

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

IN RE: PROBATE DIVISION
ESTATE OF SIMON L. BERNSTEIN CASE NO. 502012CP004391XXXXSB

CURATOR'S MOTION FOR AUTHORIZATION

COMES NOW, Curator, Benjamin P. Brown ("Curator"), by and through undersigned counsel, files this Motion for Authorization and states as follows:

1. On February 25, 2014, this Court entered an Order on "Interested Person" William Stansbury's Motion for the Appointment of a Curator or Successor Personal Representative ("Order Appointing Curator"), appointing Benjamin P. Brown as Curator of the Estate of Simon L. Bernstein (the "Estate"). On March 11, 2014, this Court entered Letters of Curatorship in Favor of Benjamin Brown ("Letters of Curatorship").

2. In order for the Decedent's revocable trust, the Simon Bernstein Trust (the "Trust"), to be included as part of his Estate for tax purposes, a Form 8855 ("Election to Treat a Qualified Revocable Trust as Part of an Estate") must be completed by the an Estate representative and the Trustee of the Trust. A copy of the Form 8855 to be completed is attached hereto as Exhibit A.

3. Form 8855 allows the Trust to file its tax return within the time frame that the Estate must file its own, rather than the shorter time period generally required for trusts. In addition, Form 8855 allows the Estate to potentially take advantage of certain tax deductions that would otherwise be unavailable to it.

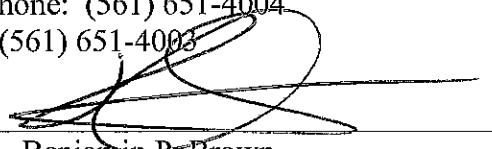
4. The Internal Revenue Service requires that Form 8855 be filed by the due date of Form 1041 (Income Tax Return for Estates and Trusts) for the first tax year of the Estate. That due date is May 15, 2014.

5. Accordingly, this is to request that the Court authorize the Curator to execute Form 8855.

WHEREFORE, the Curator respectfully requests that this Court enter an Order authorizing the Curator to execute the Form 8855 attached hereto as Exhibit A, and for such other relief as the Court deems just and proper.

I HEREBY CERTIFY that a true and correct copy of the foregoing was served by e-mail upon Alan Rose, Esq., Page Mrachek, 505 S. Flagler Drive, Suite 600, West Palm Beach, FL 33401, arose@pm-law.com and mchandler@pm-law.com; John Pankauski, Esq, Pankauski Law Firm, 120 S. Olive Ave., Suite 701, West Palm Beach, FL 33401, courtfilings@pankauskilawfirm.com, Peter M. Feaman, Esq., Peter M. Feaman, P.A., 3615 W. Boynton Beach Blvd., Boynton Beach, FL 33436, service@feamanlaw.com; Eliot Bernstein, 2753 NW 34th Street, Boca Raton, FL 33434, iviewit@iviewit.tv; William H. Glasko, Esq., Golden Cowan, Palm Palmetto Bay Law Center, 17345 S. Dixie Highway, Palmetto Bay FL 33157, bill@palmettobaylaw.com, on this 14th day of May, 2014.

MATWICZYK & BROWN LLP
Attorney for Curator
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By: 
Benjamin P. Brown
Florida Bar No. 841552

**Election To Treat a Qualified Revocable
 Trust as Part of an Estate**

Part I Estate (or Filing Trust) Information

Name of estate (or the filing trust, if applicable) (see instructions)	Employer identification number (see instructions)
ESTATE OF SIMON BERNSTEIN	30-6329442
Name of executor (or the filing trustee, if applicable)	Type of entity prior to the election:
BENJAMIN P BROWN ESQ CURATOR	<input checked="" type="checkbox"/> Domestic estate <input type="checkbox"/> Foreign estate
Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)	<input type="checkbox"/> Domestic trust <input type="checkbox"/> Foreign trust
625 NORTH FLAGLER DRIVE	Date of executor's appointment
City or town, state, and ZIP code (if a foreign address, see instructions)	02/25/2014
WEST PALM BEACH, FL 33401	

Under penalties of perjury, I, as executor (or filing trustee):

- Confirm that under applicable local law or the governing document, I have the authority to make this election for the estate (if executor) or trust (if filing trustee) and to agree to the conditions of the election;
- Elect the treatment provided under section 645 for the above-named estate (or filing trust, if applicable);
- Confirm that an agreement has been reached with the trustees of each qualified revocable trust (QRT) joining in the election to allocate the tax burden of the combined electing trusts and related estate, if any, for each tax year during the election period in a manner that reasonably reflects each entity's tax obligation;
- Agree to ensure that the related estate's (or filing trust's, if applicable) share of the tax obligations of the combined electing trust(s) and related estate, if any, is timely paid to the United States Treasury;
- Agree to accept responsibility for filing a complete, accurate, and timely income tax return, when required by law, for the combined electing trust(s) and related estate, if any, for each tax year during the election period;
- (If I am the filing trustee) confirm that if there is more than one QRT making this election, that I have been appointed by the trustees of each QRT making this election to be the filing trustee and I agree to accept the responsibility of filing the appropriate income tax return for the combined electing trust(s) for each tax year during the election period and all other responsibilities of the filing trustee;
- (If I am the filing trustee) represent that no executor has been appointed for a related estate and to the best of my knowledge and belief, one will not be appointed;
- (If I am the filing trustee) agree that, if an executor is appointed for the related estate after this Form 8855 is filed, that I will complete and file an amended Form 8855 if the late appointed executor agrees to the election, and I agree to cooperate with the executor in filing any amended returns required to be filed as a result of the executor's appointment; and
- Confirm to the best of my knowledge and belief, that all information contained in this election and any accompanying statements or schedules is true, correct, and complete.

Signature of executor (or filing trustee)	Date

Part II Decedent Information

Name of decedent	SSN of the decedent	Date of death
SIMON L. BERNSTEIN	371-32-5211	09/13/2012

LHA For Paperwork Reduction Act Notice, see page 4.

Form **8855** (1-2009)



Part III Qualified Revocable Trust Information

<1>

Name of trust SIMON BERNSTEIN TRUST	Employer identification number (see instructions) 30-6329441
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Name of trustee
THEODORE STUART BERNSTEIN, TRUSTEE

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)
950 PENINSULA CORORATE CIRCLE, STE 3010

City or town, state, and ZIP code (if a foreign address, see instructions)
BOCA RATON, FL 33487

Under penalties of perjury, I, as trustee of the above-named trust:

- Confirm that under applicable local law or the governing instrument, I have the authority to make this election for the trust and to agree to the conditions of the election;
- Elect the treatment provided under section 645 for this trust;
- Agree to timely provide the executor (or filing trustee if there is no executor) with all the trust information necessary to permit the executor (or filing trustee, if applicable) to file a complete, accurate, and timely Form 1041 (or Form 1040-NR for a foreign estate) for the combined electing trust(s) and the related estate, if any, for each tax year during the election period;
- Confirm that an agreement has been reached with the trustees of each QRT joining in the election, and the executor of the related estate, if any, to allocate the tax burden of the combined electing trust(s) and related estate, if any, for each tax year during the election period in a manner that reasonably reflects each entity's tax obligation;
- Agree to ensure that this trust's share of the tax obligations of the combined electing trust(s) and related estate, if any, is timely paid to the United States Treasury;
- Confirm that if a filing trustee (and not an executor for a related estate) has completed Part I of this Form 8855, the trustee that completed Part I has been appointed the filing trustee, and to the best of my knowledge and belief, an executor has not been appointed to administer a related estate and one will not be appointed;
- Agree that if a filing trustee (and not an executor for a related estate) has completed Part I of this Form 8855 and an executor is appointed for the related estate after this Form 8855 is filed, that I will complete and file an amended Form 8855 if the later appointed executor agrees to the election, and I agree to cooperate with the executor in filing any amended returns required to be filed as a result of the executor's appointment; and
- Confirm to the best of my knowledge and belief, that all information of the electing trust contained in this election and any accompanying statements or schedules is true, correct, and complete.

Signature of trustee	Date
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Name of trust	Employer identification number (see instructions)
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Name of trustee

Number, street, and room or suite no. (or P.O. box number if mail is not delivered to street address)

City or town, state, and ZIP code (if a foreign address, see instructions)

Under penalties of perjury, I, as trustee of the above-named trust:

- Confirm that under applicable local law or the governing instrument, I have the authority to make this election for the trust and to agree to the conditions of the election;
- Elect the treatment provided under section 645 for this trust;
- Agree to timely provide the executor (or filing trustee if there is no executor) with all the trust information necessary to permit the executor (or filing trustee, if applicable) to file a complete, accurate, and timely Form 1041 (or Form 1040-NR for a foreign estate) for the combined electing trust(s) and the related estate, if any, for each tax year during the election period;
- Confirm that an agreement has been reached with the trustees of each QRT joining in the election, and the executor of the related estate, if any, to allocate the tax burden of the combined electing trust(s) and related estate, if any, for each tax year during the election period in a manner that reasonably reflects each entity's tax obligation;
- Agree to ensure that this trust's share of the tax obligations of the combined electing trust(s) and related estate, if any, is timely paid to the United States Treasury;
- Confirm that if a filing trustee (and not an executor for a related estate) has completed Part I of this Form 8855, the trustee that completed Part I has been appointed the filing trustee, and to the best of my knowledge and belief, an executor has not been appointed to administer a related estate and one will not be appointed;
- Agree that if a filing trustee (and not an executor for a related estate) has completed Part I of this Form 8855 and an executor is appointed for the related estate after this Form 8855 is filed, that I will complete and file an amended Form 8855 if the later appointed executor agrees to the election, and I agree to cooperate with the executor in filing any amended returns required to be filed as a result of the executor's appointment; and
- Confirm to the best of my knowledge and belief, that all information of the electing trust contained in this election and any accompanying statements or schedules is true, correct, and complete.

Signature of trustee	Date
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