




Internal Revenue Service
Cincinnati, OH 45999

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February 21, 2007

Estate Tax Closing Document
(Not a bill for tax due)


20070731000356440 1/1 \$11.00
Shelby Cnty Judge of Probate, AL
07/31/2007 03:11:15PM FILED/CERT

J OARKE KEITH
12 CHAMBLISS DR
SELMA AL 36701

RECEIVED

JUL 31 2007

Patricia Yeager Fuhrmeister
Judge of Probate

Estate Name: MARY F TIPTON
Social Security Number: [REDACTED]
Date of Death: 5/2/2003

We have determined the following:

NET ESTATE TAX:	\$	37,377.00
STATE DEATH TAX CREDIT/DEDUCTION*:	\$	20,736.00
GENERATION-SKIPPING TAX:	\$	0.00

These figures do not include any interest and penalties that may be charged.

Please keep this document in your permanent records. You may need it to complete administration of the estate, such as: close probate proceedings, transfer title to property, and settle state taxes. Keep it with your cancelled check(s) to show that you have met the estate tax obligation. **Proof of payment in the amount shown above releases you of personal liability (IRC 2204). If the time for payment in the amount shown above is extended under section 6161, 6163, or 6166, personal liability is not released until full payment has been received.**

We will not reopen this return unless you notify us of changes to the return, or there is evidence of misrepresentation of a material fact, a clearly defined substantial error based upon an established Service position or a serious administrative omission. (See Rev. Proc 2005-32; IRB 2005-23 page 1206.)

R. A. Mitchell

Director, Compliance Campus Operations

*For dates of death after 12/31/04, this amount represents the State Death Tax Deduction.