

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service

In the Circuit Court
for the County of Shelby

In the Matter of: Howard Cohen
161 Cambrain Way
Birmingham, AL 35243

Page 2 of 3



Form 4490
(Rev. 5-82)

Docket Number
CV-89-045(E)

Kind of Proceeding
Decedent's Estate

Taxpayer Identifying Number

Social Security Number

Employer Identification Number

The undersigned officer of the Internal Revenue Service, a duly authorized agent of the United States in this behalf, being duly sworn, deposes and says that:

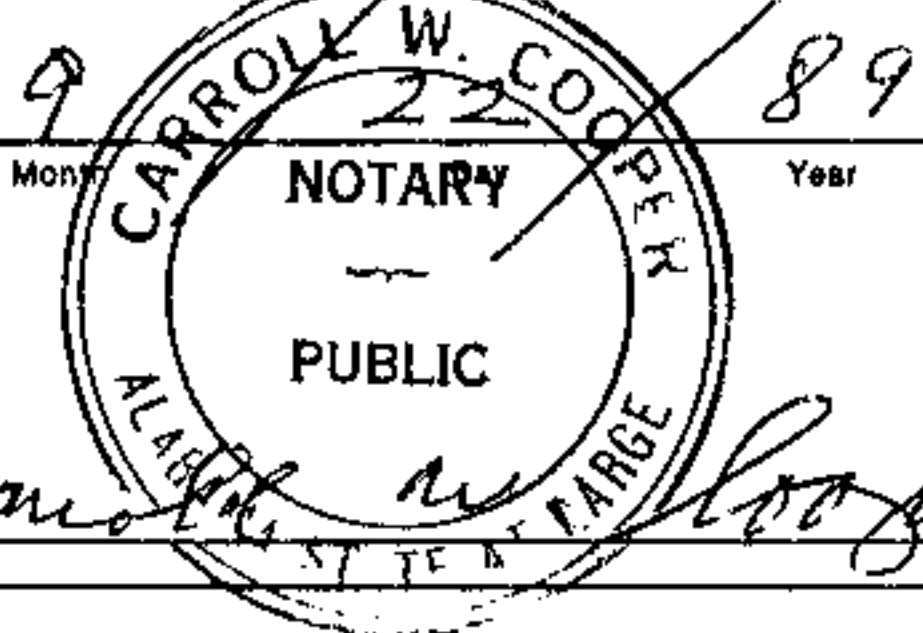
1. _____ is justly and truly indebted to the United States for the amount of
\$ _____ with interest as shown below.

2. This debt is for taxes due under the internal revenue laws of the United States as follows:

Kind of Tax	Period	Amount Due	Remarks	Date Tax Lien Arose
1040 (Income)	12-31-79			03-07-89
Tax	\$ 20,994.00			Judge of Probate
Delinquency Pen	5,248.50			Jefferson Cty - B'ham
Estimated Penalty	944.73			
Interest	44,921.53	72,108.76		03-02-89
				Judge of Probate
				Shelby Cty
1040 (Income)	12-31-80			
Tax	4,533.00			
Delinquency Pen	1,133.25			
Estimated Penalty	409.83			
Interest	8,605.44	14,681.52		"
1040 (Income)	12-31-81			
Tax	8,637.00			
Delinquency Pen	2,159.25			
Estimated Penalty	780.88			
Interest	13,919.03	25,496.16		"

3. No part of this debt has been paid, and it is now due and payable at the Office of the District Director of Internal Revenue;
4. There are no set-offs or counterclaims to this debt;
5. Except for the statutory tax liens that arose on the above dates, the United States does not hold, to the deponent's knowledge or belief, any security or securities for this debt;
6. No note or other negotiable instrument has been received for this debt or any part of it, nor has any judgment been rendered with respect to this debt; and
7. This debt has priority and must be paid in full in advance of distribution to creditors to the extent provided by law: See section 3466 of the Revised Statutes (31 U.S.C. 191). Any executor, administrator, or other person who fails to pay the claims of the United States in accordance with its priority may become personally liable for this debt under section 3467 (31 U.S.C. 192).

Subscribed and Sworn to Before Me On



Signature

Internal Revenue Service Title
Advisor/Reviewer
Special Procedures

Address

500 South 22nd Street - Stop 216
Birmingham, AL 35233

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Employer Identification Number	

The undersigned officer of the Internal Revenue Service, a duly authorized agent of the United States in this behalf, being duly sworn, deposes and says that:

1. _____ is justly and truly indebted to the United States for the amount of _____ with interest as shown below.

2. This debt is for taxes due under the Internal revenue laws of the United States as follows:

Kind of Tax	Period	Amount Due	Remarks	Date Tax Lien Arose
1040 (Income)	12-31-84			03-07-89
Tax	\$ 2,236.00			Judge of Probate
Delinquency Pen	559.00			Jefferson Cty - B'ham
Estimated Penalty	186.67			
Failure to Pay	213.52			
Interest	1,639.22	4,834.41		03-02-89
				Judge of Probate
				Shelby County

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STATE OF ALA. SHELBY CO.
I CERTIFY THIS
INSTRUMENT WAS FILED

89 OCT 19 AM 8:44

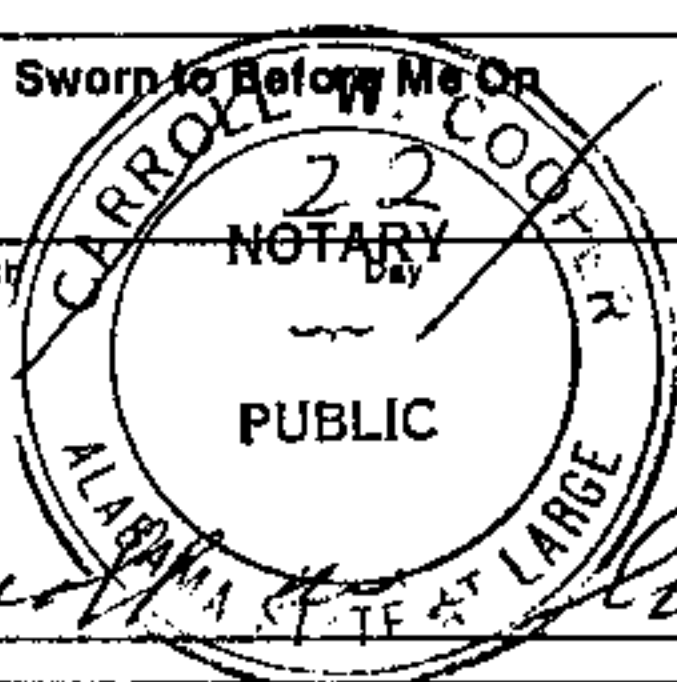
Thomas A. Snowden, Jr.
JUDGE OF PROBATE

250
300
100
1150

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9 22 89
Month Day Year



Signature

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