

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
BUREAU OF INDIVIDUAL TAXES
DEPT. 280601
HARRISBURG, PA 17128-0601



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

ACN 101

DATE 06-26-95

ESTATE OF AMBOSE
DATE OF DEATH 04-12-94

ANNA K

FILE NO. 35 95M0405
COUNTY LACKAWANNA

NOTE: TO INSURE PROPER CREDIT TO YOUR ACCOUNT, SUBMIT THE UPPER PORTION OF THIS FORM WITH YOUR TAX
PAYMENT TO THE REGISTER OF WILLS. MAKE CHECK PAYABLE TO "REGISTER OF WILLS, AGENT"

REMIT PAYMENT TO:

ZYGMUNT R BIALKOWSKI JR
BIALKOWSKI & SAVITSKY
PO BOX 1216
SCRANTON PA 18501

REGISTER OF WILLS
LACKAWANNA CO COURT HOUSE
SCRANTON, PA 18503

Amount Remitted

CUT ALONG THIS LINE RETAIN LOWER PORTION FOR YOUR RECORDS

REV-1547 EX AFP (12-94) NOTICE OF INHERITANCE TAX APPRAISEMENT, ALLOWANCE OR
DISALLOWANCE OF DEDUCTIONS AND ASSESSMENT OF TAX

ESTATE OF AMBOSE ANNA K FILE NO. 35 95M0405 ACN 101 DATE 06-26-95

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

RESERVATION CONCERNING FUTURE INTEREST - SEE REVERSE

APPRAISED VALUE OF RETURN BASED ON: ORIGINAL RETURN

1. Real Estate (Schedule A)	(1)	0.00
2. Stocks and Bonds (Schedule B)	(2)	0.00
3. Closely Held Stock/Partnership Interest (Schedule C)	(3)	0.00
4. Mortgages/Notes Receivable (Schedule D)	(4)	0.00
5. Cash/Bank Deposits/Misc. Personal Property (Schedule E)	(5)	0.00
6. Jointly Owned Property (Schedule F)	(6)	8,669.63
7. Transfers (Schedule G)	(7)	0.00
8. Total Assets	(8)	8,669.63

APPROVED DEDUCTIONS AND EXEMPTIONS:

9. Funeral Expenses/Adm. Costs/Misc. Expenses (Schedule H)	(9)	5,338.35
10. Debts/Mortgage Liabilities/Liens (Schedule I)	(10)	0.00
11. Total Deductions	(11)	5,338.35
12. Net Value of Tax Return	(12)	3,331.28
13. Charitable/Governmental Bequests (Schedule J)	(13)	0.00
14. Net Value of Estate Subject to Tax	(14)	3,331.28

NOTE: If an assessment was issued previously, lines 14, 15 and/or 16, 17 and 18 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)	0.00	x .00 =	0.00
16. Amount of Line 14 taxable at Lineal/Class A rate	(16)	3,331.28	x .06 =	199.88
17. Amount of Line 14 taxable at Collateral/Class B rate	(17)	0.00	x .15 =	0.00
18. Principal Tax Due	(18)			199.88

TAX CREDITS:

PAYMENT DATE	RECEIPT NUMBER	DISCOUNT (+) INTEREST (-)	AMOUNT PAID
04-12-95	AA034129	4.44-	81.56

INTEREST IS CHARGED FROM 04-13-95

AT THE RATES APPLICABLE AS OUTLINED ON THE
REVERSE SIDE OF THIS FORM

TOTAL TAX CREDIT	77.12
BALANCE OF TAX DUE	122.76
INTEREST	2.52
TOTAL DUE	125.28

* 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 22 of 1991. 72 P.S. Section 2140.

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**
All payments received shall first be applied to any interest which may be due with any remainder applied to the tax.

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 at the Office of the Register of Wills, any of the 23 Revenue District Offices, or by calling the special 24-hour answering service numbers for forms ordering: In Pennsylvania 1-800-362-2050, outside Pennsylvania and within local Harrisburg area (717) 787-8094, TDD# (717) 772-2252 (Hearing Impaired 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 must object within sixty (60) days of receipt of this Notice by:

--written protest to the PA Department of Revenue, Board of Appeals, Dept. 281021, Harrisburg, PA 17128-1021, **OR**
--election to have the matter determined at audit of the account of the personal representative, **OR**
--appeal to the Orphans' Court.

ADMINISTRATIVE

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, Dept. 280601, Harrisburg, PA 17128-0601 Phone (717) 787-6505. See page 3 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.

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. The applicable interest rates for 1982 through 1995 are:

Year	Interest Rate	Daily Interest Factor	Year	Interest Rate	Daily Interest Factor
1982	20%	.000548	1987	9%	.000247
1983	16%	.000438	1988-1991	11%	.000301
1984	11%	.000301	1992	9%	.000247
1985	13%	.000356	1993-1994	7%	.000192
1986	10%	.000274	1995	9%	.000247

--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.

INHERITANCE TAX EXPLANATION OF CHANGES

Anna Ambrose

FILE NUMBER

35-95M0405

ACN

101

[illegible]

TAX EXAMINER:

BOOK 0595 PAGE 1926

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