

**Internal Revenue Service**  
**Cincinnati, OH 45999**

**Department of the Treasury**

Date: 09/18/2015

CLAUDE A SIMON  
71 TONJES RD  
CALLICOON, NY 12723

Person to Contact:  
Terry W Brewer  
Employee Identification Number:  
1000196845  
Contact Telephone Number (Toll Free):  
1-866-699-4083  
Estate Name:  
JOHN SIMON  
Social Security Number:  
015-16-5808V  
Date of Death:  
06/27/2013

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

We have made the following determination on the estate tax return referenced above.

Net Estate Tax	*\$	0.00
State Death Tax Credit/Deduction**	*\$	0.00
Generation-Skipping Tax	*\$	0.00

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

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

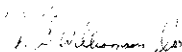
This letter is evidence that the Federal Estate Tax Return has either been accepted as filed or has been accepted after an adjustment to which you have agreed. You should keep this letter as a permanent record. You may need it to close probate proceedings, transfer title to property and/or settle state taxes.

If the estate elects and qualifies to pay the estate tax in installments under Internal Revenue Code section 6166 and the IRS has not contacted you, the IRS will contact you to determine whether the estate is required to provide a bond, or alternatively a special extended lien under section 6324A, and may request additional financial information to make this determination. The IRS will continue to monitor whether the government's interest is at risk throughout the section 6166 installment payment period.

This letter is not proof that any amount of tax due has been paid. If you have requested a discharge from personal liability under section 2204, proof of full payment of the amounts shown above (plus applicable interest and penalties) releases you of personal liability. If payment is not timely made or the time for payment is extended under sections 6161, 6163, or 6166, there is a lien on all estate property for the federal estate tax due for 10 years from the date of death or until the entire balance is paid, whichever date is earlier.

We will not reopen or examine this return unless you notify us of changes to the return or there is: (1) evidence of fraud, malfeasance, collusion, concealment, or misrepresentation of a material fact; (2) a clearly defined substantial error based upon established Internal Revenue Service position; or (3) a serious administrative error. (See Revenue Procedure 2005-32, 2005-1 Cumulative Bulletin 1206.)

Sincerely,



Vernon S Williamson  
Director Campus Exam/AUR, Cincinnati