

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

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
NOTICE OF INHERITANCE TAX
APPRAISEMENT, ALLOWANCE OR DISALLOWANCE
OF DEDUCTIONS AND ASSESSMENT OF TAX



REV-1547 EX AFP (01-09)

JOHN J COURY ESQ
COURY & WALSH
108 N WASHINGTON AVE
SCRANTON PA 18503-1839

DATE 08-24-2009
ESTATE OF ABOOD CAROL J
DATE OF DEATH 04-11-2008
FILE NUMBER 35 08-0478
COUNTY LACKAWANNA
ACN 101
APPEAL DATE: 10-23-2009
(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 ABOOD CAROL J FILE NO. 35 08-0478 ACN 101 DATE 08-24-2009

TAX RETURN WAS: (X) ACCEPTED AS FILED () CHANGED

RESERVATION CONCERNING FUTURE INTEREST - SEE REVERSE

APPRAISED VALUE OF RETURN BASED ON: ORIGINAL RETURN

1. Real Estate (Schedule A)	(1)	.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)	.00	
6. Jointly Owned Property (Schedule F)	(6)	42,540.00	
7. Transfers (Schedule G)	(7)	.00	
8. Total Assets	(8)	42,540.00	

APPROVED DEDUCTIONS AND EXEMPTIONS:

9. Funeral Expenses/Adm. Costs/Misc. Expenses (Schedule H)	(9)	5,435.28	
10. Debts/Mortgage Liabilities/Liens (Schedule I)	(10)	39,500.39	
11. Total Deductions	(11)	44,935.67	
12. Net Value of Tax Return	(12)	2,395.67	
13. Charitable/Governmental Bequests; Non-elected 9113 Trusts (Schedule J)	(13)	.00	
14. Net Value of Estate Subject to Tax	(14)	2,395.67	

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

* 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.)

RESERVATION: Estates of decedents dying on or before December 12, 1982 -- if any future interest in the estate is transferred in possession or enjoyment to Class B (collateral) beneficiaries of the decedent after the expiration of any estate for life or for years, the Commonwealth hereby expressly reserves the right to appraise and assess transfer Inheritance Taxes at the lawful Class B (collateral) rate on any such future interest.

PURPOSE OF NOTICE: To fulfill the requirements of Section 2140 of the Inheritance and Estate Tax Act, Act 23 of 2000. (72 P.S. Section 9140).

PAYMENT: Detach the top portion of this Notice and submit with your payment to the Register of Wills printed on the reverse side.
--Make check or money order payable to: **REGISTER OF WILLS, AGENT.**
Failure to pay the tax, interest, and penalty due may result in the filing of a lien of record in the appropriate county, or the issuance of an Orphan's Court citation.

REFUND (CR): A refund of a tax credit, which was not requested on the Tax Return, may be requested by completing an "Application for Refund of Pennsylvania Inheritance and Estate Tax" (REV-1313). Applications are available online at www.revenue.state.pa.us, any Register of Wills or Revenue District Office, or from the Department's 24-hour answering service for forms orders: 1-800-362-2050; services for taxpayers with special hearing and/or speaking needs: 1-800-447-3020 (TT only).

OBJECTIONS: Any party in interest not satisfied with the appraisal, allowance or disallowance of deductions or assessment of tax (including discount or interest) as shown on this Notice may object within 60 days of the date of receipt of this notice by filing one of the following:

- A) Protest to the PA Department of Revenue, Board of Appeals. You may object by filing a protest online at www.boardofappeals.state.pa.us on or before the expiration of the sixty-day appeal period. In order for an electronic protest to be valid, you must receive a confirmation number and processed date from the Board of Appeals website. You may also send a written protest to: PA Department of Revenue, Board of Appeals, P.O. Box 281021, Harrisburg, PA 17128-1021. Petitions may not be faxed.
- B) Election to have the matter determined at the audit of the account of the personal representative.
- C) Appeal to the Orphans' Court.

ADMIN-ISTRATIVE CORRECTIONS: Factual errors discovered on this assessment should be addressed in writing to: PA Department of Revenue, Bureau of Individual Taxes, ATTN: Post Assessment Review Unit, P.O. Box 280601, Harrisburg, PA 17128-0601 Phone (717) 787-6505. See page 4 of the booklet "Instructions for Inheritance Tax Return for a Resident Decedent" (REV-1501) for an explanation of administratively correctable errors.

DISCOUNT: If any tax due is paid within three (3) calendar months after the decedent's death, a five percent (5%) discount of the tax paid is allowed.

PENALTY: The 15% tax amnesty non-participation penalty is computed on the total of the tax and interest assessed, and not paid before January 18, 1996, the first day after the end of the tax amnesty period. This non-participation penalty is appealable in the same manner and in the same time period as you would appeal the tax and interest that has been assessed as indicated on this notice.

INTEREST: Interest is charged beginning with first day of delinquency, or nine (9) months and one (1) day from the date of death, to the date of payment. Taxes which became delinquent before January 1, 1982 bear interest at the rate of six (6%) percent per annum calculated at a daily rate of .000164. All taxes which became delinquent on and after January 1, 1982 will bear interest at a rate which will vary from calendar year to calendar year with that rate announced by the PA Department of Revenue. Rates for years 1982 through 1999 can be found in the Pennsylvania Resident Instruction Booklet, (REV-1501), the Pennsylvania Non-resident Instruction Booklet (REV-1736) or on the Pennsylvania Dept. of Revenue web site www.revenue.state.pa.us. The applicable interest rates for years 2000 through 2009 are:

Year	Interest Rate	Daily Factor	Year	Interest Rate	Daily Factor	Year	Interest Rate	Daily Factor
2000	8%	.000219	2001	9%	.000247	2002	6%	.000164
2003	5%	.000137	2004	4%	.000110	2005	5%	.000137
2006	7%	.000192	2007	8%	.000219	2008	7%	.000192
2009	5%	.000137						

--Interest is calculated as follows:

INTEREST = BALANCE OF TAX UNPAID X NUMBER OF DAYS DELINQUENT X DAILY INTEREST FACTOR

--Any Notice issued after the tax becomes delinquent will reflect an interest calculation to fifteen (15) days beyond the date of the assessment. If payment is made after the interest computation date shown on the Notice, additional interest must be calculated.