

IN THE CIRCUIT COURT OF THE 15TH
JUDICIAL CIRCUIT OF FLORIDA, IN
AND FOR PALM BEACH COUNTY

PROBATE DIVISION

FILE NO.: 502012CP004391XXXXNB IH

IN RE: ESTATE OF

SIMON L. BERNSTEIN,

Deceased.

**PETITION FOR ORDER AUTHORIZING SUCCESSOR
PERSONAL REPRESENTATIVE TO PAY FOR SERVICES OF CPA**

BRIAN M. O'CONNELL, as Successor Personal Representative of the Estate of Simon L. Bernstein ("Successor Personal Representative" and/or "Estate"), hereby moves this Court for an order authorizing him to pay for services of the CPA retained by the Estate, and as grounds therefore, would state as follows:

1. On June 24, 2014, Mr. O'Connell was appointed as the Successor Personal Representative of the Estate of Simon L. Bernstein ("Estate" and "Decedent", respectively).

2. The Successor Personal Representative retained Richard B. Crum, CPA ("Mr. Crum") to prepare the Estate's U.S. Income Tax Returns for the Estate's fiscal years ending August 31, 2015, August 31, 2016 and August 31, 2017, as well as preparation of the Estate's Accounting through October 31, 2016.

3. The amount owed to Mr. Crum by the Estate for these services is \$11,368.00. *See* copy of Mr. Crum's invoice attached hereto and made a part hereof as Exhibit "A."

4. The Personal Representative believes that the amount and services reflected in Mr. Crum's invoice (Exhibit "A") are reasonable and in the best interest of the Estate.

IN RE: Estate of Simon L. Bernstein
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WHEREFORE, BRIAN M. O'CONNELL, as Successor Personal Representative of the Estate of SIMON L. BERNSTEIN, by and through undersigned counsel, respectfully requests this Court to enter an Order authorizing him to pay for the services of Richard B. Crum, CPA as and for the grounds stated herein, for attorneys' fees and costs pursuant to Fla. Stat. §733.106 and any other relief deemed just and proper by this Court.

Under penalties of perjury, I declare that I have read the foregoing, and the facts alleged are true, to the best of my knowledge and belief.

Signed on February 26, 2018.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing was sent by e-mail service via the Court's e-portal or U.S. Postal Service to Counsel and Parties of record listed on the attached Service List this 28 day of February, 2018.

BRIAN M. O'CONNELL
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ASHLEY CRISPIN ACKAL
Florida Bar No: 37495
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SERVICE LIST

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Jill Iantoni and Julia Iantoni, a Minor c/o Guy and Jill Iantoni, her Parents & Natural Guardians 2101 Magnolia Lane Highland Park, IL 60035 jilliantoni@gmail.com	Brian M. O'Connell, Esq. Ashley Crispin Ackal, Esq. Ciklin Lubitz & O'Connell 515 N. Flagler Dr., 20 th FL West Palm Beach, FL 33401 service@ciklinlubitz.com probateservice@ciklinlubitz.com	Robert Spallina, Esq. rspallina@comcast.net

IN RE: Estate of Simon L. Bernstein
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EXHIBIT

“A”

**Richard B. Crum CPA
515 North Flagler Drive
West Palm Beach, FL 33401**

Member
Florida Institute of CPA's
American Institute of CPA's

Telephone: 561-820-0317
Fax: 561-820-0372
Email: richard@crumcpa.net

November 9, 2017

Estate of Simon Bernstein
c/o Brian M O'Connell
515 N Flagler Drive 20th Floor
West Palm Beach, FL 33401

Your file # 11270-52860

Professional services rendered:

For the period September 21, 2015 thru November 9, 2017 including the
Preparation of the Estate's U.S. Income Tax returns for the Estate's Fiscal Years
Ending: 8/31/2015 & 8/31/2016 & 8/31/2017

Preparation of the Estate Accounting through October 31, 2016

- 0.30 9/21/2015 Discuss Tax & Accounting issues with Joy F. & document request
- 4.50 10/19/2015 Work on accounting and register input; review document folders for required information
- 3.20 10/20/2015 continue review of documents; TCW JAF; continue work on Accounting
- 4.20 10/21/2015 work on accounting and Form 1041 for the FYE 8/31/15 prepare initial draft of Accounting for discussion with with attorneys; assemble multiple exhibit documents
- 0.40 10/26/2015 email exchange with JAF re Trust & Estate issues; termination of 645 election; tax filings discuss 2012 Estate filings with SHM for doc request.
- 0.50 6/5/2016 finalize Form 1041 for FYE 8-31-15
- 1.20 6/6/2016 discussions with JAF on status; discussion with BMO re status; update accounting register
- 3.80 7/21/2016 update accounting thru 6/30/16 for BMO in preparation of mediation; email copies to BMO ACC JAF
- 0.60 7/25/2016 meet with JAF to review accounting & discuss orders and attachments
- 0.30 8/1/2016 discussions with Joy re various open petitions
- 0.70 8/2/2016 update accounting for current activity

EXHIBIT

A

Richard B. Crum, CPA
Estate of Simon Bernstein

0.30 8/8/2016 R&R of IRS notice of regarding 2015 Form 1041; request copy of cancelled check; prepare reply to IRS

2.20 9/13/2016 gather multiple fee petitions for reconciliations; Work on accounting and register input; discussions with JAF & CJT

2.50 9/22/2016 review file documents; update accounting; meet with DAR re missing JPM statements; update registers; discussions with Joy re IRA distribution; meet with DAR re IRA distribution Form for JPM; tax issue and WF contact (Hawkins) re additdioinal information

0.40 9/23/2016 email exchange with JAF re Trust IRA ; R&R WF statements; update register; update accounting

0.30 10/27/2016 update registers for JPM stmts; emails with CAA

2.40 11/11/2016 R&R JPM stmts; update registers; accounting update

3.70 11/13/2016 work on Accounting; prepare drafts and comments for ACA & JAF; prepare Trust account activity schedule

2.30 11/16/2016 prepare Form 1041 for the FYE 8-31-2016; prepare itemized category listing for FYE

0.40 12/15/2016 finalize Accounting through 10-31-2016

0.20 2/7/2017 R&R tax forms from JPM

0.30 5/3/2017 Provide documents requested by Attorney Alan Rose

0.30 11/7/2017 Review email from Attorney Adam Simon; prepare Form W9 as requested re: settlement agreement

0.40 10/20/2017 R&R of multiple documents from JP Morgan

3.60 11/8/2017 Continue review and input of monthly statements from JP Morgan accounts (2); schedule all activity in accounting registers; prepare schedules for tax return; reconcile IRA distributions for FYE 8-31-2017 tax filing with JPM form 1099-R; review files; TCW CAA; prepare Form 1041, US Fiduciary Income Tax Return for Estates & Trusts for the FYE 8-31-2017;Prepare Form 8879-F for signature of attorney Brian M. O'Connell; Email to Joy re IRA distributions for 2017 & tax filing

0.20 11/9/2017 discussions with CAA on completing JP Morgan RMD forms.

39.20 Hours
\$290.00 Rate
\$11,368.00 Amount due