FENSTERMACHER COMMITS FRAUD WITH FAKE CPA DOCUMENTS

In 2011, my sister asked my parents for a $100,000 loan. Why did she need that huge loan when sister had always had very high paying jobs all of her life and had owned about 5 homes. She had no husband and no children. They gave the loan to her at only about 1% interest. In 2014, a year after my father died, Mother sent fenstermacher a note saying Mother forgave $25,000 of that loan. There is no record of any payments, either of the loan or interest. About a year after my Mother died on July 2 2024, I asked fenstermacher about whether the loan was repaid. He ignored my question for many months. About December 2025, fenstermacher gave me these 3 documents. No signature by mother on them, the documents were made in 2015 and they were dated July 2021. The numbers on them do not make any sense.

At the petition hearing in august 2021, weilheimer had said Mother was incapacitated (based on what quack ledakis had said) as far back as mid 2020. At the petition gave NO indication of what the numbers were referring to.

If Mother did forgive the $75,000 of the loan, why didn't fenstermacher, a lawyer, make a document saying Mother forgave the loan and have mother sign it and have the document notorized. If sister did not pay any interest payments or for the loan itself, then the IRS would consider the loan as income and sister had to pay income tax on it.

Form **709**

Department of the Treasury
Internal Revenue Service

United States Gift (and Generation-Skipping Transfer) Tax Return

▶ Information about Form 709 and its separate instructions is at www.irs.gov/form709.

(For gifts made during calendar year 2015)

▶ See instructions.

OMB No. 1545-0020

2015

Part 1 - General Information

1 Donor's first name and middle initial	2 Donor's last name	3 Donor's social security number
JANE	HERRING	185-20-0352
4 Address (number, street, and apartment number)		5 Legal residence (domicile)
26 CHANCERY CT		MONTGOMERY CTY PA
6 City or town, state or province, country, and ZIP or foreign postal code		7 Citizenship (see instructions)
SOUDERTON PA 18964-2903		US

		Yes	No
8	If the donor died during the year, check here ▶ ☐ and enter date of death		
9	If you extended the time to file this Form 709, check here ▶ ☐		
10	Enter the total number of donees listed on Schedule A. Count each person only once ▶ 1		
11a	Have you (the donor) previously filed a Form 709 (or 709-A) for any other year? If "No," skip line 11b		X
b	Has your address changed since you last filed Form 709 (or 709-A)?		
12	**Gifts by husband or wife to third parties.** Do you consent to have the gifts (including generation-skipping transfers) made by you and by your spouse to third parties during the calendar year considered as made one-half by each of you? (see instructions.) (If the answer is "Yes," the following information must be furnished and your spouse must sign the consent shown below. **If the answer is "No," skip lines 13-18.**)		X
13	Name of consenting spouse — 14 SSN		
15	Were you married to one another during the entire calendar year? (see instructions)		
16	If 15 is "No," check whether ☐ married ☐ divorced or ☐ widowed/deceased, and give date (see instructions) ▶		
17	Will a gift tax return for this year be filed by your spouse? (If "Yes," mail both returns in the same envelope.)		
18	Consent of Spouse. I consent to have the gifts (and generation-skipping transfers) made by me and by my spouse to third parties during the calendar year considered as made one-half by each of us. We are both aware of the joint and several liability for tax created by the execution of this consent.		
	Consenting spouse's signature ▶ Date ▶		
19	Have you applied a DSUE amount received from a predeceased spouse to a gift or gifts reported on this or a previous Form 709? If "Yes," complete Schedule C		X

Part 2 - Tax Computation

1	Enter the amount from Schedule A, Part 4, line 11	1	86,000
2	Enter the amount from Schedule B, line 3	2	
3	Total taxable gifts. Add lines 1 and 2	3	86,000
4	Tax computed on amount on line 3 (see *Table for Computing Gift Tax* in instructions)	4	19,880
5	Tax computed on amount on line 2 (see *Table for Computing Gift Tax* in instructions)	5	
6	Balance. Subtract line 5 from line 4	6	19,880
7	Applicable credit amount. If donor has DSUE amount from predeceased spouse(s), enter amount from Schedule C, line 4; otherwise, see instructions	7	2,117,800
8	Enter the applicable credit against tax allowable for all prior periods (from Sch. B, line 1, col. C)	8	
9	Balance. Subtract line 8 from line 7. Do not enter less than zero	9	2,117,800
10	Enter 20% (.20) of the amount allowed as a specific exemption for gifts made after September 8, 1976, and before January 1, 1977 (see instructions)	10	
11	Balance. Subtract line 10 from line 9. Do not enter less than zero	11	2,117,800
12	Applicable credit. Enter the smaller of line 6 or line 11	12	19,880
13	Credit for foreign gift taxes (see instructions)	13	
14	Total credits. Add lines 12 and 13	14	19,880
15	Balance. Subtract line 14 from line 6. Do not enter less than zero	15	
16	Generation-skipping transfer taxes (from Schedule D, Part 3, col. H, Total)	16	
17	Total tax. Add lines 15 and 16	17	
18	Gift and generation-skipping transfer taxes prepaid with extension of time to file	18	
19	If line 18 is less than line 17, enter **balance due** (see instructions)	19	
20	If line 18 is greater than line 17, enter **amount to be refunded**	20	

Attach check or money order here.

Sign Here

Under penalties of perjury, I declare that I have examined this return, including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than donor) is based on all information of which preparer has any knowledge.

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☒ No

▶ Signature of donor — Date

Paid Preparer Use Only

Preparer's signature	Date	Check ☐ if self-employed	PTIN
	07-07-2021		P00992277
Print/Type preparer's name: Mark Breon EA.			
Firm's name ▶ BuxMont Accounting LLC		Firm's EIN ▶ 45-5580176	
Firm's address ▶ 100 West Main Street Ste 510, Lansdale, PA 19446		Phone no. 267-498-5160	

SCHEDULE A Computation of Taxable Gifts (Including transfers in trust) (see instructions)

A Does the value of any item listed on Schedule A reflect any valuation discount? If "Yes," attach explanation . . . . Yes ☐ No ☒

B ☐ ◄ Check here if you elect under section 529(c)(2)(B) to treat any transfers made this year to a qualified tuition program as made ratably over a 5-year period beginning this year. See instructions. Attach explanation.

Part 1 - Gifts Subject Only to Gift Tax. Gifts less political organization, medical, and educational exclusions. (see instructions)

A Item number	B • Donee's name and address • Relationship to donor (if any) • Description of gift • If the gift was of securities, give CUSIP no. • If closely held entity, give EIN	C	D Donor's adjusted basis of gift	E Date of gift	F Value at date of gift	G For split gifts, enter 1/2 of column F	H Net transfer (subtract col. G from col. F)
1	JILL HERRING		86,000	01/01/15	86,000		86,000
	4383 BUTTERCUP CIRCLE COLLEGEVILLE PA 19426						
	DAUGHTER						
	LOAN FORGIVENESS						
Gifts made by spouse - *complete only if you are splitting gifts with your spouse and he/she also made gifts.*							

Total of Part 1. Add amounts from Part 1, column H . . See. 709. Overflow. Sheet. . . . . ► 100,000

Part 2 - Direct Skips. Gifts that are direct skips and are subject to both gift tax and generation-skipping transfer tax. You must list the gifts in chronological order.

A Item number	B • Donee's name and address • Relationship to donor (if any) • Description of gift • If the gift was of securities, give CUSIP no. • If closely held entity, give EIN	C 2632(b) election out	D Donor's adjusted basis of gift	E Date of gift	F Value at date of gift	G For split gifts, enter 1/2 of column F	H Net transfer (subtract col. G from col. F)
1							
Gifts made by spouse - *complete only if you are splitting gifts with your spouse and he/she also made gifts.*							

Total of Part 2. Add amounts from Part 2, column H . . . . ►

Part 3 - Indirect Skips. Gifts to trusts that are currently subject to gift tax and may later be subject to generation-skipping transfer tax. You must list these gifts in chronological order.

A Item number	B • Donee's name and address • Relationship to donor (if any) • Description of gift • If the gift was of securities, give CUSIP no. • If closely held entity, give EIN	C 2632(c) election	D Donor's adjusted basis of gift	E Date of gift	F Value at date of gift	G For split gifts, enter 1/2 of column F	H Net transfer (subtract col. G from col. F)
1							
Gifts made by spouse - *complete only if you are splitting gifts with your spouse and he/she also made gifts.*							

Total of Part 3. Add amounts from Part 3, column H . . . . ►

(If more space is needed, attach additional statements.)

Part 4 - Taxable Gift Reconciliation

1	Total value of gifts of donor. Add totals from column H of Parts 1, 2, and 3			1	100,000
2	Total annual exclusions for gifts listed on line 1 (see instructions)			2	14,000
3	Total included amount of gifts. Subtract line 2 from line 1			3	86,000
	Deductions (see instructions)				
4	Gifts of interests to spouse for which a marital deduction will be claimed, based on item numbers ______ of Schedule A	4			
5	Exclusions attributable to gifts on line 4	5			
6	Marital deduction. Subtract line 5 from line 4	6			
7	Charitable deduction, based on item nos. ______ less exclusions	7			
8	Total deductions. Add lines 6 and 7			8	
9	Subtract line 8 from line 3			9	86,000
10	Generation-skipping transfer taxes payable with this Form 709 (from Schedule D, Part 3, col. H, Total)			10	
11	**Taxable gifts.** Add lines 9 and 10. Enter here and on page 1, Part 2-Tax Computation, line 1			11	86,000

Terminable Interest (QTIP) Marital Deduction. (see instructions for Schedule A, Part 4, line 4)

If a trust (or other property) meets the requirements of qualified terminable interest property under section 2523(f), and:

a. The trust (or other property) is listed on Schedule A, and

b. The value of the trust (or other property) is entered in whole or in part as a deduction on Schedule A, Part 4, line 4,

then the donor shall be deemed to have made an election to have such trust (or other property) treated as qualified terminable interest property under section 2523(f).

If less than the entire value of the trust (or other property) that the donor has included in Parts 1 and 3 of Schedule A is entered as a deduction on line 4, the donor shall be considered to have made an election only as to a fraction of the trust (or other property). The numerator of this fraction is equal to the amount of the trust (or other property) deducted on Schedule A, Part 4, line 6. The denominator is equal to the total value of the trust (or other property) listed in Parts 1 and 3 of Schedule A.

If you make the QTIP election, the terminable interest property involved will be included in your spouse's gross estate upon his or her death (section 2044). See instructions for line 4 of Schedule A. If your spouse disposes (by gift or otherwise) of all or part of the qualifying life income interest, he or she will be considered to have made a transfer of the entire property that is subject to the gift tax. *See Transfer of Certain Life Estates Received From Spouse in the instructions.*

12 Election Out of QTIP Treatment of Annuities

☐ ◄ Check here if you elect under section 2523(f)(6) not to treat as qualified terminable interest property any joint and survivor annuities that are reported on Schedule A and would otherwise be treated as qualified terminable interest property under section 2523(f). See instructions. Enter the item numbers from Schedule A for the annuities for which you are making this election ►

SCHEDULE B Gifts From Prior Periods

If you answered "Yes," on line 11a of page 1, Part 1, see the instructions for completing Schedule B. If you answered "No," skip to the Tax Computation on page 1 (or Schedules C or D, if applicable). Complete Schedule A before beginning Schedule B. See instructions for recalculation of the column C amounts. Attach calculations.

A Calendar year or calendar quarter (see instructions)	B Internal Revenue office where prior return was filed	C Amount of applicable credit (unified credit) against gift tax for periods after December 31, 1976	D Amount of specific exemption for prior periods ending before January 1, 1977	E Amount of taxable gifts
1 Totals for prior periods	1			

2	Amount, if any, by which total specific exemption, line 1, column D is more than $30,000	2	
3	Total amount of taxable gifts for prior periods. Add amount on line 1, column E and amount, if any, on line 2. Enter here and on page 1, Part 2-Tax Computation, line 2	3	

(If more space is needed, attach additional statements.)