



REV-1543 EX AFP K09-001

INFORMATION NOTICE  
AND  
TAXPAYER RESPONSE

FILE NO. 35-06-1240  
ACN 06151007  
DATE 10-03-2006

LINDA MURPHY  
REGISTER OF WILLS

TYPE OF ACCOUNT

- ☐ SAVINGS  
☐ CHECKING  
☐ TRUST  
☒ CERTIF.

1 2006 OCT 10 P 522 OF JAMES ALCO  
S.S. NO. 191-18-0934  
DATE OF DEATH 06-16-2006  
COUNTY LACKAWANNA

JAMES ALCO  
605 LUZERNE AVE  
WEST PITTSBURGH PA 18643

REMIT PAYMENT AND FORMS TO:  
REGISTER OF WILLS  
LACKAWANNA CO COURT HOUSE  
SCRANTON, PA 18503

LIBERTY BANK & TRUST has provided the Department with the information listed below which has been used in calculating the potential tax due. Their records indicate that at the death of the above decedent, you were a joint owner/beneficiary of this account. If you feel this information is incorrect, please obtain written correction from the financial institution, attach a copy to this form and return it to the above address. This account is taxable in accordance with the Inheritance Tax Laws of the Commonwealth of Pennsylvania. Questions may be answered by calling (717) 787-8327.

COMPLETE PART 1 BELOW \*\*\* SEE REVERSE SIDE FOR FILING AND PAYMENT INSTRUCTIONS

Account No. 511-0085387 Date 06-16-2004  
Established

|                       |          |
|-----------------------|----------|
| Account Balance       | 1,585.88 |
| Percent Taxable       | X 16.667 |
| Amount Subject to Tax | 264.32   |
| Tax Rate              | X .045   |
| Potential Tax Due     | 11.89    |

To insure proper credit to your account, two (2) copies of this notice must accompany your payment to the Register of Wills. Make check payable to: "Register of Wills, Agent".

NOTE: If tax payments are made within three (3) months of the decedent's date of death, you may deduct a 5% discount of the tax due. Any inheritance tax due will become delinquent nine (9) months after the date of death.

PART

TAXPAYER RESPONSE

1

FAILURE TO RESPOND WILL RESULT IN AN OFFICIAL TAX ASSESSMENT BASED ON THIS NOTICE

CHECK  
ONE  
BLOCK  
ONLY

- A. ☒ The above information and tax due is correct.  
1. You may choose to remit payment to the Register of Wills with two copies of this notice to obtain a discount or avoid interest, or you may check box "A" and return this notice to the Register of Wills and an official assessment will be issued by the PA Department of Revenue.
- B. ☐ The above asset has been or will be reported and tax paid with the Pennsylvania Inheritance Tax return to be filed by the decedent's representative.
- C. ☐ The above information is incorrect and/or debts and deductions were paid by you. You must complete PART 2 and/or PART 3 below.

PART 2 If you indicate a different tax rate, please state your relationship to decedent:

TAX RETURN - COMPUTATION OF TAX ON JOINT/TRUST ACCOUNTS

|                          |     |
|--------------------------|-----|
| LINE 1. Date Established | 1   |
| 2. Account Balance       | 2   |
| 3. Percent Taxable       | 3 X |
| 4. Amount Subject to Tax | 4   |
| 5. Debts and Deductions  | 5 - |
| 6. Amount Taxable        | 6   |
| 7. Tax Rate              | 7 X |
| 8. Tax Due               | 8   |

OFFICIAL USE ONLY ☐ AAF  
PA DEPARTMENT OF REVENUE

|      |   |
|------|---|
| PART | 1 |
| 2    |   |
| 3    |   |
| 4    |   |
| 5    |   |
| 6    |   |
| 7    |   |
| 8    |   |

PART

3

DEBTS AND DEDUCTIONS CLAIMED

| DATE PAID | PAYEE | DESCRIPTION | AMOUNT PAID |
|-----------|-------|-------------|-------------|
|           |       |             |             |
|           |       |             |             |
|           |       |             |             |
|           |       |             |             |

TOTAL (Enter on Line 5 of Tax Computation) \$

Under penalties of perjury, I declare that the facts I have reported above are true, correct and complete to the best of my knowledge and belief.

TAXPAYER SIGNATURE

HOME (570) 655-8118  
WORK (570) 655-8118  
TELEPHONE NUMBER

DATE 10/16/06

## GENERAL INFORMATION

1. FAILURE TO RESPOND WILL RESULT IN AN OFFICIAL TAX ASSESSMENT with applicable interest based on information submitted by the financial institution.
2. Inheritance tax becomes delinquent nine months after the decedent's date of death.
3. A joint account is taxable even though the decedent's name was added as a matter of convenience.
4. Accounts (including those held between husband and wife) which the decedent put in joint names within one year prior to death are fully taxable as transfers.
5. Accounts established jointly between husband and wife more than one year prior to death are not taxable.
6. Accounts held by a decedent "in trust for" another or others are taxable fully.

## REPORTING INSTRUCTIONS - PART 1 - TAXPAYER RESPONSE

1. BLOCK A - If the information and computation in the notice are correct and deductions are not being claimed, place an "X" in block "A" of Part 1 of the "Taxpayer Response" section. Sign two copies and submit them with your check for the amount of tax to the Register of Wills of the county indicated. The PA Department of Revenue will issue an official assessment (Form REV-1548 EX) upon receipt of the return from the Register of Wills.
2. BLOCK B - If the asset specified on this notice has been or will be reported and tax paid with the Pennsylvania Inheritance Tax Return filed by the decedent's representative, place an "X" in block "B" of Part 1 of the "Taxpayer Response" section. Sign one copy and return to the PA Department of Revenue, Bureau of Individual Taxes, Dept 280601, Harrisburg, PA 17128-0601 in the envelope provided.
3. BLOCK C - If the notice information is incorrect and/or deductions are being claimed, check block "C" and complete Parts 2 and 3 according to the instructions below. Sign two copies and submit them with your check for the amount of tax payable to the Register of Wills of the county indicated. The PA Department of Revenue will issue an official assessment (Form REV-1548 EX) upon receipt of the return from the Register of Wills.

## TAX RETURN - PART 2 - TAX COMPUTATION

- LINE
1. Enter the date the account originally was established or titled in the manner existing at date of death.  
NOTE: For a decedent dying after 12/12/82: Accounts which the decedent put in joint names within one (1) year of death are taxable fully as transfers. However, there is an exclusion not to exceed \$3,000 per transferee regardless of the value of the account or the number of accounts held.  
  
If a double asterisk (\*\*) appears before your first name in the address portion of this notice, the \$3,000 exclusion already has been deducted from the account balance as reported by the financial institution.
  2. Enter the total balance of the account including interest accrued to the date of death.
  3. The percent of the account that is taxable for each survivor is determined as follows:
    - A. The percent taxable for joint assets established more than one year prior to the decedent's death:
 

1 DIVIDED BY TOTAL NUMBER OF DIVIDED BY TOTAL NUMBER OF X 100 = PERCENT TAXABLE  
JOINT OWNERS SURVIVING JOINT OWNERS

Example: A joint asset registered in the name of the decedent and two other persons.  
1 DIVIDED BY 3 (JOINT OWNERS) DIVIDED BY 2 (SURVIVORS) = .167 X 100 = 16.7% (TAXABLE FOR EACH SURVIVOR)
    - B. The percent taxable for assets created within one year of the decedent's death or accounts owned by the decedent but held in trust for another individual(s) (trust beneficiaries):
 

1 DIVIDED BY TOTAL NUMBER OF SURVIVING JOINT X 100 = PERCENT TAXABLE  
OWNERS OR TRUST BENEFICIARIES

Example: Joint account registered in the name of the decedent and two other persons and established within one year of death by the decedent.  
1 DIVIDED BY 2 (SURVIVORS) = .50 X 100 = 50% (TAXABLE FOR EACH SURVIVOR)
  4. The amount subject to tax (line 4) is determined by multiplying the account balance (line 2) by the percent taxable (line 3).
  5. Enter the total of the debts and deductions listed in Part 3.
  6. The amount taxable (line 6) is determined by subtracting the debts and deductions (line 5) from the amount subject to tax (line 4).
  7. Enter the appropriate tax rate (line 7) as determined below.

| Date of Death        | Spouse | Lineal | Sibling | Collateral |
|----------------------|--------|--------|---------|------------|
| 07/01/94 to 12/31/94 | 3%     | 6%     | 15%     | 15%        |
| 01/01/95 to 06/30/00 | 0%     | 6%     | 15%     | 15%        |
| 07/01/00 to present  | 0%     | 4.5%*  | 12%     | 15%        |

\*The tax rate imposed on the net value of transfers from a deceased child twenty-one years of age or younger at death to or for the use of a natural parent, an adoptive parent, or a stepparent of the child is 0%.

The lineal class of heirs includes grandparents, parents, children, and lineal descendants. "Children" includes natural children whether or not they have been adopted by others, adopted children and step children. "Lineal descendants" includes all children of the natural parents and their descendants, whether or not they have been adopted by others, adopted descendants and their descendants and step-descendants. "Siblings" are defined as individuals who have at least one parent in common with the decedent, whether by blood or adoption. The "Collateral" class of heirs includes all other beneficiaries.

## CLAIMED DEDUCTIONS - PART 3 - DEBTS AND DEDUCTIONS CLAIMED

Allowable debts and deductions are determined as follows:

- A. You legally are responsible for payment, or the estate subject to administration by a personal representative is insufficient to pay the deductible items.
- B. You actually paid the debts after death of the decedent and can furnish proof of payment.
- C. Debts being claimed must be itemized fully in Part 3. If additional space is needed, use plain paper 8 1/2" x 11". Proof of payment may be requested by the PA Department of Revenue.

### TAXPAYER ASSISTANCE

IF YOU NEED FURTHER INFORMATION OR ASSISTANCE, CONTACT ANY REGISTER OF WILLS, PA DEPARTMENT OF REVENUE DISTRICT OFFICE OR CALL THE BUREAU OF INDIVIDUAL TAXES, TAXPAYER INQUIRY UNIT IN HARRISBURG AT (717) 787-8327. SERVICES FOR TAXPAYERS WITH SPECIAL HEARING AND SPEAKING NEEDS: 1-800-447-3020 (TT ONLY).