

A F F I D A V I T

That she is the surviving widow of Dingeman Bajema who died on October 5, 1974. That decedent was a permanent resident of Skamania County, State of Washington, at the time of his death. That decedent and affiant were parties to a Community Property Agreement as provided by the statutes of the State of Washington bearing date of March 28, 1966, and which document is recorded in the office of the Skamania County Auditor in Book 55 of Deeds, Page 404. That the aforesaid Community Property Agreement had not been amended, annulled or abrogated by the parties in any particular, and that said document was in all respects in full force and effect at the time of decedent's death.

That at the time of decedent's death, decedent and affiant owned real and personal property all of which was the community property of said parties, and which property is more particularly described in the Certificate of Payment of Inheritance Tax concerning the estate of said decedent, and which document has been duly recorded in the office of the Skamania County Auditor immediately preceding the recording of this Affidavit. That decedent's estate was subject to the Federal estate tax which has been duly paid and settled, and that the Acceptance of the State Tax Return issued by the Internal Revenue Service is attached to this Affidavit.

That decedent's funeral expenses and all of the debts and obligations of decedent and the aforesaid marital community are fully paid. That affiant makes this affidavit to establish her title and ownership of the aforesaid real and personal property.

Carolyn M. Baiema

SUBSCRIBED AND SWORN TO this 10 day of October, 1975.

Notary Public in and for the State
of Washington, residing at Camas.

STATE OF WYOMING
COUNTY OF TETTER

I HEREBY CERTIFY THAT THE WITHIN
INSTRUMENT IS WRITING MADE BY _____

OF 122014-11-21
AT 2:30 P.M. Oct 21, 1975

WAS RECORDED IN BOOK 69
 OF December AT PAGE 912

RECORDS OF SKANAWAN COUNTY, WASH.
 COUNTY AUDITOR
 BY *[Signature]*

REGISTERED
INDEXED: DIR.
INDIRECT:
RECORDED:
COMPARED
MAILED



• Internal Revenue Service
District Director

BOOK 69 PAGE 913

Department of the Treasury

Date:
SEP 30 1975

Estate of: Dingeman Bajema

Date of Death: October 5, 1974

Person to Contact: D.M. Halverson

Contact Telephone Number: 442-1092

Mrs. Carolyn M. Bajema, Executrix
c/o Mr. Jefferson D. Miller
335 N.E. Fifth Avenue
Camas, WA 98607

Acceptance of Estate Tax Return
(This is not a bill for tax due)

Dear Madam:

The computation at the bottom of this letter shows how we computed our determination of the Federal tax liability for the estate named above. It does not include any interest that may be charged.

You should keep a copy of this letter as a permanent record because your attorney may need it to close the probate proceedings for the estate. With proof of payment, it is evidence that the Federal tax return for the estate has either been accepted as filed, or has been accepted after an adjustment that you agreed to.

This is not a formal closing agreement under section 7121 of the Internal Revenue Code, but we will not reopen this case unless the provisions of Revenue Procedure 72-40, reproduced on the back of this letter, apply.

If you have any questions, please contact the person whose name and telephone number are shown above.

Thank you for your cooperation.

Sincerely yours,

Michael Sami

District Director

Gross estate tax.....	\$ 468.00
Less credits allowed:	
State death taxes.....	\$ _____
Federal gift tax.....	_____
Tax on prior transfers.....	_____
Foreign death taxes.....	_____
Total credits.....	\$ None
Net estate tax.....	\$ 468.00
Penalties, if any.....	\$ _____

Rules governing the reopening of cases closed after examination in the Office of a District Director

Rev. Proc. 72-40

Section 1. Purpose

The purpose of this Revenue Procedure is to state and amplify the conditions under which a case closed after examination in the Office of a District Director of Internal Revenue may be reopened to make an adjustment unfavorable to the taxpayer.

Sec. 2. Scope

.01 This procedure pertains to all cases, regardless of type of tax, in which the prior audit and conference action, if any, did not extend beyond the jurisdiction of the Office of the District Director. It does not apply to cases previously closed after consideration by Regional Appellate Offices or Offices of Regional Assets.

Sec. 3. Definitions

.01 Closed Case:

1. A case agreed at the district level is considered closed when the taxpayer is notified in writing, after district conference, if any, of adjustments to tax liability or acceptance of his return without change.

2. An unagreed income, estate or gift tax case is considered closed when the period for filing a petition with the United States Tax Court specified in the statutory notice of deficiency issued by the District Director expires and no petition was filed.

3. An unagreed excise or employment tax case is considered closed when the period for filing protest and requesting consideration by the Appellate Division specified in the preliminary letter expires and no protest or request for Appellate consideration is filed.

.02 Examination and Reopening:

Contacts with taxpayers to verify or adjust items disclosed on information returns, including items of income distributable to taxpayers by partnerships, fiduciaries, or small business corporations, and contacts with taxpayers to correct mathematical errors are not examinations or reopenings.

Sec. 4. Policy

.01 The Internal Revenue Service will not reopen any case closed after examination by a district office or Office of International Operations to make an adjustment unfavorable to the taxpayer unless:

1. There is evidence of fraud, malfeasance, collusion, concealment or misrepresentation of a material fact; or

2. The prior closing involved a clearly defined substantial error based on an established Service position existing at the time of the previous examination; or

3. Other circumstances exist which indicate failure to reopen would be a serious administrative omission.

.02 All reopenings must be approved by the District Director or by the Director of International Operations for cases under his jurisdiction. If an additional inspection of the taxpayer's books of account is necessary, the notice to the taxpayer required by section 7605(b) of the Code must be signed by the District Director, or by the Director of International Operations for cases under his jurisdiction.

Sec. 5. Effect on Other Documents

This Revenue Procedure supersedes Revenue Procedure 68-28, C.B. 1968-2, 912.