIEUR
PAUL

AV. DES ALPES 107
1014 TOMBE-DE-PETIT

Chambre
80

27.11.99

BONNE ADMINISTRATION

Date	Description	Quantité	Prix unit.	Montant
	PENSION			
	DE JOUR DU 25.07.01 AU 27.07.01			
	0010 INFIRMIERS ET SURVEILLANCE PERMANENTE			
4.07	LABORATOIRE 1560	3	140.00	420.00
5.07	LABORATOIRE 1561	3	40.00	120.00
5.07	LABORATOIRE 1562			21.00
5.07	LABORATOIRE 1563			27.50
5.07	LABORATOIRE 1564			31.50
5.07	LABORATOIRE 1565			26.50
5.07	LABORATOIRE 1566			10.50
5.07	RADIOLAIRE 1500			51.60
5.07	RADIOLOGIE 3313			
6.07	RADIOLOGIE 3501	1		100.00
6.07	LABORATOIRE 1710	1		106.10
6.07	LABORATOIRE 1603			47.05
6.07	LABORATOIRE 1607			27.00
6.07	LABORATOIRE 1640			27.00
6.07	LABORATOIRE 1641			27.00
6.07	LABORATOIRE 1643			27.00
6.07	LABORATOIRE 1647			31.50
				75.50
	A REPORTER		TOTAUX	1034.70

Les frais de la 3ème et 4ème journée d'hospitalisation ne sont pas remboursés par la caisse-maladie. Ceux-ci doivent être payés par le malade lors de la sortie de l'hôpital. Dans le cas où vous ne pas assurés, le montant total vous sera présenté.

Bonnes fêtes !

HOPITAL DU SAMARITAIN
1800 VEVEY

CCP : 18-992 VEVEY
BCV VEVEY: 18-600 C774.624

FACTURE N° 84432/8107 PAGE

(ce numéro doit être rappelé dans toute correspondance)

1800 VEVEY, LE 27.07.8

M., Mme, Mlle

BRUNTON
PAUL

AV. DES ALPES 107
1814 TOUR-DE-PEILZ

Concerne:
DO

27.11.9

SANS ASSURANCE

Date	Description			Quantité	Prix unit.	Montant
			REPORT			1034,9
26.07	LABORATOIRE		1331			10,5
26.07	HONORAIRE	1502	DR BERGER			51,0
26.07	LABORATOIRE		1643			31,5
26.07	LABORATOIRE		1331			10,5
26.07	LABORATOIRE		1643			31,5
27.07	MEDICAMENTS					133,4
27.07	SUPPLEMENT SOINS INTENSIFS			3	100,00	300,0
					TOTAL	1603,3

jour d'entrée et le jour de sortie sont facturés intégralement.
uillez conserver cette facture pour votre déclaration d'impôts.
us tiendrons compte de votre dépôt lors du règlement final.
yable à 30 jours ou par acomptes selon entente préalable.

Société de Banque Suisse
Schweizerischer Bankverein
Società di Banca Svizzera
Swiss Bank Corporation

G4 A01 M000001*:
R 1541

1820 MONTREUX 14.08.81 SAVINGS ACCOUNT

Réf./Rif.→620/G5-13402.0001 27565

	G5-522,739.5 R
SUCCESSION DU DR PAUL BRUNTON	C 4

DEBIT ADVICE

WE HAVE DEBITED YOUR ACCOUNT AS FOLLOWS:

			S.FR.	AMOU
ORDER: VPO 13.08.81				
IN FAVOUR ACC. MONSIEUR AVENUE DE BLONAY 14	JEAN MORIER-GENOUD 1800 VEVEY	DEBIT		250.
HONORAIRES DU 5.8.81		VAL	14.08.81	

FORM WITHOUT SIGNATURE

DOCTEUR JEAN MORIER-GENOUD
CHIRURGIEN FMH

AVENUE DE BLONAY 14
1800 VEVEY
TÉL. (021) 51 54 97

VEVEY, LE 5.8.81

NOTE D'HONORAIRES

POUR SOINS DONNÉS A Monsieur Paul Brunton

du 14.11.8o su 1.5.81

FR. 25o.-

PAYÉ
14 AOUT 1981
SBS Montreux

COMPTE DE CHÈQUES POSTAUX 18-5413

Suisse
ankverein
rizzera
ation

CO

CO1

Y000001* ZV
R 2528

EUX

20.08.81

SAVINGS ACCOUNT

3454.0001 27565

G5-522,739.5 R

SUCCESSION DU
DR PAUL BRUNTON

C 4

DEBIT ADVICE

WE HAVE DEBITED YOUR ACCOUNT AS
FOLLOWS:

		S.FR.	AMOUNT
ORDER: VPO 20.08.81			
IN FAVOUR PC-NO 18-2339 POMPES FUNEBRES MONTREUX	DEBIT		1,805.90
FACTURE NO 4936	VAL	20.08.81	

FORM WITHOUT SIGNATURE

1000 N 1.81 4000000

POMPES FUNÈBRES GÉNÉRALES · MONTREUX · S/A
R. DUCREST, Dir.
Concessionnaires Officiels du
Corbillard Montreux Veytaux

FACTURE N

TÉLÉPH. 021 / 61 21 29
CHÈQUES POST. 18-2339
RUE DE LA GARE 20

S B S
A l'att. de M. IMHOF
Avenue du Casino
1820 M O N T R E U X

20 AOUT 1981

MONTREUX, 31 JUILLET 1981

		Débours avancés par la Maison	Fournitures et Honoraires
27 07 81	Décès de Monsieur BRUNTON Paul Dr		
	Fourniture d'une urne cinéraire		195.--
	Fourniture d'une couverture antiseptique		185.--
	Fourniture d'un vêtement mortuaire		56.--
	Frais de personnel : hommes pour travail spécial		120.--
	Formalités complètes de décès pour New-York		250.--
	Déplacement pour le retrait des cendres, translation dans l'urne		140.--
	Montant de nos fournitures et honoraires		946.--
	Prestations de tiers :		
	Gratification sur ordre remise au personnel	50.--	
	Etablissement d'un laissez-passer	5.--	
	Etablissement d'un procès-verbal pour incinération	10.--	
	Etablissement de 8 actes de décès	52.--	
	Taxes officielles de la ville pour :		
	- conciergerie au centre funéraire	20.--	
	- dépôt de corps en chambre mortuaire au centre funéraire	90.--	
	Frais au consulat	8.40	
	Frais de timbres + cire	34.50	
	Plombage de l'urne	180.--	
	Frais pour ambulance à Vevey	50.--	
	Frais de taxi Genève à Montreux	360.--	859.9
	TOTAL NET	FR	1'805.9

27 07 81	Pièces de monsieur BERTHON Paul Dr	
	Fourniture d'une urne oculaire	195.--
	Fourniture d'une conjonctive artificielle	185.--
	Fourniture d'un vêtement mortuaire	55.--
	Frais de personnel : Dameva pour transfert spécial	120.--
	Fourniture complètes de draps pour Bouvier	230.--
	Déplacement pour la retraite des cendres, translation dans l'urne	110.--
	Montant de nos fournitures et honoraires	940.--
	Prestations de tiers :	
	Gravification sur ordre remise en pension	50.--
	Etablissement d'un laissez-passer	3.--
	Etablissement d'un procès-verbal pour incinération	10.--
	Etablissement de 2 actes de décès	32.--
	Taxes officielles de la ville pour :	
	- conciergerie au centre funéraire	20.--
	- dépôt de corps au chambre mortuaire au centre funéraire	30.--
	Frais au consulat	8.40
	Frais de timbres + cire	14.50
	Vignette du linceul	320.--
	Frais pour enlèvement à Vevey	20.--
	Frais de taxi Genève à Montreux	160.--
	TOTAL HORS	1'805.0

Société Vaudoise de Crémation
Téléphone 22 15 33

É VAUDOISE
CRÉMATION

Fondée en 1890

Téléphone (021) 22 15 33
Chèques postaux 10 - 826

1000 Lausanne, le 1 mars 1972
Caroline 1

Monsieur
Paul BRUETON-Glass
14, chemin de Ballalay
1820 M O N T R E U X

Monsieur,

Nous accusons réception de
vos { bulletin d'adhésion
versement de Fr. 600.-, dont quittance.

Nous vous remettons également votre carte de membre, pièce que vous voudrez bien conserver avec vos papiers de famille.

Veuillez agréer, Monsieur, nos salutations distinguées.

SOCIÉTÉ VAUDOISE DE CRÉMATION
Le Gérant :

Annexe :

En cas de décès, avertir immédiatement une entreprise de pompes funèbres.

Listes des fournisseurs de la Société

LAUSANNE

POMPES FUNÈBRES GÉNÉRALES S. A.
Rue du Maupas 6
Tél. (021) 20 38 01 Adr. télégr.: NECROS Lausanne

POMPES FUNÈBRES OFFICIELLES DE LA VILLE DE LAUSANNE. Beau-Séjour 8
Tél. permanent (021) 20 42 51

POMPES FUNÈBRES DE SAINT-LAURENT S. A.
Rue Saint-Laurent 12 Edmond Monney, directeur.
Tél. (021) 22 54 10.

VEVEY

POMPES FUNÈBRES GAVILLET & BRUNET
Rue du Conseil 25 Tél. permanent (021) 51 41 80.

MONTREUX

POMPES FUNÈBRES GÉNÉRALES S. A.
Grand'Rue 73. M. Roger Ducret, directeur
Tél. (021) 61 21 29. Adr. télégr.: NECROS, Montreux

AIGLE

POMPES FUNÈBRES D'AIGLE Av. des Ormonts 16.
Tél. (025) 2 23 63.

MORGES

POMPES FUNÈBRES ARNOLD FRÈRES, MORGES
Tél. (021) 71 23 43. Rue Ls de Savoie 30.

ORBE

POMPES FUNÈBRES BOURGEOIS, succ. M. Perusset
Tél. permanent (024) 7 22 78.
En cas de non-réponse (024) 7 29 27.

LES CHARBONNIÈRES

POMPES FUNÈBRES DE LA VALLÉE ET ENVIRONS
Robert Rochat. Tél. (021) 85 12 53.
En cas de non réponse (021) 85 13 37.

YVERDON

POMPES FUNÈBRES FRANÇOIS SCHNEITER
Rue d'Orbe 53 bis Tél. (024) 2 46 97

SOCIÉTÉ VAUDOISE DE CRÉMATION

Carte de membre

N° 19029

délivrée à

M. Monsieur
Paul MAUTON-Glass
1, chemin de Vallaly
1006 LOUSANNE

Lausanne, le 23 février 1972

Le Président: Le Secrétaire:

Carte à conserver
dans le même pli que l'acte de naissance, l'acte de mariage ou le livret de famille.

ÉTÉ VAUDOISE
DE CRÉMATION

Fondée en 1890

Téléphone 021 [redacted]
Chèques postaux 10-826

1003 Lausanne, le 5 octobre 1981
Caroline 1

lf

Monsieur IMHOF
Société de Banque Suisse
Avenue du Casino 42

1820 MONTREUX

Concerne: Incinération de Monsieur le docteur Pierre BRUNTON-

Monsieur,

Suite à votre téléphone de ce jour, nous vous remettons ci-inclus photocopies de la facture des Pompes Funèbres Générales de Montreux et de la commune de Vevey, payées par nous.
Veuillez agréer, Monsieur, nos salutations distinguées.

Société vaudoise de crémation:
Le Gérant: Forestier

annexes:ment.

VILLE DE VEVEY

DIRECTION DE POLICE

Téléphone 51 00 21
Chèques postaux 18-4

at

Cimetière et crématoire

Facture № **D 8847**

Délai de paiement: 3 septembre 1981

SOCIETE VAUDOISE DE CREMATION
Caroline 1

1000 LAUSANNE

Texte	Organiste	Incinération	Inhumation	Renouvellement concession	Emolument marbrier	Divers	A PAYER
...inération du corps de M. Paul BRUNTON ...2 juillet 1981, décédé le 27 juillet 1981	501.4356 25.--	606.4342 40.-					

R. DUCREST, Dir.
Concessionnaires Officiels du
Corbillard Montreux Veytaux

Reçu le 1 AOUT 1981

PHOTOCOPIE

FACTURE N° 4935 GG/cc

TÉLÉPH. 021 / 61 21 29
CHÈQUES POST. 18-2339
RUE DE LA GARE 20

SCTE VAUDOISE DE CREMATION
1, rue de la Caroline
1003 LAUSANNE

MONTREUX, 31 JUILLET 1981

		Débours avancés par la Maison	Fournitures et Honoraires
27 07 81	Décès de Monsieur BRUNTON Paul Dr		
	Fourniture d'un cercueil pour incinération		300.--
	Transfert du corps de l'hôpital des Samaritains au centre funéraire de Vevey		110.--
	TOTAL NET	FR	410.--

Fr 370

cercueil: 970.-
Crémation: 330.-
1300.-
ce montant concerne plusieurs factures

FACTURE N° 4313 du 27.7.81

TIERRY, SOCIÉTÉ D'EX
CHEMIN MONT-BLANC
RUE DE LA GARE 21

PHOTOCOPIE

OCTE VAUDOISE DE CONSERVATION
7, rue de la Caroline
1003 LAUSANNE

MONTREUX, 31 JUILLET 1981

27 07 81	Pièce de Monsieur BERTRON Paul Dr			
	Tomographie d'un cerveau pour investigation			300.--
	Transfert du corps de l'Hôpital des Bastions au centre funéraire de Vevey			110.--
	TOTAL DUE	FR		410.--

R. DUCROST Dr
Commissaire Général de
Contrôle Médical Vaudois

Société de Banque Suisse
Schweizerischer Bankverein
Società di Banca Svizzera
Swiss Bank Corporation

C01 X000001* 7
R 153

1820 MONTREUX 10.09.81 SAVINGS ACCOUNT

Réf./Rif.→ 620/G5-13727.0001 27558

	G5-522,739.5
SUCCESSION DU DR PAUL BRUNTON	C 4

DEBIT ADVICE

WE HAVE DEBITED YOUR ACCOUNT AS FOLLOWS:

		S.FR.	AMOUN
ORDER: VPD 10.09.81			
IN FAVOUR PC-NO 103000 DIR.ARROND.TELEPHONE LAUSANNE -103000-	DEBIT		752.(
SEPTEMBRE 81 021/54.96.71	VAL	10.09.81	

FORM WITHOUT SIGNATURE

Facture des taxes de télécommunications
telecomunicazioni

021/ 54 96 71

Referenz Nr. / No de référence / N° di riferimento

Rechnungsperiode
Période comptable
Periodo contabile ★

Septembre 81

Code	Fr.	c.	Code	Fr.	c.
01	741	90			
10	10	10			

Gespräche und Telegramme
Conv. et télégrammes
Conversazioni e telegrammi

13.7-17.8.81

Zählerablesung
Relevé des compteurs
Lettura dei contatori

17.8.81

Abonnemente
Abonnements
Abbonamenti

1.8-17.8.81

Konzessionen
Concessions
Concessioni

Bitte Rückseite beachten!/Voir au verso s.v.p.!/Si veda a tergo!

Empfangsschein/Récépissé/Ricevuta

Total/Totale

Fr. ---752 **c.** --

einbezahlt von/versés par/versati da

.....

.....

.....

auf Konto
au compte
al conto **10 - 3000**

Direction d'arrondissement
des téléphones
Lausanne

Für die Poststelle:
Pour l'office de poste:
Per l'ufficio postale:

55x105 Dieser Empfangsschein darf nicht als Girozettel benützt werden
Ce récépissé ne doit pas être utilisé comme avis de virement
Questa ricevuta non va adoperata come cedola di girata

Postversand am Remis à la poste le Impostato il	Zahlbar bis Payable d'ici au Pagabile entro il

Pour Brunton Paul

Herrn Frau Frl./M. Mme Mlle/Sig. Sig.a Sig.na

SOCIETE DE BANQUES SUISSES
à L'attention de M. Gfeller

1820 MONTREUX

PTT 676.02 V. 80 15 000 x 2 A5 Qu 120/50

Einzahlungsschein
Bulletin de versement
Polizza di versamento

Fr. ---752 **c.** --

für/pour/per

Direction d'arrondissement
des téléphones
Lausanne

in/à/a

Postcheckrechnung
Compte de chèques
Conto corrente postale

Postcheckamt
Office de chèques postaux
Ufficio dei conti correnti

10 - 3000
Lausanne

Dienstvermerke
Indications de service
Indicazioni di servizio

Aufgabe/Emission/Emissione

PAYÉ

N° 1 0 SEP. 1981

Société de Banque Suisse
Schweizerischer Bankverein
Società di Banca Svizzera
Swiss Bank Corporation

1820 M O N T R E U X 24.09.81 27559 00003 60941

PRELEVEMENT A LA CHARGE DE BRUNTON PAUL FEU TOUR

G5-522,739.5 SAVINGS ACCOUNT FR.S. *600.00 VAL. 24.09

COMPLEMENT PAIEMENT LOYER 1.7.80/SEL.RAPT.PTT.ANN.

MONTANT RECU : l'exécuteur testamentaire
SBS, Montreux

4

F 6-18001 N 2/3

ost-, Telephon- und Telegraphenbetriebe
es postes, téléphones et télégraphes suisses
a svizzera delle poste, dei telefoni e dei telegrafi

Telegramm-Adresse
Adresse télégraphique
Indirizzo telegrafico

Postcheckkonto
Compte de chèques postaux
Conto corrente postale

N°

Monsieur Geffeller
c/o S.B.S
1820 Montreux

Ihre Zeichen / Votre signe / Vostro riferimento	Ihre Nachricht vom / Votre communication du / Vostra comunicazione del	Unsere Zeichen / Notre signe / Nostro riferimento	Datum / Date / Data
		Ir/mo	23.9.81

Gegenstand / Objet / Oggetto: Concerne versement de Monsieur Brunten du 1.7.81

Monsieur,

En confirmation de notre entretien oral à nos guichets, nous vous remettons une photocopie de la feuille de jeu de guichet sur laquelle il apparaît bien que le versement de Monsieur Brunten a bien été encaissé et comptabilisé pour Fr. 140.- et non pour Fr. 740.-. Monsieur Brunten a payé avec un billet de Fr. 1.000.- et notre demoiselle lui a rendu Fr. 860.- sans qu'il y ait eu réaction de sa part quant à la somme rendue.

Veuillez agréer, Monsieur, l'expression de notre considération distinguée.

OFFICE DE POSTE DE VEVEY
L'administrateur :

PTT 115.45 IV 69 105000 A 5 M 80

.50 * A	.00 * A	1.100.00 A	1.229.70	.00 * A	89
	112.50 B	1.007.45 - A	805.00 A	20.00 A	
.00 * A			08.00 A	82.90 A	
300.00	.00 * A	92.55 * A	115.10 A	0.90 A	50
325.00	120.00 A		71.90 A	17.00 A	40
5.20 A	112.50 - A	.00 * A	8.00 A		
116.10 A		10.00	00.40 A	129.80 * A	90
273.50 A	7.50 * A	7.00			89
67.00 A		225.00	1.460.70 * A	130.00 A	
64.70 A	.00 * A	31.00 A		120.00 - A	
41.30 A	140.00 B		.00 * A		
28.00 A		273.80 * A	1.500.00 A	20 * A	
26.90 A	.00 * A		1.468.70 - A		
31.00 A	1.000.00 A	.00 * A		.00 * A	2
	140.00 - A	300.00 A	31.30 * A	50.00	6
1.278.70 * A		273.80 - A		1.780.00	93
	860.00 * A		.00 * A	0.00 A	2
.00 * A		26.20 * A	10.05 *	260.00 A	2
1.000.00 A	.00 * A			695.00 A	10
200.00 A	395.50 #	.00 * A	.00 * A	00.60 A	15
80.00 A		2.00	100.00 A	57.55 A	2
	.00 * A	102.30	10.95 - A	172.05 A	1.26
1.280.00 s A	400.00 A	4.00			
1.278.70 - A	395.50 - A	15.60	80.05 * A	3.110.80 * A	
		2.00			1.00
1.30 * A	4.50 * A	343.20	.00 * A	.00 * A	25
		30.80 A	10.80	3.110.80 A	
.00 * A	.00 * A	237.45 A	96.00 A	2.921.80 - A	1.25
586.00	3.700.00 B			2.000.00 A	2
149.10		827.35 * A	115.80 * A	500.00 A	
15.00 A	.00 * A			500.00 A	1.27
	1.000.00 A	.00 * A	.00 * A		1.26
750.10 * A	1.000.00 A	1.000.00 A	50.00 A	3.198.00 * A	
	1.000.00 A	827.35 - A	70.00 A		
.00 * A	100.00 A			.00 * A	
1.000.10 A	150.00 A	172.65 * A	120.00 s A	2.500.00 A	
750.10 - A	200.00 A		115.80 - A	500.00 A	
	200.00 A	.00 * A		120.00 A	0
250.00 * A	50.00 A	86.00 B	420 * A		
				3.120.00 s A	
.00 * A	3.700.00 * A	.00 * A		3.198.00 - A	8
215.00 B		100.00 A	-1-/81-12		1
	.00 * A	86.00 - A		99.999.922.00 * A	10
.00 * A	20.00				
500.00 A	31.00 A	14.00 * A		.00 * A	
215.00 - A				3.120.00 A	
	51.00 * A	.00 * A	.00 * A	3.110.80 - A	20
285.00 * A		54.50	1.102.00 B		10
	.00 * A	334.45		.20 * A	0
.00 * A	51.00 #	291.00	.00 * A		
65.95		92.10	1.000.00 A	.00 * A	
903.00 A	15.390.90 s B	177.00	102.90 A	826.00 A	
	7.167.60 B	0.50		174.00 A	
968.95 * A		55.00	1.102.90 * A		
	22.553.50 * B	3.00		1.000.00 * A	
.00 * A		44.60 A			
1.000.00 A		2.90 A		.00 * A	
968.95 - A				500.00 A	
31.05 * A	60100	1.064.95 * A		500.00 A	

Société de Banque Suisse
Schweizerischer Bankverein
Società di Banca Svizzera
Swiss Bank Corporation

CO

CO1 M000001* Z1
R 2138

1820 MONTREUX 24.09.81 SAVINGS ACCOUNT

Réf./Rif.→ 620/G5-13830.0001 27558

	G5-522,739.5 R
SUCCESSION DU DR PAUL BRUNTON	C 4

DEBIT ADVICE

WE HAVE DEBITED YOUR ACCOUNT AS FOLLOWS:

		S.FR.	AMOUNT
ORDER: VPO 23.09.81			
IN FAVOUR PC-NO 10-998 GERANCES STOUDMANN & CIE LAUSANNE	DEBIT		129.00
FACT. DU 23.9.81	VAL	24.09.81	

FORM WITHOUT SIGNATURE

F 41000 N 5.81 10000000

GERANCES P. STOUDMANN - SOCIM S.A.
SOCIÉTÉ DE GESTION IMMOBILIÈRE

Rue du Maupas 2
Case postale 2220
1002 Lausanne
Téléphone 021 - 20 21 02
Chèques postaux 10 - 1027

S22739/5

24.9.81
c.o

Monsieur
Paul BRUNTON
Av. des Alpes 107
1814 LA TOUR-DE-PEILZ

Réf. 64/ 12 b Dossier 2169 Lausanne, le 23 SEP. 1981

Immeuble : Av. des Alpes 107, LA TOUR-DE-PEILZ

COMPTE DE CHAUFFAGE ET D'EAU CHAUDE

du 1er juillet 1980 au 30 juin 1981

Coût total : Fr. 23'999.--

Prix du m3 : chauffage + eau chaude Fr. 6,1330

5) Votre participation :

A CLASSER

	Taux d'occupation	Coefficient			
Chauffage					
m3 à	%				
Eau chaude					
m3 à	%		158	x Fr. 6,1330	Fr 969.--
Acomptes					Fr 840.--
Solde en votre faveur					Fr
Solde en notre faveur					Fr 129.--

a) Montant que nous vous adresserons dans les 30 jours, sous déduction des frais de port, aucune retenue ne devant être faite sur le prochain paiement de votre loyer.

b) Montant que vous voudrez bien nous faire parvenir dans les 30 jours, au moyen du bulletin de versement ci-joint.

Le compte détaillé, avec pièces justificatives, est à votre disposition à nos bureaux pour y être consulté sur rendez-vous, dans les 30 jours.

GERANCES P. STOUDMANN - SOCIM S.A. :

5)

POMPES FUNÈBRES GÉNÉRALES S.A.

LAUSANNE

SIÈGE SOCIAL
LAUSANNE

MAUPAS 6
NOUVEAU NUMÉRO
DÈS LE 1er AVRIL 1971
(021) 20 38 01

Lausanne, date du timbre postal.

M.,

Nous avons appris que vous aviez donné récemment votre adhésion à la **Société Vaudoise de Crémation,** choisissant ainsi l'incinération pour votre sépulture.

A cette occasion, nous prenons la liberté de vous informer que notre entreprise, fondée en 1870, est concessionnaire depuis toujours de la Société Vaudoise de Crémation. Dès sa création, elle a été chargée de la fourniture des cercueils et des transports funèbres aux crématoires.

Pour obtenir ses services quand survient le décès d'un membre de la Société Vaudoise de Crémation, il suffit de téléphoner immédiatement au **N° (021) 22 92 01 à Lausanne,** en vue de la fixation, sans frais supplémentaires, du jour du convoi et de l'heure de la cérémonie.

Vous pouvez également appeler l'une des personnes ci-après désignées si vous n'habitez pas Lausanne :

Aigle :	M. Rossier	Tél.	2 26 58	**Monthey :**	M. Delacoste	Tél.	4 24 18
Aubonne :	M. Moinat	Tél.	76 50 82	**Montreux et**			
Avenches :	M. Guillod	Tél.	8 32 99	**Vevey :**	M. Ducret	Tél.	61 21 29
Bex :	M. Bruguier	Tél.	5 23 24	**Moudon :**	M. Faucherre	Tél.	95 21 17
Bulle :	M. Barras	Tél.	2 85 57	**Nyon :**	M. Rossier	Tél.	61 25 16
Châtillens :	M. Piretti	Tél.	93 71 08	**Oron :**	M. Destraz	Tél.	93 71 60
		Tél.	93 71 09	**Payerne :**	M. Burger-Dupperrex	Tél.	6 26 66
Cossonay :	M. Rochat	Tél.	87 16 85	**Rolle :**	M. Chaney	Tél.	75 17 50
Fribourg :	M. Bugnard	Tél.	2 39 95		M. Ulliel	Tél.	75 17 58
Leysin :	M. Nicod	Tél.	6 21 51	**Sion :**	M. Voeffray	Tél.	2 28 30
Lucens :	M. L'Eplattenier	Tél.	95 82 22	**Yverdon :**	M. Schmidhauser	Tél.	2 21 79
Martigny :	M. Naefen	Tél.	6 12 95		M. Nicolier	Tél.	2 29 10

Afin d'éviter des recherches fastidieuses aux membres de votre famille quand vous décéderez, nous nous permettons de vous remettre, en annexe, une pochette destinée à réunir les actes d'état civil et la carte de membre de la Société Vaudoise de Crémation donnant droit aux diverses prestations gratuites.

Veuillez agréer, M., nos salutations très distinguées.

POMPES FUNÈBRES GÉNÉRALES S.A.
LAUSANNE

Concessionnaires de la Société Vaudoise de Crémation

POMPES FUNÈBRES GÉNÉRALES S.A.

LAUSANNE

SIÈGE SOCIAL
LAUSANNE

MARPLAN S
TÉL. 000 00 00

Lausanne, date du timbre postal.

M.

Nous avons appris que vous aviez donné récemment votre adhésion à la Société Vaudoise de Crémation, choisissant ainsi l'incinération pour votre sépulture.

A cette occasion, nous prenons la liberté de vous informer que notre entreprise, fondée en 1870, est concessionnaire depuis toujours de la Société Vaudoise de Crémation. Dès sa création, elle a été chargée de la fourniture des cercueils et des transports funèbres aux crématoires.

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Vous pouvez également joindre nos permanences et après décès si vous n'habitez pas Lausanne:

Aigle:	M. Dénéréaz	Tél. 2 20 30	Montreux:	M. Schenk	Tél. 4 24 18
Aubonne:	M. Nicod	Tél. 70 00 22	Montreux et environs:		
Avenches:	M. Gottet	Tél. 0 22 00	Vevey:	M. Duvoisin	Tél. 51 21 29
Bex:	M. Dupuis	Tél. 5 23 24	Villeneuve:	M. Freudiger	Tél. 60 27 17
Bulle:	M. Genoud	Tél. 2 00 07	Rolle:	M. Rouge	Tél. 71 25 15
Châtillens:	M. Pasti	Tél. 65 71 00	Oron:	M. Dénéréaz	Tél. 83 71 62
		Tél. 65 71 00	Payerne:	M. Dupin-Gaspoz	Tél. 8 22 66
Cossonay:	M. Rossel	Tél. 67 14 65	Nyon:	M. Chevy	Tél. 75 17 60
Frêtaz-sur-Lausanne:	M. Dupont	Tél. 2 20 65		M. Gilet	Tél. 75 17 66
Lavaux:	M. Rossel	Tél. 8 21 61	Rive:	M. Vodoy	Tél. 2 22 30
Lausanne:	M. L'Episcopie	Tél. 60 00 22	Yverdon:	M. Schmidlinger	Tél. 2 21 70
Morges:	M. Bertin	Tél. 2 12 65		M. Rouge	Tél. 2 20 15

Afin d'éviter des recherches fastidieuses aux membres de votre famille quand vous décéderez, nous nous permettons de vous remettre, en annexe, une portefeuille destinée à réunir les actes d'état civil et la carte de membre de la Société Vaudoise de Crémation donnant droit aux diverses prestations gratuites.

Veuillez agréer, M., nos salutations très distinguées.

POMPES FUNÈBRES GÉNÉRALES S.A.
LAUSANNE

Correspondantes de la Société Vaudoise de Crémation

SOCIÉTÉ VAUDOISE
DE CRÉMATION

Fondée en 1890

Téléphone 021 [redacted]
Chèques postaux 10-826

1003 Lausanne, le 5 octobre 1981
Caroline 1

lf

Monsieur IMHOF
Société de Banque Suisse
Avenue du Casino 42
1820 MONTREUX

Concerne: Incinération de Monsieur le docteur Pierre BRUNTON-

Monsieur,

Suite à votre téléphone de ce jour, nous vous remettons ci-inclus photocopies de la facture des Pompes Funèbres Générales de Montreux et de la commune de Vevey, payées par nous.
Veuillez agréer, Monsieur, nos salutations distinguées.

Société vaudoise de crémation:
Le Gérant: Forestier

annexes:ment.

SOCIÉTÉ VAUDOISE
DE CRÉMATION

Fondée en 1890

Téléphone 021 [illegible]
Chèques postaux 10-[illegible]

1006 Lausanne, le 5 octobre 1961
Chemin 1

JC

Monsieur IMHOF
Société de Banque Suisse
Avenue du Casino 42

1820 MONTREUX

Concerne : Incinération de Monsieur le docteur Pierre BRUNTON-

Monsieur,

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Veuillez agréer, Monsieur, nos salutations distinguées.

Société vaudoise de crémation :

annexe:ment.

VILLE DE VEVEY

DIRECTION DE POLICE

Téléphone 51 00 21
Chèques postaux 18-4

at

Cimetière et crématoire

Facture № **D 8847**

Délai de paiement: 3 septembre 1981

SOCIETE VAUDOISE DE CREMATION
Caroline 1

1000 LAUSANNE

Date	Texte	Organiste	Incinération	Inhumation	Renouvellement concession	Emolument marbrier	Divers	A PAYER
3.8.1981	Incinération du corps de M. Paul BRUNTON le 29 juillet 1981, décédé le 27 juillet 1981	501.4356 25.--	606.4342 40.--					65

POMPES FUNÈBRES GÉNÉRALES S.A. MONTREUX
R. DUCREST, Dir.
Concessionnaires Officiels du
Corbillard Montreux Veytaux

Reçu le 20 AOUT 1981

PHOTOCOPIE

FACTURE N° 4935 GG/cc

TÉLÉPH. 021 / 61 21 29
CHÈQUES POST. 18-2339
RUE DE LA GARE 20

SCTE VAUDOISE DE CREMATION
1, rue de la Caroline
1003 LAUSANNE

MONTREUX, 31 JUILLET 1981

		Débours avancés par la Maison	Fournitures et Honoraires
27 07 81	Décès de Monsieur BRUNTON Paul Dr		
	Fourniture d'un cercueil pour incinération		300.--
	Transfert du corps de l'hôpital des Samaritains au centre funéraire de Vevey		110.--
	TOTAL NET	FR	410.--

Fr. 370.-

cercueil: 970.-
Transports: 330.-
1300.-
ce montant concerne plusieurs factures.

DATES

I gave ORIGS to Derek

Mor marriage
+ divorce ✓
+
PB name change ✓
+ PB Birth Certificate ✓

I gave Randy

SF ~~2000~~ 2000

for shipping costs
to be accounted for

Two nurses turned his
body from side to side
+ it looked like a
PIETA

call CHESSEX
for 11:30 THU
judge VACHON

ER

ST. MARTIN CHURCH
VEVEY

judge away —
but warn the Chessex.
ask him expedite (1)
for me — honorarium

~~Give Randy~~
~~authorization~~

(2) give Mor marriage
+ divorce
+ PB name change
~~+ Bend Mor death~~
certificate

M. CHESSEX INILL

1) May take 1 yr for estate to be settled — + Kent duties paid

2) judge will allow time for in paper any claims that S'm not the sole heir.

3) Bank to give notice in July to landlord (Sat now) or as soon as have tenant.

4) Bank can sell or give away NOW furniture — executor has large powers.

5) Ask re Dam Dolly

6). Holdre Oct 57 — NYC
Evangeline April 58 (MEX)

lease - Jan 1 '82
(was Oct - but needs 4 mts notice) unless Key finds new tenant

10 am THU.
M. IMHOF AT BANK

1 Bank will hold all his financial records (and IRA)

2 Will ask whether P/O forward personal mail to Kent or hold + give IRA in OCT 3 Tell Elec Bank

S.V.P. dans l'event de la mort du Dr. Paul Brunton, communiquer a Kenneth T. Hurst par:

(1) Telex 135423 New Jersey

Attention Kenneth Hurst

(2) Cable PRENHALL Englewood Cliffs, New Jersey

Attention Kenneth Hurst

(3) Telephone a son bureau

(201) 592-2911--(in Englewood Cliffs, New Jersey, U.S.A.)

(4) Telephone a son domecile

(914) 358-6692--(in Valley Cottage, New York, U.S.A.)

***Please note the local U.S.A. time is 5-6 hours behind Swiss time.

KH call + see
Michael Brandon

near Geneva
(look on map)
+ see Stefan in Geneva

IF

① André - no progress
Swiss law delaying

② ask André had
Chessex contacted him
before we talked on
phone?
No!!

ENGLISH SPEAKING LAWYERS

GENEVA		Tel. No	Professional Specialities apart from normal legal Activities
* Me Didier BROSSET, 8 rue d'Italie	(022)	28.80.22	Commercial/Divorce.
Me Otto von Arx, 1 rue de Rive	"	28.17.14	Company & Commercial Law/Corporate Tax Law.
Me Michael BRANDON, MA,LL.M., Le Feuillerage, route de Coppet, COMMUGNY Nr GENEVA	"	76.14.00	English Law in general/ Wills/Testamentary dispositions.
MMes LENZ, SCHLUEP, BRINER, DE COULON, 25 Grand Rue	"	21.87.11	Commercial/Fiscality/ Work permits/English Law/Taxation/Banking/ Liechtenstein Company Law.
Me John F. EARDLEY, 16 rue de Candolle	"	20.47.20	Civil, Commercial, Penal, Fiscal Laws.
Me J.P. JACQUEMOUD, 2 rue Bellot	"	47.15.15	Company, Banking, Family and European Law (not penal), Distributorship Agreements, Licensing.
LAUSANNE			
Me Claude REYMOND, 5 Grand Chêne	(021)	20.68.51	International and Commercial Law.
Me Bernard KRAYENBUEHL, 7 av. du Théâtre	"	20.37.37	Building Rights/ Divorce/Marriage/ Family Rights.
MONTREUX			
Me Marc CHESSEX, 3 rue du Théâtre	(021)	62.44.12	Notarial.
Me Marcel HEIDER, 8 avenue Nestlé	"	61.30.38	Commercial Law.
Me Roger ROGNON, 26 Grand Rue	"	61.21.74	Notarial.
Me Alfred VOGELSANG, 8 rue de la Paix	"	61.44.44	Financial Matters, Residence permits, Naturalisations.
VEVEY			
Me Jean-David DENEREAZ, 29 av. Général Guisan	(021)	51.90.58	Notarial.
Me Bernard PFEIFFER, 1 rue de la Clergère	"	51.12.41	Real Estate.

* Honorary Legal Adviser

SION

Me E. TAUGWALDER, 14 avenue du Midi	(027) 22.22.22	General Law and Notarial.
Me J. ZIMMERMANN, 5 rue des Cèdres	" 22.20.20	General Law and Notarial.

FRIBOURG

Me Jacques THIEMARD, 6 bd de Pérolles	(037) 22.90.60	Wills, Divorces, Family Rights, International Law.
MMes LENZ, SCHLUEP, BRINER, DE COULON, 56 Grand Rue	" 22.97.17	Same specialities as the Geneva bureau with whom contact should be made.

This list is provided by HM Consulate-General for the convenience of enquirers, but neither HMG nor any official of the Consulate-General take any responsibility for the competence or probity of any firm/advocate on the list or for the consequences of any legal action initiated or advice given.

Evangeline - May 18 5pm

at office

Swiss Watch to Beau
Gold pencil to Eva

~~Tapestry~~ Painting
Ring - Jade Buddha to Melody
~~Bronze Bust (at Ema's)~~

also ① for Tony
+ Larson

(up 8/19)

Married October 7, 1957
(New York)

divorced April 10, 1958
(Mexico)

married + divorced twice

---

why 1952 marriage? Yes
where divorce?
Yes - in 1954

Evangeline (Young) Glass

301 Richards St.
Iowa City, Iowa 52240
TEL (001) 319 — 338 - 0447

Married NYC October 7, 1957
Divorced Mexico April 10, 1958

1.5

Fone 191 to obtain GLASS fone # (Info. Directory)
001 - 319 - 338 - 0447

Call after Aug 20
1 HR diff

Sara Barbara
Charles GLASS
until Aug 19

PB WILL

① Destroy old will (British?) or Fides — now obsolete

② Send PB. copy of Bequests to various people & his objets d'art to revise, etc ✓

③ CHESSEX has made new one Tone 62-44-12 (021) Montreux + latest + valid Will in March 1972. ~~for~~ It ✓ supersedes all others.

④ PB's royalties from Rider are paid into his Bank (Nat Grindlays) No British tax is paid. Rdr have a Certificate of Exemption from Ireland as a working author Revenue from tax.

11 U 11
250

23
6
138

21 SF
6
126

MONTREUX
APRIL 10-16, 1972

say 150 SF Hotel

250 SF
31 Train
3 Bus
2 Tips
5 Taxi
6 Coach
6 Fuel
2 Cig
30 M
10 Veg.
3 Bread
98 ~~Food~~ food.
3 Stamps & cards
3 Coffee
2 "
12 Veg
6 M
124
6
6
5
2
2
2
5 Taxi = 146 Gare / 147

143 Hotel
148 Spent
291 TOTAL
= $80.00

98 Spent
152 Balance
250

140
12
152
68
220
(A$480 5 200 = 762
April 14) 152
914

250
125 Spent
125 Balance
82 PLUS
207 ?

(5) KH visit Riders + (new executor) explain royalties now to be paid to me. ✓
(OR CHESS & write Ken)

(6) Executor receives from the judge the authority (when will is proven) ✓

(7) PB make app KH + PB see Chessin N/V OCT 72 to get list of all past ACTIONS (any Swiss death duties?) ✓

(8) PB has paid 600 F for cremation funeral to Société Vaudoise de Crémation, Cardinal 1, 1000 Lausanne.
Tel (021) 22-15-33
NOEL to handle - cable me

(9) Noel to cable KH - Stay fly Zurich + meet Ken + come to Montreux

(10) KH keep aisles - transfer to nice urn (buy from funeral home)

(11) Re #8 - the Society's agent in Montreux is MR. JETZER, 6A Ave. Lapalanches Montreux.

(12) Membership "Carte de membre" No. 19029 in Société

N/U London visit Buddhist Soc - see Bud

Income Tax

Canton de Vaud

Impôt spécial dû par les étrangers

Commune: LA TOUR-DE-PEILZ

Bordereau expédié le	No de référence
10.9.1981	226.626/Etr

1981

Durée de l'assujettissement: 207 jours (lorsqu'elle est inférieure à une année)

30070-1

Revenu calculé sur la dépense	Eléments bruts		Impôts			A déduire: impôt anticipé	Montant ~~échu le~~
	Revenu	Fortune	COMMUNE	CANTON	Total		
40'200.-			1'306.70	2'247.50	3'554.20	5'112.80	1'558.60

à déduire impôt défense nationale : 348.10

Versements effectués à l'avance . . . . . Fr.

Net à payer à la poste ou à la Recette . . . . . Fr.

Perçu en trop remboursé par poste . . . . . Fr. 1'210.50

Net à payer à la poste ou à la recette = *

Net à rembourser par poste = CR

Recette de district
1800 Vevey
Cour-au-Chantre
Ch. post. 18 - 5
Tél. (021) 51 04 31

No de référence 226.626/Etr

M., Mme, Mlle
Succession de BRUNTON Paul
p.a. M. André Gfeller
Société de Banque Suisse
1820 MONTREUX

225.067.40

RECETTE DE L'ÉTAT
VEVEY
10 SEP. 1981
ACQUITTÉ

Délai de paiement : 30 jours dès l'échéance.

Intérêt de retard légal réservé dès la fin du délai de paiement.

Recours: Lorsque la décision de taxation n'a pas fait l'objet d'une notification spéciale, le présent bordereau vaut comme notification et ouvre la voie d'un recours contre la taxation. Le contribuable peut légalement recourir contre les décisions prises par l'autorité de perception (erreurs de calculs, de report, etc.).Les recours doivent être motivés et adressés à la Commission d'impôt de district, dans les

Empfangsschein
Récépissé
Ricevuta

Bitte aufbewahren
A conserver s. v. p.
Da conservare p. f.

Fr. ..... c. .....

einbezahlt von / versés par / versati da

.....

.....

.....

auf Konto
au compte
al conto **18 - 5**

Recette de district
Vevey

Für die Poststelle:
Pour l'office de poste:
Per l'ufficio postale:

IMPOT FÉDÉRAL POUR LA DÉFENSE NATIONALE
21e **période** 1981-1982

Notification de la taxation et invitation au paiement
Personnes physiques

Canton de Vaud

906 Commune : LA TOUR-DE-PEILZ

Références internes

a	b	c
84	0	
P	M	CH
R	0	0
A+I	E	
0	0	

Montant déterminant pour fixer le taux [1]	● Taux [1] %	Montant imposable [2]	Impôt pour 1 année	jours [3]	● Impôt 1981 payable jusqu'au 30 jours	jours [3]	● Impôt 1982 payable jusqu'au ---	Total pour les 2 années
		37'700.-	605.40	207	348.10	---	-.-	348.10

No de référence : 226.626/Etr

Bordereau expédié le : 10.9.1981

Recette de district
1800 Vevey
Cour-au-Chantre
Ch. post. 18 - 5
Tél. (021) 51 04 31

No de référence 226.626/Etr

M., Mme, Mlle
Succession de BRUNTON Paul
p.a. M. André Gfeller
Société de Banque Suisse
1820 MONTREUX

226.974.10

Motif de la taxation (lorsqu'elle s'écarte de la déclaration):

Montant total :	348.10
à déduire excédent impôt anticipé	348.10
solde à payer :	-.--

Nous vous invitons à payer le montant ci-dessus dans le délai indiqué.

Si l'impôt est payé après ce délai, il sera majoré d'un intérêt de 5% l'an.

Commission d'impôt de district

[1] Seulement s'il y a du revenu à l'étranger ou des prestations en capital au sens de l'art. 40, 2e al., AIN.
[2] Montant arrondi aux Fr. 100.— inférieurs.
[3] Les mois sont comptés uniformément à 30 jours et l'année à 360 jours.

RECETTE DE L'ÉTAT
VEVEY
10 SEP. 1981
ACQUITTÉ

Empfangschein / Récépissé / Ricevuta | Impôt fédéral pour la défense nationale période

Fr. ..... c. .....
einbezahlt von / versés par / versati da

.....

.....

.....

auf Konto / au compte / al conto **18 - 5**
Recette de district
Vevey

Für die Poststelle :
Pour l'office de poste :
Per l'ufficio postale :

(05) Dieser Empfangsschein darf nicht als Girozettel benützt werden

RECETTE DE L'ETAT
VEVEY
10 SEP. 1981
ACQUITTE

Pièce No

COMMUNE DE LA TOUR DE PEILZ

QUITTANCE № 6690

Reçu de M Monsieur
Paul Brunton
Av. Alpes 107

la somme de **Fr.** 6 **Ct.** —

pour transfert

La Tour de Peilz

le: 21.9.79

Pour la Commune:

L. P.

3882 78 200 c.

Société de Banque Suisse
Schweizerischer Bankverein
Società di Banca Svizzera
Swiss Bank Corporation

D53/63 A000001* ZV
R 2955

1820 MONTREUX 2.03.81 SAVINGS ACCOUNT

Réf./Rif.→ 620/CO-83227.0001 RZGE

G5-522,739.5

DEBIT ADVICE

DR PAUL BRUNTON
AVENUE DES ALPES 107
1814 LA TOUR-DE-PEILZ

WE HAVE DEBITED YOUR ACCOUNT AS FOLLOWS:

		S.FR. AMOUNT
CHARGE FOR TAX STATEM.DEPOSIT-NO 522739	DEBIT	44.00
Charges for various photocopies and filling up the tax return 1981/82		90.--
	VAL	2.03.81

FORM WITHOUT SIGNATURE

F 41000 N 5.80 3000000

Société de Banque Suisse
Schweizerische Bankgesellschaft
Società di Banca Svizzera
Swiss Bank Corporation

1820 MONTREUX 2.03.81 SAVINGS ACCOUNT

PRL/PRL-- 620/CO-83227.0001 RZGE 05-322,739.5

DEBIT ADVICE

DR PAUL BRUNTON
AVENUE DES ALPES 107
1814 LA TOUR-DE-PEILZ

WE HAVE DEBITED YOUR ACCOUNT AS FOLLOWS:

CHARGE FOR TAX-STATEM.DEPOSIT-NO	522739	DEBIT	44.00
Charges for various photocopies and filling up the tax return 1981\82			90.--
	VAL		2.03.81

S.FR. AMOUNT

FORM WITHOUT SIGNATURE

BANK

1) Executor — pay all Bills? Yes
2) give Key deposit Box ✓ [# 84432/8107
3) " Dr Fisch (SF 340) + Hospital Bills. (1003 SF) Yes ✓
4) Tell cancel apt. Lease ~~July~~ 30.-3 mks. ✓
5) Received Reders royalties ?
6) give Randy Fone #s (2) ✓ Done TWU
7) How Bank handle/forward mail ←
8) give recent financial records ✓
9) KH visit appt. for Mon Oct. 5 morning
10) (Close down all KH accounts + send him check)
11) KH find out if any tax in USA on check receipts
12) Tell Bank re USA social security/Berne ✓
13) ~~PB~~ KH ask questions re his own papers ✓
14) Bank pay Gobay funeral Service extra ✓
~~15~~) Bank to notify publishers to send royalties direct to KH in future. after ~~a block~~ (1 yr)
16) Any death taxes in Switzerland?
Yes, but low — + only ½ Swiss rates for foreigners.

(6 US + UK Embassies in Geneva

Over

17) Request copy of death certificate

Bank

① call Randy for Books etc.

if so, KH for ARISTON.

Récépissé de dépôt

No 179

Le soussigné, Marc Chessex

notaire à Montreux

déclare avoir reçu en dépôt les dispositions de dernières volontés de

Monsieur Paul Brunton, Montreux

le 29 février 1972

En cas de décès, envoyer immédiatement le présent récépissé au notaire susdésigné, après avoir rempli les rubriques ci-après :

Lieu du décès : ..... Date du décès : .....

Domicile du défunt : .....

Nom et adresse d'un des héritiers : .....

.....

Récépissé de dépôt

No 217

Le soussigné, Marc Chessex

notaire à Montreux

déclare avoir reçu en dépôt les dispositions de dernières volontés de

Monsieur Paul Brunton

le 29 mars 1973

En cas de décès, envoyer immédiatement le présent récépissé au notaire susdésigné, après avoir rempli les rubriques ci-après :

Lieu du décès : ..... Date du décès : .....

Domicile du défunt : .....

Nom et adresse d'un des héritiers : .....

.....

Récépissé de dépôt N°

Le soussigné, Serge Gérard

Agissant à Montréal

Déclare avoir reçu en dépôt les dispositions de dernière volonté de

Monsieur Paul Bernard Montreuil

le 20 février 1972

En cas de décès, envoyer immédiatement le présent récépissé au notaire soussigné, après avoir reçu les renseignes ci-après :

Lieu de décès : Date de décès :

Dernière de décès :

Nom et adresse d'un des héritiers :

Récépissé de dépôt N°

Le soussigné, Serge Gérard

Agissant à Montréal

Déclare avoir reçu en dépôt les dispositions de dernière volonté de

Monsieur Paul Bernard

le 20 mars 1973

En cas de décès, envoyer immédiatement le présent récépissé au notaire soussigné, après avoir reçu les renseignes ci-après :

Lieu de décès : Date de décès :

Dernière de décès :

Nom et adresse d'un des héritiers :

in not mings

MARC CHESSEX, NOTAIRE

RUE DU THÉATRE 3
(021) 62 44 12

1820 MONTREUX

M. Chessex

1) Give Passport + Lawyer (give KH receipt) ✓
2) KH notify UK + USA consulates ✓
3) Safe deposit key to Bank ✓
Tell him Sam alone - what confirmed
4) Bank is executor - Key pay Hospital Bills?
5) Death certificate done via Hospital? ✓
6) Real Doctor death letter - make stat? ✓
7) Phone Judge probate - tell re Randy. ✓
8) Chessex fone Today - who needs date re ASHES ✓
9) KH leave Sat.
10) Goldwater - personal cufflinks - check list
11) Chessex fone Hospital Samaritan re death certificate ~~Admissions~~ Administration Office (No) - How is this? re № 8HH32/8107
12) Any Swiss death taxes? Yes, but not high - 1% Swiss rate ✓
Burlington tax law
Yes, Key send to the judge + he sends to Chessex + executor
I need a copy re death certificate (I can make my own stats) for publishing, etc ✓
open estate next week
Limits maximum - bank can let Randy handle things.
He'll put ad in paper

M. Dobbs

1) Give Reggy + Lister (give KH receipt)
2) KH notify UK + USA counsels
3) Take deposit item to Bank
4) Bank is executor — Reg pay Recognized Creditor
5) Share certificate done via Hoggles?
6) Seal Director doors. Letter — note stat?
7) Have Judge probate — too is handy.
8) Choose Fees today — who needs claim is ASIC?
9) KH have Set.
10) Probate — probate suggestive — check list
11) Choose Fees Hoggles Summary & claim
Certificate Administration
Renunciation
Renunciation Office — How is RG?
re Ms 8HH32/8107
12) Carry Survive claim taxes ? Yes Grant not
Judge - Reg Sign
Prepare copy
& re claim
& Certify, Lect
(Then make any
amendments)
For publication etc

Yes, Keep close to Judge
1. Is death + Cause
Certificate
Open Bank Acct
Claim Assessment —
Bank can do
Hell Put notice Papers
Probate issue Judge

[¶15,501] INTRODUCING THE U.S. ESTATE AND GIFT TAXATION OF NONRESIDENT ALIENS

By Richard J. Bushelon, Assistant Vice President, United States Trust Company of New York, New York City.

It's an old saying that "Nothing is certain but death and taxes." And most people have learned that the transfer of property at death is subject to tax. But there are different rules for U.S. citizen or resident estates and non-U.S. citizen, nonresident estates.

A U.S. citizen or resident is generally subject to U.S. estate tax on all the property he owns at death, wherever located. A nonresident alien is generally subject to U.S. estate tax only on his U.S. property. For income tax purposes, an alien's residence is the controlling factor,[1] but for estate tax purposes, domicile is the key.[2] So the alien who is temporarily in the United States isn't automatically subject to U.S. estate tax if he should die during his stay here. He must do something more than merely be physically present in the United States to become a domiciliary. And since there is a special U.S. estate tax form, rate, and method of figuring the tax for NRAs, it makes a major financial difference what conclusion is reached regarding a decedent's domicile.

The same question of domicile must be answered for gift tax purposes. The NRA is subject to gift tax only on U.S. property.

For convenience, this analysis is divided into the following topics:

[¶15,501.1] DOMICILE

(1) General Rule

The estate tax Regulations divide decedents into two categories; residents or citizens and nonresidents not citizens. A nonresident decedent is one who, at the time of his death, wasn't a U.S. citizen and had his domicile outside the United States.[3]

ACQUIRING DOMICILE → A person acquires domicile by living in a place—even for a short time—with no definite, *present* intention of moving. Residence alone, without the requisite intention to stay, doesn't equal domicile. And an intention to change domicile, by itself, isn't enough without actually moving.

(2) Residents in U.S. Possessions

A U.S. citizen living in a U.S. possession at the time of his death is considered an NRA if U.S. citizenship was acquired solely because he was a citizen of the possession, or because he was born or lived in the possession.[4] You have to be careful in these cases because special credit rules apply.[5]

Footnote references start at the end of this analysis.

(3) Expatriates

The estate of an NRA dying within 10 years after loss of U.S. citizenship will be taxed at the same rate as the estate of a U.S. citizen unless the executor can prove that the avoidance of U.S. taxes was not one of the principal purposes for the loss of citizenship.[6] This provision doesn't apply to persons who lose their U.S. citizenship for other reasons, such as dual citizenship.[7]

As with NRAs generally, only U.S. property owned by the expatriate at the date of death is included in his gross estate. His U.S. tax base, however, is broadened in certain respects.

SPECIAL PROVISION → To prevent the expatriate from avoiding U.S. estate tax by transferring his U.S. assets to a foreign corporation in exchange for its stock, the tax law includes in the value of the expatriate's gross estate a proportion of the fair market value of the foreign corporation's stock the expatriate owned at death. The proportion is based on the value that the foreign corporation's U.S. property bears to the fair market value of all the corporation's property, wherever located.[8]

Ownership tests: For the special provision to apply, the expatriate must have met the following ownership tests at the time of death:

- The expatriate owned (directly or through a foreign corporation, partnership, trust, or estate) 10 percent or more of the total combined voting power of all classes of stock entitled to vote in the foreign corporation, *and*
- The expatriate owned (directly or constructively through family members) more than 50 percent of the total combined voting power if all classes of stock entitled to vote in the foreign corporation.[9]

The same shares of stock may not be counted more than once in determining whether the 50 percent test has been met.

In addition, in determining whether the tests are met, and the portion of U.S. property owned by the foreign corporation, the expatriate is treated as owning the stock of a foreign corporation (at the time of his death) that he transferred during his life if the transfer, under U.S. estate tax law, isn't effective in excluding property from a gross estate.[10]

CREDITS ALLOWED → The estates of NRA expatriates taxed under this special provision are entitled not only to credits for state death taxes, gift taxes, and taxes on prior transfers, but also to a unified credit of $13,000.[11]

[¶15,501.2] FIGURING GROSS ESTATE

An NRA's gross estate consists of that portion of the entire gross estate (determined in the same manner as for a U.S. citizen)[12] that is situated in any of the States or the District of Columbia.[13] The executor or the legal representative of the estate must therefore concern himself not only with property owned outright, but also with transfers in contemplation of death, powers of appointment, joint interests, and all the other considerations usually given a domestic estate.

Obviously, to arrive at the taxable estate, you must determine which of those assets making up the entire gross estate are situated in the United States. If the general situs rules for property always applied, the task would be simple. However, this is not the case. In special situations, the Code and Regulations provide specific rules, while many estate tax treaties set up different ones. So in some cases, no easy answer is available.

(1) U.S. Property

Unless an applicable estate tax treaty contains a contrary provision, the following assets are considered to be located in the United States, subjecting them to U.S. estate tax.

- *Stock* of a domestic corporation, regardless of the physical location of the certificates.[14]

- *Debt obligations* of a domestic corporation, the United States, a State or political subdivision thereof, the District of Columbia, or any other U.S. person.[15]

> **CURRENCY →** Currency is not considered a debt obligation of the United States.[16] By analogy, it should not be considered the debt obligation of any other issuing government. It should be treated as tangible personal property.

- *Real property* located in the United States.[17]

- *Tangible personal property* physically located in the United States.[18]

> **EXCEPTION →** The personal property of an NRA who dies while in the United States on a trip is not subject to U.S. estate tax.[19]

Property transferred before death: If within three years of death, the NRA transferred property located in the United States at the time of the transfer or at the time of death, the property is considered located in the United States for estate tax purposes.[20] Property that the NRA transferred at any time before death that is includable in the gross estate is considered located in the United States if it was so located either at the time of the transfer or at the time of death. These transfers include a transfer with a retained life estate,[21] a transfer with a reversionary interest,[22] and a revocable transfer.[23]

Some other property interests have been considered located in the United States by the Revenue Service in addition to those specifically listed in the Code.

Partnership interest: A partnership interest in a partnership whose business is carried on in the United States is considered U.S. property. If the partnership's business is carried on partly in the United States and partly abroad, it would seem logical that only the NRA partner's share of the U.S. business should be included in his U.S. estate. But the Revenue Service has ruled that the deceased NRA partner's total interest is taxable, with no consideration given to the underlying assets.[24] The fact that some of the partnership's assets are foreign property would not reduce the taxable interest. This result could lead to double taxation unless a treaty provided otherwise. However, the Revenue Service's position has been neither challenged nor cited yet.

Revocable trusts: A revocable trust with U.S. property as the trust assets is considered U.S. property. On the theory that the grantor of a revocable trust owns the assets, the Revenue Service says that you must look to each of the underlying assets.[25] This, as you can see, differs from the entity theory applied to partnership interests. If the trust contains both U.S. and foreign property, only the U.S. property is includable in the NRA's estate. That the trust property is held in the United States and is administered by a U.S. trustee does not change the result. If the NRA owns only a partial interest in a U.S. trust, it would seem logical that the same rule should apply. So the interest should be included only to the extent of the percentage of ownership.

Income interests in trusts: An income interest in a trust should probably be included to the extent there is income from U.S. property[26] (although this point isn't definitely settled). This is an extension of the rule that you determine the amount of includable trust interest by looking to the location of the underlying assets.

> **QUERY →** What if the trust is a foreign trust? The result should be the same. As of the time of writing, however, there is no answer.

Power of appointment: U.S. property over which the NRA had a general power of appointment at death, or over which the NRA exercised or released the general power

of appointment during his life, is includable in the gross estate. A general power of appointment means that the decedent must have had a power exercisable in favor of himself, his estate, his creditors, or the creditors of his estate.[27]

(2) Non-U.S. Property

The following items are not considered to be located in the United States and therefore are not subject to U.S. estate tax:

- *Stock* issued by a non-U.S. corporation, regardless of the location of the certificates.[28]
- *Real property* not located in the United States.[29]
- *Debt obligations* of all foreign obligors. In addition, a debt obligation of a U.S. corporation that has realized less than 20 percent of its gross income from U.S. sources during the three-year period before the NRA's death is treated as foreign property.[30]
- *Tangible personal property* located outside the United States. In addition, works of art physically in the United States because they were imported or lent for exhibition purposes are treated as foreign property.[31]
- *Insurance proceeds* on the life of an NRA decedent, even if paid by a U.S. insurance company.[32]

Bank deposits. Deposits in a U.S. bank or savings and loan not connected with a U.S. trade or business are considered non-U.S. property. A deposit with an insurance company under an agreement to pay interest on it is also non-U.S. property, as is a deposit with the foreign branch of a U.S. bank. But deposits in the U.S. branch of a foreign bank are included in the NRA's estate.[33]

While the list isn't all inclusive, it does give you an idea of some of the problems to consider. Obviously, the most important determination to be made is the location of the property in the estate. Unless certain deductions are claimed, information is specifically requested, or the NRA is an expatriate for whom special rules apply, only U.S. property need be listed on the return.[34]

[¶15,501.3] ESTATE TAX

(1) Rates

The Code provides special tax rates for NRA estates.[35] Though an NRA's estate is computed differently from a resident's taxable estate, the tax imposed on the NRA is lower. Here are the rates:

Taxable estate	*Tax equals*
Not over $100,000	6% of such amount
Over $100,000, but not over $500,000	$6,000 plus 12% of amount over $100,000
Over $500,000 but not over $100,000,000	$54,000 plus 18% of amount over $500,000
Over $1,000,000 but not over $2,000,000	$144,000 plus 24% of amount over $1,000,000
Over $2,000,000	$384,000 plus 30% of amount over $2,000,000

TAXABLE GIFTS → These rates are also used to figure the tax on taxable gifts made after December 31, 1976, for the purpose of computing the estate tax under the unified tax procedure. In other words, the estate tax is determined by applying the unified rates to cumulative lifetime and death transfers, and then subtracting the taxes paid on the lifetime transfers. But for an NRA's taxable gifts, the rates are the same as those for U.S. citizens.

(2) Deductions

An NRA estate is entitled to deductions for administration expenses, debts, taxes, casualty losses, and bequests to a U.S. charity.[36] No marital deduction is allowed, however, except for the estates of French domiciliaries.[37] The deductions are allowed even if the expenses were not incurred in the United States. But before any of these deductions can be taken, the value of the entire gross estate (wherever situated) must be revealed. While the full charitable deduction may be taken, the other expenses can be deducted only to a limited extent using this formula:[38]

$$\frac{\text{Gross estate in United States}}{\text{Total gross estate wherever situated}} \times \text{Expenses} = \text{Deduction}$$

(3) Unified Credit

A $3,600 credit against the estate tax is provided for an NRA's U.S. estate.[39] This credit is applied after figuring the tentative estate tax less the tax on lifetime gifts made by the NRA.

A special rule applies to the estates of citizens of U.S. possessions that are treated as NRA estates.[40] The estates of such individuals may qualify for a credit that is the *greater* of:

- $3,600, or
- $13,388 multiplied by the ratio that the value, at death, of the decedent's U.S. estate bears to the entire valûe of the decedent's world-wide gross estate.[41]

In no case may the credit exceed the amount of the estate tax.

(4) Other Credits

No credit is allowed for foreign death taxes. The credits for state death taxes, U.S. gift taxes, and the U.S. estate tax paid on prior transfers of property, which are included in the decedent's estate, are allowed.[42] The credit for state taxes cannot exceed a fraction of the amount available to U.S. citizens, computed from Table C, Form 706. Here is the fraction:[43]

$$\frac{\text{Value of property on which state taxes were paid}}{\text{Value of gross estate situated in the United States}}$$

(5) Valuation

As with the estate of a U.S. citizen, an NRA estate is valued as of the date of death. An alternate valuation date may be elected.[44] If it is necessary to include the value of foreign property (because deductions are claimed), the same valuation date for all estate property wherever located must be used. If the alternate valuation date is elected, any property disposed of within six months of the NRA's death must be valued as of the date of disposition. Any property not disposed of within six months of the NRA's death must be valued as of the date which is six months after the date of the NRA's death.[45]

(6) Estate Tax Return

The personal representative must file Form 706NA with payment of the tax within nine months after the decedent's death if the value of U.S. property exceeds $60,000.[46] The return and payment should be submitted to the Internal Revenue Service Center, Philadelphia, Pa. 19255.

[¶15,501.4] **TREATY EFFECTS**

The primary purpose of treaties is to eliminate, where practical, the double taxation that would result from taxing the same estate or gift transaction because of overlapping taxing jurisdiction.

NOTE → Tax treaties take precedence over the Code itself.[47] Should you find, however, that the general Code rules produce a more beneficial result, the treaty rules shouldn't be used—but you can't mix the rules.

Current treaties: Listed below are the countries with which the United States has an estate tax treaty. The provisions are applicable for decedents dying on or after the date indicated.[48]

Country	*Effective Date*	*Notes*
Australia	1/7/54	1, 2
Canada	1/1/59	
Finland	12/18/52	1
France	10/1/80	1, 3, 4
Greece	12/30/53	1, 5
Ireland	12/20/51	
Italy	10/26/56	1
Japan	4/1/55	
Netherlands	2/3/71	
Norway	12/11/51	1
Switzerland	9/17/52	1, 2
Republic of South Africa	7/15/52	
United Kingdom	11/11/79	

Belgium—Negotiations concluded, ratified by Senate, but not yet effective.

(1) Noncitizens of the United States who died *resident* in these countries were entitled to the pre-Tax Reform Act $30,000 exemption or, if higher, the following:

$$\frac{\text{Value of property with a U.S. situs}}{\text{Value of all property wherever situated}} \times \$60{,}000$$

Now that there are no flat exemptions, but only credits, it is logical to assume that for decedents dying after December 31, 1976, either the $3,600 credit *or* a proportionate part of the credit available to citizens and residents can be taken.

(2) *Citizens* of these countries may claim same exemption as in (1) regardless of residence at time of death (as long as not in the United States).

(3) Provides for a marital deduction.

(4) Allow a share (U.S. situs property ÷ total estate) of all deductions (*i.e.* gifts to foreign charities) allowed a U.S. citizen.

(5) Same as (4), except that the marital deduction is specifically excluded.

[¶15,501.5] **FORM 706 NA**

Here is a filled-out Form 706NA based on the following—

Example: Jose Manuel, a nonresident alien, died in Madrid on May 1, 1980. At the time of his death, he owned the following:

10 Acres of undeveloped Real Estate in Rockland County, New York

An investment management account of which the underlying assets are:

1,000 shares A Corp. (U.S. corporation)

500 shares B Corp. (U.S. corporation)

Form 706NA (Rev. 1-79) Page 2

	Yes	No
1a Did the decedent die testate?	X	
b Were letters testamentary or of administration granted for the estate?	X	
If granted to persons other than those filing the return, include names and addresses on page 1.		
2 Did the decedent, at the time of death, own any—		
a Real property located in the United States?	X	
b Stocks of United States corporations?	X	
c Debt obligations of (1) a United States person or (2) the United States, a State or any political subdivision, or the District of Columbia?	X	
d Other property situated in the United States?		X
3 Was the decedent engaged in business in the United States at date of death?		X
4 Did the decedent at date of death personally or through an agent have access to a safe deposit box in the United States?		X
5 Did the decedent, at the time of death, own any property situated in the United States as a **joint tenant** with right of survivorship or as a tenant **by the entirety** or with surviving spouse as community property?		X
6 Did the decedent lose United States citizenship within 10 years of death?		X

	Yes	No
7 Did the decedent make any transfers during lifetime, without an adequate and full consideration in money or money's worth, any part of which was situated in the United States either at the time of transfer or at the time of the decedent's death?		X
If "Yes," attach Schedule G from Form 706.		
8 Were there in existence at the time of the decedent's death any trusts created by the decedent during lifetime, any part of the property of which was situated in the United States either when the trust was created or at the time of the decedent's death?		X
If "Yes," attach Schedule G from Form 706.		
9a Did the decedent, at the time of death, possess a general power of appointment over property any part of which was situated in the United States?		X
If "Yes," attach Schedule H from Form 706.		
b Or, at any time, exercise or release the power?		X
If "Yes," attach Schedule H from Form 706.		
A general power of appointment means any power of appointment exercisable in favor of the decedent, the decedent's estate, the decedent's creditors, or the creditors of the decedent's estate, and includes the right of a beneficiary to appropriate or consume the principal of a trust. For complete definition, see section 2041 of the Code.		
10a Have Federal gift tax returns ever been filed?		X
b Period(s) covered ▶		
c Internal Revenue office(s) where filed ▶		

Schedule A Gross Estate in the United States

	Yes	No
Do you elect to have the gross estate of the decedent valued at a date or dates subsequent to the decedent's death as authorized by section 2032 of the Internal Revenue Code?	X	

This election cannot be exercised unless it is shown on the return and the return is timely filed. The information in columns (c) and (d) should not be furnished unless the reply to this question is "Yes."

(a) Item No.	(b) Complete description of property and stock CUSIP number if available	(c) Alternate valuation date	(d) Alternate value in United States dollars	(e) Value at date of death in United States dollars
1	1,000 shares A Corp., common, no par, $100 unit value, N.Y. Stock Exchange	11/1/80	$100,000	$140,000
2	500 shares B Corp., common, $10 par, $90 unit value, N.Y. Stock Exchange	11/1/80	45,000	44,000
3	$50,000 - New York State, Y%, 20-year bond due 1985. Interest payable quarterly on Jan. 1, Apr. 1, July 1, and Oct. 1; N.Y. Stock Exchange	11/1/80	42,000	40,000
4	10 acres undeveloped land, Route 303, Spring Valley, Rockland County, N.Y. sold	9/1/80	100,000	100,000
	(If more space is needed, attach additional sheets of same size.)			
Total			$287,000	$324,000

Schedule B Taxable Estate

If adequate proof in support of lines 2 and 4 is not submitted, deduction on line 5 will not be allowed.

1 Gross estate in the United States (Schedule A total)	1	$ 287,000
2 Gross estate outside the United States	2	713,000
3 Total gross estate wherever situated (add amounts on lines 1 and 2)	3	1,000,000
4 Amount of funeral expenses, administration expenses, debts of decedent, mortgages and liens, and losses during administration (attach itemized schedule)	4	60,000
5 Deduction for expenses, claims, etc. (that proportion of amount on line 4 that amount on line 1 bears to amount on line 3)	5	17,220
6 Charitable deduction (attach Schedule O from Form 706)	6	
7 Total deductions (add amounts on lines 5 and 6)	7	17,220
8 Taxable estate (subtract amount on line 7 from amount on line 1)	8	269,780

263-209-1

Instructions

(References are to the Internal Revenue Code, unless otherwise noted.)

1. General.—The United States estate tax is imposed by chapter 11 on the transfer of the taxable estate of the decedent and not on the receipt of any particular legacy, devise, or distributive share.

The first step in computing the tax liability for a nonresident not a citizen of the United States is to determine the **entire gross estate wherever situated.** The second step is to determine the part of the **gross estate situated in the United States,** which must be itemized in Schedule A. The third step is to determine the amount of the deductions authorized, which should be entered on Schedule B, line 7 and subtracted from the **part of the gross estate situated in the United States** in order to determine the taxable estate. The fourth step is to compute the tax and any allowable credit. In general, the estate tax is determined by applying the tax rates in instruction 14 to both transfers during life and transfers at death and then subtracting the gift taxes. Transfers during life which are includible in the gross estate are reported on an attached Schedule G (Form 706). Transfers during life other than those includible in the gross estate are reported on line 2, page 1. A unified credit against estate tax replaces the former $30,000 specific exemption. See instruction 13 to determine the amount of the credit applicable for the year of the decedent's death. Enter the amount of the credit on line 7, page 1.

The references to the deceased person's **residence** generally mean the deceased person's **domicile,** and the expression **nonresident not a citizen of the United States** refers to a decedent who at the time of death was neither domiciled in nor a citizen of the United States and to a decedent who acquired United States citizenship solely by reason of the decedent's connection with a United States possession.

For purposes of this form, personal representative means the executor, executrix, administrator, or administratrix of the deceased's estate. If no executor, executrix, administrator, or administratrix is appointed, qualified, and acting within the United States, personal representative means any person in actual or constructive possession of any property of the decedent.

Information concerning transfer certificates for United States assets may be obtained by writing to Director of International Operations, P.O. Box 896, Benjamin Franklin Station, Washington, D.C. 20044.

2. Who must file.—The personal representative must file Form 706NA for the estate of a nonresident not a citizen of the United States if the part of the gross estate as defined by the statute situated in the United States exceeded $60,000 at date of death reduced by (i) the amount of adjusted taxable gifts made by decedent after December 31, 1976, and (ii) the aggregate amount allowed as a specific exemption under section 2521 (as in effect before its repeal by the Tax Reform Act of 1976) with respect to gifts made by decedent after September 8, 1976.

If there is no personal representative appointed, qualified, and acting in the United States, every person in actual or constructive possession of any property of the decedent must file a return. If two or more persons must file a return, it is preferable for all to join in filing one complete return, but if they are unable to join in filing one complete return, each is required to file a return disclosing all of the information the person has in the case, including the name of every person holding an interest in the property and a full description of the property.

3. When and where to file.—File Form 706NA within 9 months after the date of the decedent's death unless an extension of time to file has been granted. If an extension has been granted, attach a copy of Form 4768. Please mail the return to the Internal Revenue Service Center, Philadelphia, PA 19255.

4. Payment of tax.—Pay the tax within 9 months after the date of the decedent's death unless an extension of time for payment has been granted. Make check or money order payable to the Internal Revenue Service and collectible in U.S. currency at par without any deduction for exchange or other charges. If prior payments have been made to the Internal Revenue Service, or certain marketable United States Treasury bonds (issued before March 4, 1971) have been redeemed at par plus accrued interest in payment of the tax at any Federal Reserve bank, the office of the Treasurer of the United States, or the Bureau of Public Debt, as explained in Rev. Proc. 69-18, Internal Revenue Cumulative Bulletin 1969-2, page 300, attach a statement to Form 706NA to include these facts. If an extension of time to pay has been granted, attach a copy of Form 4768.

5. Penalties.—Section 6651 provides for additions to the tax for both delinquent returns and for delinquent payments of tax unless due to reasonable cause. The law also provides penalties for willful failure to make and file a return on time and for willful attempt to evade or defeat payment of tax.

6. Entire gross estate wherever situated.—The entire gross estate wherever situated for a nonresident not a citizen of the United States is determined in the same way as the gross estate of a citizen or resident and includes all property beneficially owned by the decedent. The following are examples of the various property interests which are includible.

(a) All property owned by decedent at time of death either as a **joint tenant with right of survivorship or as a tenant by the entirety.** The full value of the property must be included in the gross estate, unless it is shown that a part of the property originally belonged to the other tenant or tenants and was never received or acquired by the other tenant or tenants from the decedent for less than an adequate and full consideration in money or money's worth. Section 2040(b) of the Code, as added by the Tax Reform Act of 1976, provides that one-half of the value of a qualified joint interest will be included in the decedent's gross estate. For the definition of a qualified joint interest, see sections 2040(b) and 2040(d).

(b) Property owned by the decedent and surviving spouse as **community property** to the extent of the decedent's interest in the property under the applicable law of a State, a possession of the United States, or a foreign country.

(c) Dower or curtesy of a surviving spouse and all substitute interests created by statute.

(d) Insurance proceeds on the decedent's life, including, with some exceptions, proceeds receivable by beneficiaries other than the estate.

(e) Several classes of transfers made by the decedent prior to death, without an adequate and full consideration in money or money's worth.

(f) Property in which the decedent (1) possessed a general power of appointment at time of death or (2) exercised or released (in a specified manner) the general power of appointment during the decedent's lifetime.

(g) Certain annuities received by a beneficiary by reason of surviving the decedent.

For additional information concerning annuities, life insurance, transfers during life, and general powers of appointment, see the Estate Tax Regulations and the Instructions for Form 706.

7. Property situated in the United States.—The part of the gross estate situated within the United States must be itemized in Schedule A. The term "United States" when used in a geographical sense, includes only the States, and the District of Columbia. Property transferred during the decedent's life, and includible in the entire gross estate wherever situated, is deemed situated within the United States if the property was so situated either at the time of the transfer or at the time of death.

Except as provided otherwise by treaty, the following rules are applicable in determining whether property is situated in the United States.

(a) Real estate and tangible personal property are within the U.S. if physically located in the United States.

(b) Irrespective of where the stock certificates are physically located, (1) stocks of corporations organized in or under the laws of the U.S. constitute property within the U.S., and (2) stocks of all other corporations constitute property outside the U.S.

(c) Debt obligations (not otherwise covered in paragraph (e)) of (1) a United States person (see section 7701(a)(30)), or (2) the United States, a State or any political subdivision or the District of Columbia, are deemed property within the United States, whether or not the written evidence is treated as being the property itself. However, if the United States person is a domestic corporation, the debt obligation may qualify for treatment as property deemed situated outside the United States if the interest on the obligation, had it been received by the decedent at time of death, would have been treated as income from sources without the United States by reason of sections 861(a)(1)(B), 861(a)(1)(G), or 861(a)(1)(H). Section 861(a)(1)(B) refers to domestic corporations with less than 20% of gross income from sources within the United States for the 3 taxable years preceding the decedent's death. Sections 861(a)(1)(G) and 861(a)(1)(H) refer to certain domestic debt obligations which are treated as obligations of a foreign obligor (interest equalization tax election).

(d) Proceeds of insurance policies on the life of a decedent who was neither a citizen nor a resident of the United States as of the date of death are not situated in the United States.

(e) Amounts not effectively connected with the conduct or a trade or business within the United States by the decedent (1) deposited with domestic persons carrying on the banking business (including a domestic banking branch of a foreign corporation), (2) deposited with a domestic savings and loan or similar association covered by section 591, or (3) held by a domestic insurance company under an agreement to pay interest, are deemed property without the United States. Deposits with a foreign branch of a domestic corporation or domestic partnership, if such branch is engaged in the commercial banking business, are deemed property without the United States.

(f) For situs of works of art, owned by a nonresident not a citizen of the U.S., which were imported into the U.S. for exhibition purposes, see section 2105(c).

8. Death duty conventions are in effect with each of the countries listed below. The provisions of a convention apply in the case of a decedent dying on or after the effective date shown.

Country	Effective Date
Australia	January 7, 1954
*Canada	January 1, 1959
Finland	December 18, 1952
France	October 17, 1949
Greece	December 30, 1953
Ireland	December 20, 1951
Italy	October 26, 1956
Japan	April 1, 1955
Netherlands	February 3, 1971
Norway	December 11, 1951
Switzerland	September 17, 1952
Union of South Africa	July 15, 1952
United Kingdom	April 25, 1946

*The death duty convention between the United States and Canada may not be applicable to estates of decedents dying on or after January 1, 1972.

9. Property description.—Describe the property itemized in Schedule A in sufficient detail to enable the Internal Revenue Service to identify it. Description of stocks must include number of shares, whether common or preferred, and, if preferred, what issue, par value where needed for identification, CUSIP number if available, quotation at which reported, exact name of corporation, and, if the stock is unlisted, the post office address of the principal business office, the State in which incorporated and the date of incorporation. If a listed security, state principal exchange where sold. Description of bonds must include number, principal amount, name of obligor, date of maturity, rate of interest, date or dates on which interest is payable, series number where there is more than one issue, CUSIP number if available, the exchange where listed, or the principal business office of the corporation, if unlisted. For the rules to determine the fair market value of stocks and bonds, see the Estate Tax Regulations and the Instructions for Form 706.

Identify all **jointly owned property** and property owned as tenants by the entirety, and disclose the entire value in the column of Schedule A for description of property. The right to include less than the full value of the entire property for purposes of the tax must be supported by proof. See instruction 6, subparagraph (a). If a qualified

(Continued on page 4)

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Instructions *(Continued)*

joint interest as defined in sections 2040(b) and 2040(d) of the Code was created within 3 years of death (and after December 31, 1976), report the qualified joint interest on Part A of Schedule G from Form 706 rather than on Schedule A to facilitate the inclusion of the gift tax in the gross estate.

10. Property valuation date.—Unless the election is properly made at the time the return is timely filed to adopt the alternate valuation authorized by section 2032, all property must be valued as of the date of the decedent's death. In this case the information indicated by the columns of Schedule A headed "Alternate valuation date" and "Alternate value in U.S. dollars" need not be shown, and the space in these columns may be utilized for descriptive matter.

If the person filing the return elects the valuation authorized by section 2032, the election must be expressly indicated in the space provided under Schedule A, and the return must be timely filed. If the election is made, (1) any property distributed, sold, exchanged, or otherwise disposed of within 6 months after the decedent's death must be valued as of the date of the distribution, sale, exchange, or other disposition, whichever first occurs, and (2) any property not distributed, sold, exchanged, or otherwise disposed of within the 6 month period must be valued as of the date 6 months after the date of the decedent's death. The election, if exercised, must be applied to all property included in the gross estate on the date of the decedent's death. In this case all columns of Schedule A must be completed.

11. Deduction for administration expenses, claims, etc.—Deduct the proportion of the following expenses, claims, etc., that the value of the part of the gross estate situated in the United States bears to the value of the entire gross estate wherever situated: (1) funeral expenses; (2) administration expenses; (3) claims against the estate; (4) unpaid mortgages and other liens; and (5) losses incurred during the settlement of the estate arising from fires, storms, shipwrecks, or other casualties, or from theft, to the extent not compensated for by insurance or otherwise.

It is immaterial whether the amounts deducted were incurred or expended within or without the United States. **However, no amount may be deducted unless the value of the entire gross estate wherever situated, as described in instruction 6, is entered on Schedule B, line 3.** The entire gross estate must be valued as of the date of the decedent's death; or, if the alternate valuation is adopted under Schedule A, the alternate valuation must be applied to the entire gross estate. **Adequate proof in support of Schedule B, lines 3 and 4 must be submitted; otherwise, this deduction will be disallowed. For this purpose attach a certified copy of the foreign death tax return; or, if no such return was filed, a certified copy of the inventory of the estate, together with the schedule of debts and charges, filed in conjunction with the administration proceedings of the estate or with the foreign court of probate jurisdiction.** Additional proof may be required in specific cases.

The total amount of expenses, claims, etc. entered on Schedule B, line 4 **must be supported by an itemized schedule.** The schedule must show the exact nature and amount of each expense or claim and the name of the creditor. Other deductions must be fully described and, if relating to particular property, the property must be identified. Death taxes, taxes on income received after death, and property taxes not accrued prior to death are not to any extent deductible. If a claim against the estate or a mortgage is based on a promise or agreement, the amount included on line 4 must be limited to the amount which was contracted bona fide and for an adequate and full consideration in money or money's worth. Deduct the value of a mortgage only if the value of the property undiminished by the amount of indebtedness secured by the mortgage is included in the entire gross estate wherever situated. Except as otherwise provided in section 2053, the amount of deductions entered on line 4 must not exceed the value of the property included in the entire gross estate wherever situated, which is subject to claims.

If a marital deduction is claimed under the United States-France Death Tax Convention for the estate of a decedent who was domiciled in France at the time of death, include the amount in the total entered on Schedule B, line 4 and attach Schedule M from Form 706 together with an attached sheet showing the computation of the amount of the marital deduction.

12. Charitable deduction.—If a charitable deduction is claimed on Schedule B, line 6, attach Schedule O from Form 706. Except as provided otherwise by treaty, a charitable deduction may be claimed only if the transfer was to a domestic entity or for use within the United States as described in section 2106(a)(2). If a charitable deduction is claimed under the United States-France Death Tax Convention or under the United States-Greece Death Tax Convention for the estate of a decedent who at the time of death was domiciled in France or Greece or was a subject of Greece, attach Schedule O from Form 706 together with an attached sheet showing the computation of the amount of the charitable deduction. For the rules governing a qualified disclaimer with respect to an interest in property, see section 2518 of the Code.

13. Unified credit.—Except for section 2107 expatriates and section 2209 residents, the credit is $3,600. For section 2107 expatriates, the credit is $13,000. For section 2209 residents (certain residents of United States possessions) the credit is the greater of (i) $3,600 or (ii) the proportion of the amount below which the value of the part of the decedent's gross estate at time of death situated in the United States bears to the value of the entire gross estate wherever situated:

Date of death	Amount
During 1977	$ 8,480
During 1978	10,080
During 1979	11,680
During 1980	13,388
After 1980	15,075

14. Tax computation.—Use the following rates unless the decedent was an "expatriate" within the meaning of section 2107. For "expatriates" use the rates in section 2001 for decedents who were citizens or residents of the United States; these rates may also be found in Table A in the Instructions for Form 706.

(A) Taxable estate equaling—	(B) Taxable estate not exceeding—	Tax on amount in column (A)	Rate of tax on excess over amount in column (A)
			Percent
0	$100,000	0	6
$100,000	500,000	$6,000	12
500,000	1,000,000	54,000	18
1,000,000	2,000,000	144,000	24
2,000,000		384,000	30

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15. Credit for estate, inheritance, legacy, or succession taxes paid to a State, or the District of Columbia.—The States and the District of Columbia generally impose inheritance or other death taxes. If these taxes are paid in respect of property included in Schedule A, credit may be claimed on line 9 of the "Computation of Tax." The credit cannot exceed an amount which bears the same ratio to the credit computed using Table C in the Instructions for Form 706 based on the Federal adjusted taxable estate (Federal taxable estate reduced by $60,000) as the value of the property upon which State death taxes were paid and which was included in the gross estate bears to the value of the total gross estate situated in the United States. The credit is also limited to such taxes as were actually paid and credit claimed within 4 years after the filing of the return, except as otherwise provided under special circumstances. For allowance of the credit, a certificate of the proper officer of the taxing State, showing the information required by the Estate Tax Regulations, must be submitted. If possible, please attach the certificate to the return, but if that is not possible, please file it as soon thereafter as possible. If credit is claimed for any State death tax that is subsequently recovered, notice of the refund shall be sent to the appropriate district director within 30 days in accordance with the provisions of section 2016 and the regulations thereunder.

16. Supplemental documents.—If the decedent died testate, a certified copy of the will must be attached to the return. For closely held or inactive stock of a corporation, attach the balance sheets, particularly the one nearest the valuation date, and statements of the net earnings or operating results and dividends paid for each of the five preceding years. Attach any other documents, such as appraisal lists, required for an adequate explanation. Other supplemental documents may be required as explained throughout these instructions. Attach an English translation to all foreign supplemental documents. If available, please attach copies of all United States gift tax returns filed by decedent.

17. Former United States citizens.—If the answer to question 6 on page 2, is "Yes," but it is contended that tax avoidance was not one of the principal purposes for the loss of United States citizenship, supplemental documents to sustain the contention should be attached to the return. If the loss of United States citizenship had for one of its principal purposes the avoidance of taxes, the special tax computation rules in section 2107 will apply. In addition, a proportion of the value of stock in certain foreign corporations described therein which was owned or transferred by the decedent may be required to be included in the gross estate if the foreign corporation owned assets situated in the United States.

18. Declarations.—If there is more than one personal representative, each must verify and sign the return. If the return is prepared for the personal representative by another, the return must also be signed by the return preparer. Form 2848, Power of Attorney, may be used to authorize a qualified representative (see 26 C.F.R. 601.502) to represent the personal representative before the Internal Revenue Service.

19. Publication.—Publication 448, A Guide to Federal Estate and Gift Taxation, which is expected to be available in the early part of 1979, contains additional information.

[¶15,501.6] GIFT TAX

Gifts by NRAs are subject to gift tax if the gift property is located in the United States. The tax applies to real or tangible personal property, whether the transfer is direct or indirect. If the donor acquired U.S. citizenship as a result of birth, residence, or citizenship in a U.S. possession, he is considered an NRA for gift tax purposes.[49]

SPECIAL RULES → Gifts of intangible personal property, regardless of location, are not taxed. But if the donor is an expatriate who lost U.S. citizenship for tax avoidance purposes, he is taxed on gifts of intangibles located in the United States. These gifts include stock in a U.S. corporation and debt obligations of a U.S. person.[50]

Filing requirements: A gift tax return on Form 709 is required on a quarterly basis only when all taxable gifts made during the quarter plus all other gifts during the year for which no return has been filed exceed $12,500.[51] If all gifts don't exceed $12,500, a return is required by the fifteenth day of the second month following the close of the fourth calendar quarter of the calendar year—February 15, 1980, for 1979 gifts.

Deductions and exclusions: Deductions are allowed for gifts to U.S. charities or charitable trusts that must use the gift within the United States. The deduction is for

the full value of the gift, with no proration necessary as under the estate tax rules.[52] The marital deduction generally isn't available to NRAs. But if the donor spouse is a U.S. citizen, a marital deduction is allowed.[53] And NRA donors may not avail themselves of gift splitting.[54] The annual $3,000 exclusion (per donee) for the gift of a present interest is available.[55]

Treaties: The United States is a party to gift tax treaties with Australia and Japan. Each treaty has rules for determining the location of property. The treaties allow credits for gift taxes paid to each country by citizens, residents, and NRAs of each country.[56]

CONSULT TABLE UNDER THE TAB CARD "CROSS REFERENCE TABLE" FOR OTHER ARTICLES AND NEW DEVELOPMENTS RELATED TO THIS SUBJECT

TABLE OF CITATIONS

Listed below are references cited in the preceding analysis.

Footnote	References
(1)	Reg. Sec. 1.871-2.
(2)	Reg. Sec. 20.0-1(b)(2).
(3)	IRC, Sec. 2101.
(4)	IRC, Secs. 2208; 2209.
(5)	IRC, Sec. 2102(c).
(6)	IRC, Sec. 2107(a).
(7)	Reg. Sec. 20.2107-1(d).
(8)	IRC, Sec. 2107(b).
(9)	IRC, Secs. 958; 2107(b).
(10)	IRC, Secs. 2035-2038.
(11)	IRC, Sec. 2107(c).
(12)	IRC, Secs. 2031-2044.
(13)	Reg. Sec. 20.2103-1.
(14)	IRC, Sec. 2104(a).
(15)	IRC, Sec. 2104(c).
(16)	Reg. Sec. 20.2104-1(a)(4).
(17)	Reg. Sec. 20.2104-1(a)(1).
(18)	Reg. Sec. 20.2104-1(a)(2).
(19)	Delaney v. Murchie (CA-1, 1949), 177 F2d 444, 38 AFTR 792.
(20)	IRC, Sec. 2035.
(21)	IRC, Sec. 2036.
(22)	IRC, Sec. 2037.
(23)	IRC, Sec. 2038.
(24)	Rev. Rul. 55-701, 1955-2 Cum. Bull. 836.
(25)	Rev. Rul. 55-163, 1955-1 Cum. Bull. 674.
(26)	Commissioner v. Nevius (CCA-2, 1935), 76 F.2d 109, 15 AFTR 401.
(27)	IRC, Sec. 2041(b)(1).
(28)	Reg. Sec. 20.2105-1(f).
(29)	Reg. Sec. 20.2105-1(a)(1).
(30)	IRC, Sec. 2104(c).
(31)	IRC, Sec. 2105(c); Reg. Secs. 20.2105-1(a)(2), (b).
(32)	IRC, Sec. 2105(a); Reg. Sec. 20.2105-1(g).
(33)	IRC, Sec. 2105(b).
(34)	Reg. Sec. 20.2103-1.
(35)	IRC, Sec. 2101(d).
(36)	Reg. Sec. 20.2106-1(a).
(37)	U.S.-France Estate Tax Treaty, Art. 11., P-H Tax Treaties, ¶ 38,530.
(38)	IRC, Secs. 2053; 2054. Reg. Sec. 20.2106-2.

Strike two: To be creditable, a foreign income tax must be imposed on gain actually realized. The Ontario mining tax allowed the tax to be imposed on unrealized income.

TEMPORARY REGS → Under temporary and proposed Regs issued in November, a foreign charge is an income tax only if it (1) isn't compensation for a specific economic benefit, (2) is based on realized net income, and (3) follows reasonable rules of the taxing jurisdiction [T.D. 7739, 11-17-80]. The standard for determining whether a foreign charge is an income tax is still the U.S. income tax, so apparently the result for Inland Steel would be the same.

FIGURING THE ESTATE TAX DEDUCTION FOR FOREIGN CLAIMS AND EXPENSES

[¶ 5.3] Filing an estate tax return can be a long, complicated process for the executor, especially if the estate includes foreign property. For one thing, you have to convert foreign administration expenses and claims against the estate into U.S. dollars. Recently, the IRS ruled on what exchange rate to use [Rev. Rul. 80-260, IRB 1980-39]. Take this–

Example: Isabela Lopez, a U.S. citizen, died in New York City on September 27, 1980. Her estate included a house on the Costa del Sol, Spain, worth 65 million pesetas, subject to a mortgage of 35 million pesetas. The executor was billed 100,000 pesetas for attorney's fees to settle the estate in Spain.

Administration expenses: The amount allowable is the amount actually paid by the estate [Sec. 2053(a)]. You must use the exchange rate in effect on the date the attorney's fees are paid to figure the dollar amount of the deduction. Say the payment was made on February 19, 1981, and the exchange rate was $0.0115/peseta. The administration expense deduction would be $1,150 (100,000 pesetas × $0.0115 = $1,150).

The estate tax return is due nine months after the date of death–here, June 27, 1981. In special circumstances, the executor can get an extension of up to six months [Sec. 6081]. If the attorney's fees aren't paid by the date of the return, you can estimate the deduction using the then current rate. If the rate changes between the date of the return and the actual payment date, you must notify the IRS for a recomputation of the estate tax due [Reg. Sec. 20.2053-1(b)(3)].

Claims against the estate: Generally, a claim against the estate is valued as of the date of death. So you use the exchange rate in effect on that date to figure the dollar amount of the claim and deduction. You can choose an alternate valuation date–that is, up to six months after death [Sec. 2032]. In that case, you use the rate in effect on that date.

How to figure it: On September 27, 1980, the mortgage balance on the house in Spain was 35 million pesetas. First, you find the exchange rate for pesetas to dollars on September 27, 1980–assume $0.0115/peseta. Then you multiply the mortgage balance by that rate to find the dollar figure (35 million pesetas × $0.0115 = $402,500).

WHERE TO FIND RATE → The most reliable exchange rate is the noon buying rate quoted by the Federal Reserve Bank for the district you're in. The FRB can also give you the exchange rates for several dates if you need them. And the IRS should accept the FRB's rate as the official one [see Rev. Rul. 73-163, 1973-1 Cum. Bull. 417].

ENGLISH REQUIRED → Remember, if any backup documents to be filed aren't in English, you must provide an English translation. You file the original document and translation with the estate tax return [Form 706, Instructions].

G-4 VISA DOESN'T ALWAYS DECIDE TAX STATUS

[¶ 5.4] An officer or an employee of an international organization such as the United Nations is usually classified as a nonimmigrant alien and given a G-4 visa [Immigration and Nationality Act, 8 USCA 1101(15)]. For income tax purposes, the person with a G-4 visa is considered a nonresident alien. The IRS has recently ruled that, for estate tax purposes, that person will be considered a U.S. resident if he intended to stay in the United States indefinitely [Rev. Rul. 80-363, IRB 1980-52, revoking Rev. Rul. 74-364, 1974-2 Cum. Bull. 321].

Why resident status? While a nonresident estate is taxed only on its U.S. property and a resident estate is taxed on its worldwide property, resident status may be better in some cases. The nonresident estate can't take advantage of benefits such as the marital deduction, gift tax credit, or gift-splitting provisions.

Let's see what happened to one taxpayer's estate.

Facts: Pablo Domingo, a Venezuelan citizen, worked for an international organization until his death in 1978. In 1965, Domingo moved to the United States on a G-4 visa. He had decided to stay in the United States indefinitely and had not changed his mind before his death.

For Domingo's estate to be taxed at U.S. resident rates, he had to have a U.S. domicile at the time of his death. You acquire a domicile by living in a place with no present intention of moving. Residence without the necessary intention to stay won't be enough for domicile [Reg. Sec. 20.0-1(b)].

Earlier ruling: In *Revenue Ruling 74-364*, the IRS had resolved the question of resident/nonresident estate on the basis of immigration law. There, a French citizen who worked for an international organization in Washington, D.C., had entered the United States on a G-4 visa as a nonimmigrant alien. Immigration law regulations require a nonimmigrant alien to agree to leave the United States when his admission visa expires. The IRS said that by accepting that condition the nonimmigrant alien couldn't form the intent to remain. Result: Nonresident status for the estate.

Why did the IRS change its position? In 1978, the Supreme Court held that a nonimmigrant alien holding a G-4 visa has the legal capacity to establish domicile [Elkins v. Moreno (1978), 435 U.S. 647]. The Court noted that because the immigration law didn't restrict intent or length of

studies King's Coll., U. Durham, 1947-50; mem. staff Manchester public libraries, 1950-58; dep. librarian, then librarian Trinity Coll., Dublin, 1958-67; librarian New U. Ulster, Coleraine, No. Ireland, 1967—. Served with Brit. Army, 1941-45. Asso. Library Assn.; mem. Nat. Book League, Royal Dublin Soc., Royal Zool. Soc. Ireland, Assn. U. Tchrs.; hon. fellow Library Assn. Ireland. Clubs: Kildare St. and University (Dublin); Royal Irish Yacht. Editor: Treasures of Trinity College, Dublin, 1961; contbr. articles to newspapers, profl. jours. Home: 72 Ballywillan Rd Portrush Northern Ireland BT56 8JN UK Office: New Univ Ulster Coleraine Northern Ireland BT52 15A UK

HURST, KENNETH THURSTON, publisher; b. London, Apr. 3, 1923; came to U.S., 1947, naturalized, 1953; s. Ralph Thurston and Karen (Tottrup) H.; student pvt. schs. Account exec. Hutzler Advt. Agy., Dayton, Ohio, 1948-53; advt. and promotion mgr. McGraw-Hill Book Co., N.Y.C., 1953-58; advt. and publicity mgr. Hawthorn Books, Inc., N.Y.C., 1958-61; gen. mgr. Prentice-Hall of India Pvt. Ltd., New Delhi, 1961-63; v.p., gen. mgr. Prentice-Hall Internat., Inc., Englewood Cliffs, N.J., 1963-70, exec. v.p., 1970, now pres.; dir. Internat. Book Distbr., Ltd., Prentice-Hall S.E. Asia Ltd., Prentice-Hall India Ltd.; State Dept. adviser to Brazil; cons. U. N.C.; lectr. N.Y. U. Trustee, Valley Cottage Free Library. Served with Royal Navy, 1942-47. Recipient Presdl. E award. Mem. Asia Soc., St. John's Old Boys' Assn., Assn. Am. Pubs. (chmn. internat. div.; chmn. del. to India 1979), Am. Mgmt. Assn., Inst. Bus. Planning. Mensa. Republican. Episcopalian. Clubs: Rotary, Englewood, Publishers. Co-author: Books for National Growth, 1965; Indian Publishing since Independence, 1980; contbr. articles to profl. jours. Home: Mountainview East 696 Sierra Vista Ln Valley Cottage NY 10989 Office: Prentice-Hall Inc Englewood Cliffs NJ 07632

HURST, WILLIAM DONALD, cons. civil engr.; b. Winnipeg, Man., Can., Mar. 15, 1908; s. William and Magdalene (Unger) H.; B.S. in Civil Engring., U. Man., 1930; M.S. in Civil Engring., Va. Poly. Inst. and State U., 1931; m. Gytha Johnson, June 2, 1934; children—Marilyn Ragna (Mrs. Paul C. White), William Helgi Donald. Teaching fellow civil engring. Va. Poly. Inst., 1930-31; resident engr. Office Engr., Engr. Water Works, City of Winnipeg, 1931-44, asst. city engr., 1944, commr. pub. works and bldgs., 1944-72, spl. cons., 1972; pvt. cons., 1973—; sr. research asso. Am. Pub. Works Assn., 1973—; sec., engr., bd. engrs. Greater Winnipeg San. Dist., 1935-39; chmn. bd. commrs. Greater Winnipeg Water and San. Dists., 1948-60; commr. Winnipeg-St. Boniface Harbor Commn., until 1972; commr., mem. exec. com., chmn. land com. Nat. Capital Commn., Ottawa, 1970-76; chmn. River and Streams Authority, 1952-71. Chmn. Winnipeg Parking Authority, 1960-72; mem. Winnipeg Traffic Commn., until 1972, Man. Floodway Authority, until 1972. Bd. govs. Winnipeg unit Shriners Hosp. Crippled Children, 1972-77; vice chmn. bd. dirs. Miserocordia Gen. Hosp., Winnipeg, 1972-76, hon. counsellor, 1976—. Served to capt. Royal Can. Engrs. Res., 1939-44. Decorated Order of Can., 1972; named one of Top 10 Public Works Man of Year, Kiwanis Internat. and Am. Pub. Works Assn., 1962. Registered engr., Man., Minn.; chartered engr., Gt. Britain. Diplomate Am. Acad. San. Engrs. Fellow ASCE; mem Assn. Profl. Engrs. Province Man. (hon. life mem., pres. 1951), Engring. Inst. Can. (chmn. Winnipeg br. 1938, 51, councillor 1958-59), Am. Pub. Works Assn. (Samuel A. Greeley award 1961, pres. 1958-59, vice chmn. research found. 1968-73), Am. Water Works Assn. (pres. 1963, George Warren Fuller award), Inst. Municipal Engring. (pres. 1966-67, hon. mem.), Instn. Water Engrs. Gt. Britain (hon.), Winnipeg Symphony Orch. (pres. 1955-56, hon. counsellor), Phi Delta Theta. Mem. United Church of Can. Mason (33 deg., Shriner). Clubs: Manitoba, Carleton, Scientific (Winnipeg); Collectors (N.Y.C.); Canadian. Contbr. tech. articles to profl. jours. Home: 67 Kingsway Winnipeg MB R3M 0G2 Canada also 1235 Parker Pl San Diego CA 92109

HURT, ROBERT GLENN, investment banker; b. Pasadena, Calif., Jan. 31, 1919; s. Leslie Milton and Effie Mae (McKim) H.; A.B., U. So. Calif., 1940; postgrad. Harvard, 1941. With sales dept. Calvin Bullock, Ltd., N.Y.C. and Los Angeles, 1946-50, No. Calif. mgr., San Francisco, 1950-65, west coast mgr., San Francisco, 1965-66, v.p., then sr. v.p. Western U.S., San Francisco, 1967—. Served from pvt. to lt. col., AUS, 1941-46. Mem. San Francisco Stock Exchange Club,

Guggenheim fellow, 1964-65. Life fellow Inte
Letters; mem. Am. Music Center (Yaddo fel
Contemporary Music, French Soc. Composers, A
Belgian Royal Acad. Arts and Scis. (asso.), Kapp
Kappa Kappa Psi (hon.), Delta Omicron
Symphony, 1953; Fantasies for Orchestra, 195
Brass, 1959; Poem for Viola and Orchestra, 1959
for Saxophone and Orchestra, 1961; Mosaiques
Fresque for Orchestra, rev., 1964; Sonatina for P
Violin and Piano, 1945; Sonata for Piano, 1
Slovakis for Clarinet, Viola and Cello, 1951; Ei
1955; Twelve Moravian Songs, 1956; Poem for Vi
Serenade for Woodwind Quintet and Orchestra,
Brass Quintet and Orch., 1965; Two Prelu
bassoon), 1966; Music for Percussion, 196
saxophone, concert band), 1967; String Quartet
1969), 1968; Music for Prague, for Band, 196
Apotheosis of this Earth for Winds, 1970; Con
and Winds, 1971; Two Sonnets from Michelang
Concerto for Trumphet and Wind Orch., 1973;
Earth for Chorus and Orch., 1973, Sonata fo
1972-73; The Steadfast Tin Soldier for narrat
Sonata for Piano, No. 2, 1975; Monodrama, ballet
American Te Deum for mixed chorus, baritone s
1976; also others; commns. from UNESCO, K
Nat. Endowment for Arts, Friends of Music at
Found. Chgo., Butler U., Washington Music S
others. Editor French Barok Music: Reconstruc
Barok works by Lully and Delalande, 1961-68. H
Rd Ithaca NY 14850

HUSAIN, ABUL BASHER MUSHARAF, ed
Bangladesh, Sept. 1, 1934; s. Abdur Rahman and
(Shaikh) Sarker; B.A. with honors, U. Dacca, 195
with honors, U. London, 1958, Ph.D., 1960; m.
Sept. 27, 1958; children—Rayhan Mehdi, Mu
Rukh. Sr. lectr. Islamic history U. Rajshahi, Ba
reader in Islamic history, 1961-73, head dep
1961-62, 71-73, prof., 1973—, chmn. dept., 1973
arts, 1978—, gov. Inst. Bangladesh Studies, 197
Mem. central adv. bd. archaeology Pakistan Arts
mem. Hist. Records and Archives Commn., Pak
Varendra Research Mus., U. Rajshahi, 1977; mem
for Study of Bengal Art, Dacca Mus., 1976—; me
Scholarships Selection com. in history, Islamic h
Polit. Sci. and Pub. Adminstrn., 1976, 77. Nuff
1965; U. London Sch. Oriental and African Studie
Fellow Royal Asiatic Soc. Gt. Britain, Banglade
(v.p. 1975—); mem. Asiatic Soc. Bangladesh. Isla
An Introduction to the History of Muslim Cul
contbr. articles to profl. jours. Home: Village Di
Dhampti Dist Comilla Bangladesh Office: Dept Isl
Rajshahi Bangladesh

HUSAIN, SYED ABUL BASHER MAHM
Bangladesh; b. Sylhet, Bangladesh, Feb. 1, 191
Mutakabbir Abul Hasan and Salema Khatun Chow
U., 1935, LL.B., 1939; m. Sufia Begum, Dec. 1936;
to bar, 1940; pleader Judge's Ct., Dacca, 1940-
Habiganj, 1943-48; advocate, then sr. advocate, 1
pleader High Ct. E. Pakistan, 1952-56, sr. govt.
acting adv. gen., 1964; judge High Ct. E. Pakistan,
Bangladesh, 1972; judge appellate div. High Ct.
Supreme Ct. Bangladesh, 1972-75; chief justice Ba
mem. bar council High Ct. Dacca, 1958-66; chmn.
Pakistan Bar Council, 1966-69. Sec. Sundiv. Mu
councillor Assam Provincial Muslim League, 1944
India Muslim League, 1945-47, All Pakistan
1947-55; mem. 1st Constituent Assembly Pakista
Commonwealth Parliamentary Assn., 1950-54, In
Union, 1950-54; hon. supt. Darul Ulum Govt., 19
bd. Habiganj, 1944-50; exec. council Dacca U.
Pakistan Tea Bd., 1951-55; mem. local adv. com.
dir. Pakistan Refugee Rehab. Fin. Corp., 1953-54;

HÜRLIMANN, HANS, Swiss politician and lawyer; b. Walchwil, Zug, Apr. 6, 1918; ed. univs. Fibourg and Berne; m. Marie Thers Duft, 1947; 3 children. Barrister. Zug, 1946; legal adv., 1946, town clk., 1949; mem. legis. chamber Zug Canon, 1946; head dept. justice, police and mil. affairs Cantonal Govt., 1954-62, edn., cultural and mil. affairs, 1962-73; mem. Council of State, 1966-73; mem. Fed. Council, 1974—, v.p., 1978, pres., 1979—; chmn. Conf. Heads of Cantonal Mil. Depts., 196-68, Conf. Heads Cantonal Edn. Depts., 1968-73; mem. council Swiss Fed. Inst. Tech., 1970-73; former mem. exec. bd. Christian-Democratic People's Party. Author: Das Recht der Stadtgemeinde Zug; also articles. Address: Dept Home Affairs Bundeshaus Inselgasse 3003 Berne Switzerland*

HURST, CHARLES ANGAS, educator; b. Adelaide, South Australia, Australia, Sept. 22, 1923; s. Walter William and Audrie Carrie (Morris) H.; B.A. with honours, U. Melbourne, 1947, B.Sc., 1948; Ph.D., Cambridge U., 1952; m. Barbara Leigh Stevens, Dec. 15, 1945; children—Angas John, Elinor Mary, Rachel Louise. Sr. lectr. math. dept. U. Melbourne (Australia), 1951-56; sr. lectr. math. physics dept. U. Adelaide (Australia), 1957-60, reader, 1960-64, prof., 1964—, mem. univ. council, 1975-78. Mem. South Australian Council of Social Services, 1963-65; mem. council Kathleen Lumley Coll., 1971—, Lincoln Coll., 1978—. Served with RAAF, 1942-46. Fellow Australian Inst. Physics, Australian Acad. Sci.; mem. Am. Inst. Physics, Australian Math. Soc., Am. Math. Soc. Author: (with H.S. Green) Order-Disorder Phenomena, 1964. Home: 99 5th Ave Joslin South Australia 5070 Australia Office: Math Physics Dept U Adelaide Adelaide South Australia 5001 Australia

HURST, DENNIS, edn'l. adminstr.; b. Whitehaven, Cumbria, U.K., Nov. 16, 1926; s. James and Edith Margery H.; B.S. in Agr. with honors, Durham U., 1950; M.S. in Animal Husbandry (Kellogg fellow, 1959-60), U. Idaho, 1960; m. Mergery Helen Morgan, Mar. 22, 1952; children—John David, Robert James, Richard George, Susan Margaret. Asst. agrl. edn. adviser Salop County Council, Shrewsbury, 1950-54; vice prin. East Riding Inst. Agr., U.K., 1954-64; prin. Bishop Burton Coll. Agr., Beverley, North Humberside, U.K., 1964—. Served with Royal Army, 1944-47. Fellow Yorkshire Agrl. Adventurers; mem. Nat. Assn. Prin. Agrl. Edn. Officers (chmn. 1970), Assn. Agrl. Edn. Staffs (pres. 1971-72), Yorkshire Agrl. Soc. (council), Royal Agrl. Soc. Eng. (council). Mem. Ch. of Eng. Club: Internat. Rotary. Regular contbr. to Farmers Weekly and other farming publs.; initiated sheep housing and vasectomy in rams in U.K. Home: 31 Highcroft Cherry Burton Beverley North Humberside United Kingdom Office: Bishop Burton College of Agriculture Bishop Burton Beverley Yorkshire HU17 8QG UK

HURST, FRANCIS JOHN EMBLETON, librarian; b. Gildersome, Yorkshire, Eng., Dec. 27, 1920; s. Frank and Margaret Annie (Embleton) H.; B.A., Oxford U., 1946, M.A., 1946, M.A., Dublin U., 1959; m. Gwenda Josephine Whitty, Dec. 30, 1947 (dec. 1966); m. 2d, [illegible] Eng., Dec. 26, 1937; children—Michael Keith, Patricia Ann. Instr., U. Houston, 1940-42; asst. prof., asso. prof. Okla. U., 1945-49; faculty Iowa State U., Ames, 1949—, prof. geology, 1954-79, prof.

Los Angeles Stock Exchange Club, Mil. Ord[illegible] Commonwealth (San Francisco); Andreas C[illegible] Calif.). Home: 937 Ashbury St San Francisco [illegible] Mills Bldg 220 Montgomery St San Francisco

HURT, WILLIAM HOLMAN, investment [illegible] Angeles, Mar. 29, 1927; s. Holman G. and Ma[illegible] magna cum laude, U. So. Calif., 1949; M. [illegible] postgrad. Wharton Sch. U. Pa., 1958-59; m. Sh[illegible] Aug. 10, 1950 (div. May. 1970); children—Kell[illegible] Kathleen Constance, Courtney Diana; m. 2d, Sa[illegible] 1970. With Dean Witter & Co., Los Angeles, 1[illegible] sr. v.p., 1968-70, exec. v.p., dir., mem. exec. co[illegible] research, 1969-71; vice chmn. bd., chmn. exec. [illegible] Co., 1972-77; chief exec. officer Capital Gro[illegible] 1978—; mem. adv. com. Coldwell Banker [illegible] councilors Grad. Sch. Bus. U. So. Calif., Los A[illegible] founder The Music Center; pres. William H. [illegible] Served with USNR, 1945-46. Mem. Los Ang[illegible] Bus. Sch. Club So. Calif., Blue Key, Phi Kap[illegible] Sigma, Kappa Alpha Order. Republican. C[illegible] Angeles Athletic; New York Athletic, City M[illegible]

HURTIG, SERGE, educator; b. Bucharest, Ru[illegible] s. Alexander and Anna (Stern) H.; student [illegible] Georgetown U., 1946-48, Inst. Polit. Studies, [illegible] Christiane Tirimagni, July 8, 1965; 1 dau. [illegible] Documentation Services, Fondation Natio[illegible] Politiques, Paris, 1951, asso. dir., 1957-69, tech. [illegible] gen., 1971—, dir. studies and research grad. pr[illegible] Paris Inst. Polit. Studies, 1952. Bd. [illegible] Franco-Américaine, 1976—; exec. com. Euro[illegible] Polit. Sci. Research, 1970-76. Mem. Internat. ([illegible] 1979—), French (mem. council), Am. polit[illegible] Internat. Polit. Sci. Abstracts, 1963—. Cont[illegible] French and European politics to profl. jours. [illegible] Guesclin Paris 15 France Office: 27 Rue Sai[illegible] France

HUSA, KAREL, composer, condr., ed[illegible] Czechoslovakia, Aug. 7, 1921; s. Karel and Bo[illegible] diploma summa cum laude, Conservatory and A[illegible] 1945, 47; grad. Conservatoire de Paris (Franc[illegible] conducting Ecole Normale de Paris, 1947; D.M[illegible] m. Simone Persult, Feb. 2, 1952; children—[illegible] Elizabeth, Caroline. Came to U.S., 1954, natur[illegible] Prague Orch., 1945-46; guest condr. orchs. in [illegible] Paris, Zurich, Suisse Romande, London, Ma[illegible] Cin., Buffalo, N.Y.C., Boston, Rochester, N.Y., [illegible] faculty Cornell U., Ithaca, N.Y., 1954—, prof. [illegible] univ. symphony and chamber orchs., 1972—, [illegible]

Nous confirmons avoir reçu de

Mr. Kenneth Thurston HURST

le passport no. C 343638 A (United Kingdom)

le livret pour étrangers C 223.98.458.153

du Dr Paul BRUNTON, décédé le 27 juillet 1981

(son père)

Montreux, le 28 juillet 1981

SOCIETE DE BANQUE SUISSE

PROCURATION

Par la présente, je donne plein pouvoir à la Société de Banque Suisse à Montreux, afin que celle-ci puisse me représenter dans la liquidation de la succession de mon père, Dr Paul BRUNTON, décédé le 27 juillet 1981.

Kenneth Thurston Hurst

Kenneth Thurston Hurst

Montreux, le 30 juillet 1981

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MOUNTAINVIEW EST
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HELSINKI, FINLAND

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Check file for name + report

ARVI A. KARISTO Oy
Hämeenlinna, Finland

STATEMENT
VALMISTUSILMOITUS

Author: Brunton, Paul
Tekijä:

Original name of the book: The Spiritual Crisis of Man
Teoksen alkuperäinen nimi:

The name of the Finnish translation: Ihmisen ikuinen kriisi
Teoksen suomenkielinen nimi:

Agreement dated: 17.9.1986 ~~15~~
Sopimus tehty:

Translator: Anja Aatola
Kääntäjä:

Printing No. 1 , 2600 exx.
Painos N:o kpl

Ready: September 1986
Valmistui:

Retail price of the paper covered: 80,64 mk
Nidotun kirjan myyntihinta:

Account rendered: Kenneth Thurston Hearst, Mountainview East, 696 Sierra
Tilitykset myynnistä tehdään: Vista Lane, Valley Cottage, New York 109 89 U S A

Remarks:
Huomautuksia:

Statement certified by:
Ilmoituksen oikeaksi todistavat:

Alpo Salmi

Eva Airasmaa

Hämeenlinna, Finland 26 9 19 86

ARVI A. KARISTO Oy

Simo Kristo

ARVI A. KARISTO Oy
Hämeenlinna, Finland

STATEMENT

VALMISTUSILMOITUS

Author: Brunton, Paul
Tekijä:

Original name of the book: The Spiritual Crisis of Man
Teoksen alkuperäinen nimi:

The name of the Finnish translation: Ihmisen ikuinen kriisi
Teoksen suomenkielinen nimi:

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Translator: Anja Astola
Kääntäjä:

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Tiliöksi myynnistä tekijälle:

Remarks: Vista Lane, Valley Cottage, New York 109 89 U S A
Huomautuksia:

Statement certified by: Hämeenlinna, Finland 26 9 19 86 ARVI A. KARISTO Oy
Ilmoituksen allekirjoittajat:

Pekka Soini
Eero Kivisuolen

(51) [up June 18]

Bruce Kendall (201) 379-6872

20 Great Oak Drive

Short Hills, N.J.

07078 (near Summit)

= offered to help on PB's work

= in wheelchair

SN

Seen 6/22
à Valois

Sunder Narayanan
2201 B Melrose Dr.
Champaign IL 61820

January 20, 1992

E. Long
102 Patricia St.
Auburndale, Fl.
33823

MARC CHESSEX
rue du Théâtre 3
1820 Montreux
Tel: 62-44-12

RB (Acheter
- Executor)

Société Banque
Suisse à Montreux

Coll dated 28 feb 72
Cédulaire Bank Ex,
dated March 22, 73

Montreux

P.B. UTILITIES

(Bill) (Bill)

① ELEC, ✓ GAS, ✓ PHONE { DIRECTION D'ARRONDISSEMENT DES TELEPHONES, GALERIES DU COMMERCE, 1002 LAUSANNE (Tel: 13)

Paid by GIRO automatically monthly

② RADIO LICENCE paid annually. ("Service de la Radio") Same address as Telephone

③ RENT PB pays monthly by check in advance.

~~① [illegible]~~

① Classix – (Lawyer)

② Tell Bank to stop the 3 GIRO payments..

③ Bank has Total Assets – so KH can figure Death Duty + pay.

SWISS BANK CORPORATION, Montreux to be EXECUTOR

ACTION PLAN

① Eva will cable me + inform lawyer MARC CHESSEX (M. DUCREST)

② Les POMPES FUNÈBRES GÉNÉRALES S.A., MONTREUX 61-21-29, Avenue de la Gare 20.

③ Bank (Société Banque Suisse de Montreux) et Ken pays all outstanding bills (light, water, gas, rent) + takes over keys to apartment.

④ Kit flys + see Funeral Parlor + make arrangements for cremation service (No Minister) — invite Eva + Beau + Artur. — 6 copies Death Certificate — And register the death in Montreux. — Keep ashes in an urn.

⑤ Bank has list of all contents of flat (needed for Municipality capital wealth tax) so Ken will check + I can use to check nothing missing.

⑥ Switzerland does have death duties.

⑦ Give E+B choice of furniture + household utensils + sell the rest. + Give Ken their Bequests.

⑧ → Have Balance — Objets d'Art (in separate cartons) + Books + FILES packed + shipped to me c/o Prentice-Hall. Phone Curtis to come for a week + stay at flat + arrange to Hold at W. N. Jack.

Then I send on the Bequests with short note.

⑨ Bank will notify me of balance monies due. Tell Ken to transfer to Natl. Westminster Holborn direct. ANDRE GFELLER (Asst. Mgr.)

⑩ Kit notify Riders + Dutton's + Bauer to send me royalties in future — + send death certificate.
(Check Kit Legal Dept. — How do it)
Or BANK to do? Yes.

— Kit to see the Bank here re above done.

⑪ Kit inform Riders to forward PB Correspondence to me + I'll send mimeed letter.

ACTION PLAN PB

1) NOËL to cable KH.
2) KH fly Zurich, meet Kenn and come onto MONTREUX (or arrange meet Kenn in Montreux).
3) KH contact ~~M. JETZER, 6A Avenue Laplanches,~~ – Montreux agent for SOCIETÉ VAUDOISE de CREMATION re Carte de Membre #19029 (See #7 BELOW)
4) Arrange wire M. Jetzler for cremation at POMPES FUNÈBRES GÉNÉRALES MAUPAS 6, LAUSANNE. (021) ~~61-21-29~~ 22-92-01 (203801).
5) Funeral cremation service ?
6) KH take ashes (buy nice urn from funeral home)
7) [redacted] RE #3 ABOVE — SOCIETÉ VAUDOISE DE CREMATION, CAROLINE 1, 1000 LAUSANNE. (021) 22-15-33. (PB had paid Kenn 600 SF.)
8) KH see MARC CHESSEX, ~~AVENUE DU CASINO 11, MONTREUX~~ (021) 62-44-12 re PB's final + valid WILL of March 1972. It supercedes all others.

9) Chessex probates Will. The JUDGE grants to the EXECUTOR (KH) the authority to proceed once Will is proven.
10) KH visit Rider (as executor) explain PB's now to be paid to me (Howard). They are currently paid into National Grindlays; NO BRITISH TAX IS WITHELD. Rider have a Certificate of Exemption (as a working author) from Inland Revenue from tax.

→ Find out if British non-resident has royalty tax withheld

ACTION PLAN PB

1) NOËL to cable KH.
2) KH fly Zurich, meet Kem and come onto MONTREUX (or arrange meet Kem in Montreux).
3) KH contact M. JETZER, 6A Avenue Laplanches, – Montreux agent for SOCIETÉ VAUDOISE de CREMATION re Carte de Membre #19029 (See #7 BELOW)
4) Arrange wire M. Jetzler for cremation at POMPES FUNÈBRES GÉNÉRALES
20 RUE DE LA GARE, MONTREUX.
~~MAUPAS 6, LAUSANNE~~. (021) 61-21-29.
5) Funeral cremation service ?
6) KH take ashes (buy nice urn from funeral home)
7) ~~See~~ RE #3 ABOVE — SOCIETÉ VAUDOISE DE CREMATION, ~~RUE~~ ~~MONTREUX~~ ~~Pslet. CAROLINE 1, 1000 LAUSANNE~~. (021) 22-15-33.
CAROLINE 1, 1000 LAUSANNE.
(PB had paid Kem 600 SF.)
8) KH see MARC CHESSEX, AVENUE DU CASINO 11, MONTREUX (021) 62-44-12 re PB's final + valid WILL of March 1972. It supercedes all others.

9) Chessex probates Will. The JUDGE grants to the EXECUTOR (KH) the authority to proceed once Will is proven. (Do I have to appear in person?)
10) KH visit Rider (as executor) explain PB's now to be paid to me (HOUSA). They are currently paid into National Grindlays; NO BRITISH TAX IS WITHELD. Rider have a Certificate of Exemption (as a working author) from Inland Revenue from tax.
11) Tell Duttons re royalties.

NOTIFY TO TERMINATE

12) EURO automatically pay elec, gas, phone bills monthly.
13) PB ~~Sends~~ pays only 1 BILL — RENT, money in advance.