



**Department of
Taxation and Finance**

TDAB - Estate Tax Audit
W A Harriman Campus, Albany NY 12227-2994

(518) 457-5387

Date: 11/23/15

CLAUDE A SIMON
71 TONJES RD
CALLICOON NY 12723

Estate tax paid: \$0.00

Interest paid: \$0.00

Penalty paid: \$0.00

RE: Estate of: JOHN SIMON
County of: NASSAU
Date of death: 6/27/13

New York State Estate Tax Closing Letter

(This is a *Certification of No Tax Due*, a *Final Receipt for Tax Due*, or a *Final Receipt for Agreed Tax*.)

This is not a bill.

The New York State estate tax, interest, and penalty paid, if any, is shown above. The estate's obligations have been satisfied. Keep this receipt for your records. You may present a copy of this letter, with your canceled checks if tax was due, as proof of payment of the New York State estate tax.

You should keep a copy of this letter as a permanent record. Your attorney may need it to close any probate proceedings that might have been started in a surrogate's court. This letter is evidence that the New York State estate tax return for this estate has either been accepted as filed or accepted after an adjustment to which you or your representative agreed.

This closing letter is issued under New York State Tax Law, Article 26, section 981 (a), (b), or (c). However, this letter does not apply to any additional taxes imposed by Tax Law section 954-a, 958-a, or 979. This case will not be reopened unless a previously undisclosed asset is identified or there is: (1) a final determination of a federal change or correction required to be reported pursuant to Tax Law section 979(a) and which does not agree with the New York return as filed or adjusted; (2) evidence of fraud, malfeasance, collusion, concealment, or misrepresentation of material fact; (3) a clearly defined substantial error based upon an established New York State or Internal Revenue Service position; or (4) a serious administrative error such that the estate's representative should have reasonably known that this letter was issued in error.

If you have any questions, please contact the Tax Department at the telephone number listed above.

Estate Tax Section

NOTE: A copy of this letter is being provided to the Surrogate's Court of NASSAU.