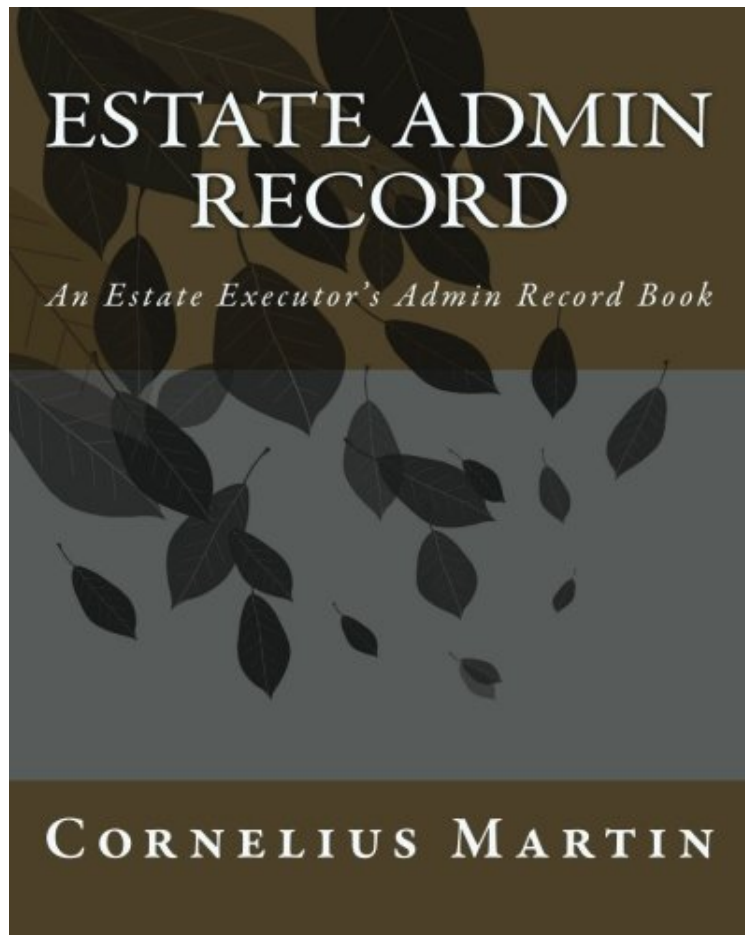


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data pertaining to a decedent's estate assets and liabilities, required tax returns, and distributions to beneficiaries.

About the Author Cornelius Martin is a licensed CPA in several states with 20 years experience in the public accounting profession as an audit partner with a Big 8 firm plus 20 years experience in industry as a chief financial officer with a privately-owned U.S. corporation. He now serves as a business financial consultant to private companies and offers personal business assistance and advisory services to retired individuals.