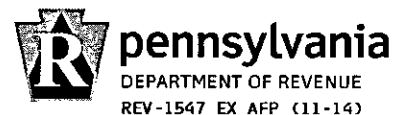


BUREAU OF INDIVIDUAL TAXES  
INHERITANCE TAX DIVISION  
PO BOX 280601  
HARRISBURG PA 17128-0601

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



DATE 03-20-2017  
ESTATE OF ALTIERI JOSEPH A  
DATE OF DEATH 01-05-2016  
FILE NUMBER 35 16-0040  
COUNTY LACKAWANNA  
ACN 101

APPEAL DATE: 05-19-2017  
(See reverse side under Objections)

Amount Remitted   
MAKE CHECK PAYABLE AND REMIT PAYMENT TO:  
REGISTER OF WILLIS  
507 LINDEN STREET STE 400  
SCRANTON PA 18503

PETULA ESQ BRIAN J  
APT 121  
1143 NORTHERN BLVD  
SOUTHWEST ARLINGTON T PA 18411

CUT ALONG THIS LINE → RETAIN LOWER PORTION FOR YOUR RECORDS ←  
REV-1547 EX-APP (11-14) NOTICE OF INHERITANCE TAX APPRAISEMENT, ALLOWANCE OR  
DISALLOWANCE OF DEDUCTIONS AND ASSESSMENT OF TAX  
ESTATE OF: ALTIERI JOSEPH AFIL NO.: 35 16-0040 ACN: 101 DATE: 03-20-2017

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

APPRAISED VALUE OF RETURN BASED ON: ORIGINAL RETURN

1. Real Estate (Schedule A)	(1)	168,441.00	NOTE: To ensure proper credit to your account, submit the upper portion of this form with your tax payment.
2. Stocks and Bonds (Schedule B)	(2)	37,353.74	
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)	.00	
6. Jointly Owned Property (Schedule F)	(6)	67,157.70	
7. Transfers (Schedule G)	(7)	.00	
8. Total Assets	(8)	272,952.44	

APPROVED DEDUCTIONS AND EXEMPTIONS:

9. Funeral Expenses/Adm. Costs/Misc. Expenses (Schedule H)	(9)	22,301.71
10. Debts/Mortgage Liabilities/Liens (Schedule I)	(10)	36,497.58
11. Total Deductions	(11)	58,799.29
12. Net Value of Tax Return	(12)	214,153.15
13. Charitable/Governmental Bequests; Non-elected 9113 Trusts (Schedule J)	(13)	.00
14. Net Value of Estate Subject to Tax	(14)	214,153.15

NOTE: If an assessment was issued previously, Lines 14, 15, 16, 17, 18 and/or 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 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 rate	(18)	214,153.15 x 15 =	32,122.97
19. Principal Tax Due	(19)		32,122.97

TAX CREDITS:

PAYMENT DATE	RECEIPT NUMBER	DISCOUNT (+) INTEREST/PEN PAID (-)	AMOUNT PAID
10-05-2016	LC024021	.00	23,681.22

INTEREST IS CHARGED THROUGH 04-04-2017  
AT THE RATES APPLICABLE AS OUTLINED ON THE  
REVERSE SIDE OF THIS FORM

TOTAL TAX PAYMENT	23,681.22
BALANCE OF TAX DUE	8,441.75
INTEREST AND PEN.	147.51
TOTAL DUE	8,589.26

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

IF TOTAL DUE IS REFLECTED AS A CREDIT (CR), YOU MAY BE DUE  
A REFUND. SEE REVERSE SIDE FOR INSTRUCTIONS.



**pennsylvania**

DEPARTMENT OF REVENUE

BUREAU OF INDIVIDUAL TAXES

PO Box 280601  
HARRISBURG, PA 17128-0601

**INHERITANCE TAX  
EXPLANATION  
OF CHANGES**

DECEDENT'S NAME		<b>Joseph A Altieri</b>	FILE NUMBER	<b>3516-0040</b>
REVIEWED BY		<b>Yvonne Agent ID 96</b>	ACN	<b>101</b>
SCHEDULE	ITEM NO.	EXPLANATION OF CHANGES		

<b>F</b>	<b>2</b>	The property is one-half taxable as the deed shows that one-half is owned by the decedent and the other half is owned by Albert and Lori Rosengrant as tenants by the entireties.
<b>F</b>	<b>2</b>	The real estate located at 162 Benedict Street has been adjusted to \$65,190.50 as no verification of value was submitted in response to Departmental requests.
<b>I</b>	<b>1</b>	This item has been reduced to \$27,387.88, as the decedent was only responsible for 50 percent of the mortgage.

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ROW