

STATE OF MICHIGAN
PROBATE COURT
COUNTY OF OAKLAND

STATEMENT AND PROOF OF CLAIM

FILE NO.

2018-384527 DE

Estate of ARETHA FRANKLIN

MICHAEL B. HANCOCK - REVENUE OFFICER
I, INTERNAL REVENUE SERVICE of _____
Creditor's name Address

submit the following claim against the estate for the sum set forth.*

DESCRIPTION OF CLAIM	AMOUNT
1040 TAXES 2012	\$1,305,402.00
1040 TAXES 2013	\$871,792.00
1040 TAXES 2014	\$974,250.00
1040 TAXES 2015	\$2,147,457.00
1040 TAXES 2016	\$327,931.66
1040 TAXES 2017	\$134,994.25
1040 TAXES 2018	\$552,718.00
	\$6,314,545.91

There is now due on the claim, above all legal set-offs, the sum of:

Notice to interested persons: This is a claim by a personal representative for an obligation that arose before the death of the decedent. A hearing will be held to determine whether to allow the claim. You may object to the claim before or at the hearing.

I declare under penalties of perjury that this statement and proof of claim has been examined by me and that its contents are true to the best of my information, knowledge, and belief.

Attorney signature

DECEMBER 19, 2018
Date

Name (type or print) Bar no.

[Signature]
Claimant signature

Address

Address

City, state, zip Telephone no.

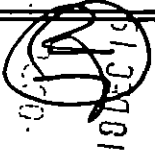
Telephone no.

- * 1. Describe nature of claim or attach statement. Attach copy of receipt or other evidence of payment if submitted by assignee.
- 2. Claims must be presented either personally or by mail to the fiduciary on or before the last day for presentment of claims. This claim may also be filed with the probate court (see reverse side for proof of service).

(SEE SECOND PAGE)

USE NOTE: If this form is being filed in the circuit court family division, please enter the court name and county in the upper left-hand corner of the form.

Do not write below this line - For court use only



FILED _____ 20 _____

Deputy Register of Probate

PROOF OF SERVICE

I served upon _____

Name

fiduciary, a copy of this statement and proof of claim on _____

Date

DECEMBER 18, 2018

by

MAILED TO

State manner and address of service

I declare under the penalties of perjury that this proof of service has been examined by me and that its contents are true to the best of my information, knowledge, and belief.

DECEMBER 19, 2018

Date

ACKNOWLEDGEMENT OF SERVICE

Service of the attached statement and proof of claim is acknowledged.

Date

Signature

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 4490
(Rev. 2-2005)

Docket Number

2018-384527DE

Kind of Proceeding

Probate

In the Probate Court

for the County of Oakland State of Michigan

In the Matter of:



Taxpayer's Identification Number:

Social Security Number

XXX-XX-0651

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. ARETHA FRANKLIN DECD is justly and truly indebted to the United States in the amount of \$6,314,545.91 with interest and penalty as shown below.
2. This debt is for taxes due under the internal Revenue laws of the United States as follows:

Kind of Tax and Period	Unpaid Assessed Balance (dollars)	Accrued Interest (dollars)	Accrued Late Payment Penalty (dollars)	Total	Date Tax Lien Arose
1040 12/31/2012	\$1,305,403.00	\$0.00	\$0.00	\$1,305,403.00	Estimate
1040 12/31/2013	\$871,792.00	\$0.00	\$0.00	\$871,792.00	Estimate
1040 12/31/2014	\$974,250.00	\$0.00	\$0.00	\$974,250.00	Estimate
1040 12/31/2015	\$2,147,457.00	\$0.00	\$0.00	\$2,147,457.00	Estimate
1040 12/31/2016	\$283,576.27	\$14,171.01	\$30,184.38	\$327,931.66	12/11/2017
1040 12/31/2017	\$134,263.37	\$645.23	\$85.65	\$134,994.25	11/19/2018
1040 12/31/2018	\$552,718.00	\$0.00	\$0.00	\$552,718.00	Estimate

Commonwealth of Pennsylvania - Notary Public
Colleen E Conahan, Notary Public
Allegheny County
My commission expires October 1, 2022
Control Number 1337043

3. No part of this debt has been paid, and it is now due and payable to the United States Treasury at the Office of the Internal Revenue Service;
4. 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 for this debt;
5. 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
6. This debt has priority and must be paid in full in advance of distribution to creditors to the extent provided by law:
See 31 U.S.C. Section 3713(a). 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 31 U.S.C. Section 3713(b).

(Notarize or witness if court requires)

Subscribed and Sworn to Before Me On

12 12 2018
Month Day Year

Colleen E Conahan

Part 1 - For Court (or Fiduciary, if required by local procedures)

Signature Steven Kovscek for B. CLARK		
Title ADVISOR	ID Number 1001022649	Telephone Number (814)844-6053
Address: 1314 GRISWOLD PLAZA ROOM 105 ERIE, PA 16501		

Form 4490 (Rev. 2-2005) Cat. No. 41704T

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 4490
(Rev. 2-2005)

Docket Number
2018-384527DE

Kind of Proceeding
Probate

In the Probate Court

for the County of Oakland State of Michigan

In the Matter of:



Taxpayer's Identification Number:
Social Security Number
XXX-XX-0651

Employer Identification Number

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1040 12/31/2013	\$871,792.00	\$0.00	\$0.00	\$871,792.00	Estimate
1040 12/31/2014	\$974,250.00	\$0.00	\$0.00	\$974,250.00	Estimate
1040 12/31/2015	\$2,147,457.00	\$0.00	\$0.00	\$2,147,457.00	Estimate
1040 12/31/2016	\$283,576.27	\$14,171.01	\$30,184.38	\$327,931.66	12/11/2017
1040 12/31/2017	\$134,263.37	\$645.23	\$85.65	\$134,994.25	11/19/2018
1040 12/31/2018	\$552,718.00	\$0.00	\$0.00	\$552,718.00	Estimate

Commonwealth of Pennsylvania - Notary Seal
Colleen E. Conahan, Notary Public
Allegheny County
My commission expires October 1, 2022
Commission number 1337043

- No part of this debt has been paid, and it is now due and payable to the United States Treasury at the Office of the Internal Revenue Service;
- 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 for this debt;
- 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
- This debt has priority and must be paid in full in advance of distribution to creditors to the extent provided by law:
See 31 U.S.C. Section 3713(a). 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 31 U.S.C. Section 3713(b).

(Notarize or witness if court requires)

Subscribed and Sworn to Before Me On

12 12 2018
Month Day Year

Colleen E. Conahan

Signature Steven Kovscek for B. CLARK		
Title ADVISOR	ID Number 1001022649	Telephone Number (814)844-6053
Address: 1314 GRISWOLD PLAZA ROOM 105 ERIE, PA 16501		

Part 2 - After acknowledgement by receiving officials, please return to the Internal Revenue Service

Form 4490 (Rev. 2-2005) Cat. No. 41704T

STATE OF MICHIGAN
PROBATE COURT
COUNTY OF OAKLAND

STATEMENT AND PROOF OF CLAIM

FILE NO.

2018-384527DE

Estate of ARETHA FRANKLIN

MICHAEL BRYANT, REVENUE OFFICER

1. INTERNAL REVENUE SERVICE of [REDACTED]

Creditor's name

Address

omit the following claim against the estate for the sum set forth.*

DESCRIPTION OF CLAIM	AMOUNT
945 TAXES: 12/31/2010	\$297,109.76
945 TAXES: 12/31/2011	\$217,874.33
945 TAXES: 12/31/2012	\$103,045.00
6721/6722 PENALTIES: 12/31/2012	\$96,000.00
945 TAXES: 12/31/2013	\$46,737.00
6721/6722 PENALTIES: 12/31/2013	\$67,000.00
945 TAXES: 12/31/2014	\$105,056.00
6721/6722 PENALTIES: 12/31/2014	\$90,000.00
945 TAXES: 12/31/2015	\$83,993.00
6721/6722 PENALTIES: 12/31/2015	\$73,000.00
945 TAXES: 12/31/2016	\$62,008.00
6721/6722 PENALTIES: 12/31/2016	\$58,000.00
945 TAXES: 12/31/2017	\$64,900.00
6721/6722 PENALTIES: 12/31/2017	\$59,000.00
945 TAXES: 12/31/2018	\$100.00
	\$1,503,723.09

There is now due on the claim, above all legal set-offs, the sum of:

Notice to interested persons: This is a claim by a personal representative for an obligation that arose before the death of the decedent. A hearing will be held to determine whether to allow the claim. You may object to the claim before or at the hearing.

I declare under penalties of perjury that this statement and proof of claim has been examined by me and that its contents are true to the best of my information, knowledge, and belief.

Attorney signature

DECEMBER 19, 2018
Date

Name (type or print) Bar no.

[Signature]
Signature

Address

Address

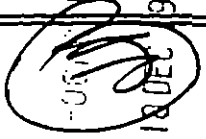
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- * 1. Describe nature of claim or attach statement. Attach copy of receipt or other evidence of payment if submitted by assignee.
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(SEE SECOND PAGE)

USE NOTE: If this form is being filed in the circuit court family division, please enter the court name and county in the upper left-hand corner of the form.

Do not write below this line - For court use only



FILED _____ 20 _____

Deputy Register of Probate

PROOF OF SERVICE

I served upon

Name

fiduciary, a copy of this statement and proof of claim on

DECEMBER 18, 2018

Date

I declare under the penalties of perjury that this proof of service has been examined by me and that its contents are true to the best of my information, knowledge, and belief.

DECEMBER 19, 2018

Date

Milant Bayat
Signature

ACKNOWLEDGEMENT OF SERVICE

Service of the attached statement and proof of claim is acknowledged.

Date

Signature

TMZ

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 4490
(Rev. 2-2005)

Docket Number

2018-384527DE

Kind of Proceeding

Probate

In the Probate Court

for the County of Oakland State of Michigan

In the Matter of:



Taxpayer's Identification Number:

Social Security Number

XXX-XX-0651

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. ARETHA FRANKLIN DECD is justly and truly indebted to the United States in the amount of \$1,503,723.09 with interest and penalty as shown below.
2. This debt is for taxes due under the internal Revenue laws of the United States as follows:

Kind of Tax and Period	Unpaid Assessed Balance (dollars)	Accrued Interest (dollars)	Accrued Late Payment Penalty (dollars)	Total	Date Tax Lien Arose
945 12/31/2010	\$283,621.02	\$13,488.74	\$0.00	\$297,109.76	07/13/2015
945 12/31/2011	\$207,982.87	\$9,891.46	\$0.00	\$217,874.33	07/13/2015
945 12/31/2012	\$105,045.00	\$0.00	\$0.00	\$105,045.00	Estimate
6721/6722 12/31/2012	\$96,000.00	\$0.00	\$0.00	\$96,000.00	Estimate
945 12/31/2013	\$46,737.00	\$0.00	\$0.00	\$46,737.00	Estimate
6721/6722 12/31/2013	\$67,000.00	\$0.00	\$0.00	\$67,000.00	Estimate
945 12/31/2014	\$185,056.00	\$0.00	\$0.00	\$185,056.00	Estimate
6721/6722 12/31/2014	\$90,000.00	\$0.00	\$0.00	\$90,000.00	Estimate
945 12/31/2015	\$83,993.00	\$0.00	\$0.00	\$83,993.00	Estimate
6721/6722 12/31/2015	\$73,000.00	\$0.00	\$0.00	\$73,000.00	Estimate
945 12/31/2016	\$62,008.00	\$0.00	\$0.00	\$62,008.00	Estimate
6721/6722 12/31/2016	\$56,000.00	\$0.00	\$0.00	\$56,000.00	Estimate
945 12/31/2017	\$64,900.00	\$0.00	\$0.00	\$64,900.00	Estimate
6721/6722 12/31/2017	\$59,000.00	\$0.00	\$0.00	\$59,000.00	Estimate
945 12/31/2018	\$100.00	\$0.00	\$0.00	\$100.00	Not filed

3. No part of this debt has been paid, and it is now due and payable to the United States Treasury at the Office of the Internal Revenue Service;
4. 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 for this debt;
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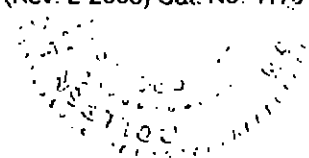
(Notarize or witness if court requires)

Subscribed and sworn to before me on
 Colleen E Conahan, Notary Public
 Allegheny County
 My commission expires October 1, 2022
 Commission number 1337043

12 12 2018
 Month Day Year

Colleen E Conahan

Signature Steven Kovscek for B. CLARK		
Title ADVISOR	ID Number 1001022649	Telephone Number [Redacted]
Address: [Redacted]		



Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



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(Rev. 2-2005)

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945 12/31/2012	\$105,045.00	\$0.00	\$0.00	\$105,045.00	Estimate
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945 12/31/2013	\$46,737.00	\$0.00	\$0.00	\$46,737.00	Estimate
6721/6722 12/31/2013	\$67,000.00	\$0.00	\$0.00	\$67,000.00	Estimate
945 12/31/2014	\$185,056.00	\$0.00	\$0.00	\$185,056.00	Estimate
6721/6722 12/31/2014	\$90,000.00	\$0.00	\$0.00	\$90,000.00	Estimate
945 12/31/2015	\$83,993.00	\$0.00	\$0.00	\$83,993.00	Estimate
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(Notarize or witness if court requires)

Subscribed and Sworn to Before Me On

Commonwealth of Pennsylvania - Notary Seal
Colleen E Conahan, Notary Public
Allegheny County
My commission expires October 1, 2022
Commission number 1337043

12 / 12 / 2018
Month Day Year

Colleen E Conahan

Signature Steven Kovscek for B. CLARK		
Title ADVISOR	ID Number 1001022649	Telephone Number

Address: