

**McLAUGHLIN, RICHARDS, BILLER & SCHINDEL, LLP**

**8E Pleasant Street**

**So. Natick, MA 01760**

**Tel. #508-651-1000 Ext. 215**

**Direct (508) 653-3300**

**Fax #(508) 651-1128**

**Jmclaughlin@southnaticklaw.com**

May 16, 2017

VIA EMAIL

Mr. David Elbery

Ms. Joyce Elbery

Ms. Kathleen Elbery

Mr. Michael Elbery

Mr. Robert Elbery

RE: 168 Fairfield Street  
Needham, MA

To All:

Enclosed please find a copy of the MA Estate Tax Closing Letter. I have been requested by Joyce, Robert, and David to proceed with filing for a new Certificate of Title with the Land Court. However, I need each of you to sign the Land Court Form LCP-2 previously sent to you and return the original signed form to me before I can proceed in the Land Court.

Sincerely yours,

  
James A. McLaughlin

hm

enc.

elbery@trs-email51617



## ESTATE TAX CLOSING LETTER



% JAMES A MCLAUGHLIN  
 ESTATE OF JUNE E ELBERY  
 8E PLEASANT ST  
 NATICK MA 01760-5654

The following is a summary from the Department's records of the Massachusetts estate tax liability for the taxpayer named below, including the net balance, if any. This is not a bill. This letter serves as the certificate or "closing letter" that may be required by the Probate Court under MGL Chapter 65C, section 6(b). If there is a balance due, you will receive a separate Notice of Assessment that contains payment instructions. The amount shown due on the Notice of Assessment may include additional interest or penalty charges. You should keep a copy of this letter along with your records of the estate.

Estate of JUNE E ELBERY  
 Social Security Number: \*\*\*-\*\*-1739  
 Date of Death: 03/26/2015  
 Probate Court County: NORFOLK  
 Case/Docket Number: 15P1491EA

**Balance Summary**

| Massachusetts Estate Tax (including returns, audit assessments, etc.) | Penalties | Interest    | Total       |
|---|-----------|-------------|-------------|
| \$63,012.00   | \$0.00    | \$0.00      | \$63,012.00 |
|   |           | Payments    | \$63,012.00 |
|   |           | Net balance | \$0.00      |

If you have any questions, call us at (617) 887-6367 or toll-free in Massachusetts at (800) 392-6089, Monday through Friday, 8:30 a.m. to 4:30 p.m.

Commissioner of Revenue

By his duly authorized agent,

Stephen Moffatt  
 Acting Deputy Commissioner, Audit



Form M-792  
**Certificate Releasing  
 Massachusetts Estate Tax Lien**

rev. 11/93  
**Massachusetts  
 Department of  
 Revenue**

Estate Tax Bureau P.O. Box 7023, Boston, MA 02204

File in triplicate with copy of recorded deed.

|  |   |                                 |
|--|---|---------------------------------|
| <b>Mail to:</b> <input type="checkbox"/> June E. Elbery Estate<br><b>Name</b> <input checked="" type="checkbox"/> c/o James A. McLaughlin, P.R.<br><br><b>Street Address</b> 8E Pleasant Street<br><br><b>City/town, state, Zip code</b> So. Natick, MA 01760<br>L | <b>Decedent's first name, middle initial</b><br>June E.                                   | <b>Last name</b><br>Elbery      |
|  | <b>Probate court</b> Norfolk  | <b>Date of death</b><br>3/26/15 |
|  | <b>Docket no.</b> N015P1491EA   |                                 |
|  | <b>Residence (domicile) at time of death</b><br>168 Fairfield Street<br>Needham, MA 02492 |                                 |

This certificate releases the lien of the Commonwealth of Massachusetts imposed by Chapter 65C of the General Laws, on any and all interests which the decedent may have had in the property described below:

**Real Estate** (full legal description not necessary)

Location of property 168 Fairfield Street Needham 02492  
Number Street City/town Zip code

As described by deed dated November 8, 1954 and recorded in  
Norfolk 262 75  
Registry of Deeds Book No. Page No. , or

As described by certificate of title no. \_\_\_\_\_ recorded in \_\_\_\_\_

Registered land section for \_\_\_\_\_ County.

COMMISSIONER OF REVENUE

By: William R. [Signature]  
 Chief, Estate Tax Bureau