

**COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE**



BUREAU OF INDIVIDUAL TAXES  
INHERITANCE TAX DIVISION  
PO BOX 280601  
HARRISBURG PA 17128-0601

**NOTICE OF INHERITANCE TAX  
APPRAISEMENT, ALLOWANCE OR DISALLOWANCE  
OF DEDUCTIONS AND ASSESSMENT OF TAX**

REV-1547 EX AFP (01-09)

JAMES M ZIPAY ESQ  
STE 200  
329 PENN AVE  
SCRANTON PA 18503

DATE 10-05-2009  
ESTATE OF ALTBAUM KAREN  
DATE OF DEATH 04-02-2008  
FILE NUMBER 35 08-0657  
COUNTY LACKAWANNA  
ACN 101  
APPEAL DATE: 12-04-2009  
(See reverse side under Objections)

Amount Remitted   
MAKE CHECK PAYABLE AND REMIT PAYMENT TO:  
REGISTER OF WILLS  
LACKAWANNA CO COURT HOUSE  
SCRANTON, PA 18503

CUT ALONG THIS LINE → RETAIN LOWER PORTION FOR YOUR RECORDS ←  
REV-1547 EX AFP (01-09) NOTICE OF INHERITANCE TAX APPRAISEMENT, ALLOWANCE OR  
DISALLOWANCE OF DEDUCTIONS AND ASSESSMENT OF TAX

ESTATE OF ALTBAUM KAREN FILE NO. 35 08-0657 ACN 101 DATE 10-05-2009

TAX RETURN WAS: ( ) ACCEPTED AS FILED (X) CHANGED SEE ATTACHED NOTICE

**RESERVATION CONCERNING FUTURE INTEREST - SEE REVERSE**

**APPRAISED VALUE OF RETURN BASED ON: SUPPLEMENTAL RETURN NO. 01**

1. Real Estate (Schedule A)	(1)	90,000.00	NOTE: To insure proper credit to your account, submit the upper portion of this form with your tax payment.
2. Stocks and Bonds (Schedule B)	(2)	.00	
3. Closely Held Stock/Partnership Interest (Schedule C)	(3)	.00	
4. Mortgages/Notes Receivable (Schedule D)	(4)	.00	
5. Cash/Bank Deposits/Misc. Personal Property (Schedule E)	(5)	15,738.33	
6. Jointly Owned Property (Schedule F)	(6)	.00	
7. Transfers (Schedule G)	(7)	.00	
8. Total Assets	(8)	105,738.33	

**APPROVED DEDUCTIONS AND EXEMPTIONS:**

9. Funeral Expenses/Adm. Costs/Misc. Expenses (Schedule H)	(9)	21,784.78	
10. Debts/Mortgage Liabilities/Liens (Schedule I)	(10)	307,241.75	
11. Total Deductions	(11)	329,026.53	
12. Net Value of Tax Return	(12)	223,288.20	
13. Charitable/Governmental Bequests; Non-elected 9113 Trusts (Schedule J)	(13)	.00	
14. Net Value of Estate Subject to Tax	(14)	223,288.20	

NOTE: If an assessment was issued previously, lines 14, 15 and/or 16, 17, 18 and 19 will reflect figures that include the total of ALL returns assessed to date.

**ASSESSMENT OF TAX:**

15. Amount of Line 14 at Spousal rate	(15)	.00	x	00	=	.00
16. Amount of Line 14 taxable at Lineal/Class A rate	(16)	.00	x	045	=	.00
17. Amount of Line 14 at Sibling rate	(17)	.00	x	12	=	.00
18. Amount of Line 14 taxable at Collateral/Class B rate	(18)	.00	x	15	=	.00
19. Principal Tax Due	(19)				=	.00

**TAX CREDITS:**

PAYMENT DATE	RECEIPT NUMBER	DISCOUNT (+) INTEREST/PEN PAID (-)	AMOUNT PAID

TOTAL TAX CREDIT	.00
BALANCE OF TAX DUE	.00
INTEREST AND PEN.	.00
TOTAL DUE	.00

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\* IF PAID AFTER DATE INDICATED, SEE REVERSE FOR CALCULATION OF ADDITIONAL INTEREST.

( IF TOTAL DUE IS LESS THAN \$1, NO PAYMENT IS REQUIRED.  
IF TOTAL DUE IS REFLECTED AS A "CREDIT" (CR), YOU MAY BE DUE A REFUND. SEE REVERSE SIDE OF THIS FORM FOR INSTRUCTIONS.)



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**INHERITANCE TAX  
EXPLANATION  
OF CHANGES**

DECEDENT'S NAME	<b>Mary C. Altbaum</b>	FILE NUMBER	<b>3508-0657</b>
REVIEWED BY	<b>Destiny S.R.Brown</b>	ACN	<b>101</b>

SCHEDULE	ITEM NO.	EXPLANATION OF CHANGES
		<b>Accepted revised return.</b>

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