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B-129886 December 28, 1956

Number: B-129886

Date: 1956-12-28

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Indorsement

Director, Claims Division

Returned. The record fails to show what part of the reward would have been awarded Mr. Cloonan, had he survived, and since both he and his wife, the claimant, are stated to have rendered valuable assistance there is no basis for assuming that his estate's interest in the reward would have exceeded $5,000. Accordingly, it will not be necessary to require the appointment of an administrator to receive the payment. The adult children of Mr. and Mrs. Cloonan have waived any interest they may have had in the estate of Mrs. Cloonan concerning the reward and since he died in 1943, it is improbable his creditors would now assert claims.

In view of the above, settlement should have been made in favor of Mrs. Cloonan in the manner proposed in your memorandum.

R. L. Fischer Acting Comptroller General of the United States

Attachment

The Comptroller General

Herewith is the file relative to the claim of Florence Cloonan, Normandy, Missouri, for payment of an informer's reward due in the income tax cases of George L. Berry and Joseph C. Orr.

The record shows that both the claimant and her husband, Edward A. Cloonan, furnished information to the Government, pursuant to which the Internal Revenue Service recovered taxes, penalties and fines arising form violation of the tax laws. Edward A. Cloonan died intestate on November 19, 1943, while domiciled in the State of Missouri, leaving as his only personal property a certificate of stock in the Mound City Press, Inc., which was awarded to the claimant as her absolute property by order of the Probate Court of the County of St. Louis, State of Missouri, dated March 10, 1955, refusing letters of administration on the estate of Edward A. Cloonan.

Claim for the informer's reward in the tax cases involved was filed by Florence Cloonan with the Internal Revenue Service, and it was determined that a reward of $7,692.12 should be allowed to her as surviving spouse of Edward A. Cloonan, deceased. In addition to the claimant, Edward A. Cloonan is survived by two

adult children, who have executed a statement relinquishing any claims to the reward and authorizing and requesting that payment be made to the claimant.

In view of the fact that the decendent apparently left no other property and of the waivers executed by the children, the only other heirs who would be entitled to share in the decendent's estate under the laws of Missouri, the state of his domicile at date of death, it would appear that the United States would be adequately protected if the amount due were allowed to Florence Cloonan, as widow and representative of the estate of Edward A. Cloonan, deceased. Since the amount exceeds $5,000.00, however, the matter is submitted for your consideration and instructions. Cf. B- 126844-O.M., February 24, 1956.

W.S. BENJAMIN Acting Chief, Payment Claims Branch

Attachment c/eh