

# Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 4490  
(Rev. 2-2005)

Docket Number
62-PR-14-365
Kind of Proceeding
Probate

Taxpayer's Identification Number:
Social Security Number
[REDACTED]
Employer Identification Number

In the Probate Court

for the estate of LAWRENCE WALKER SR, A.K.A Lawrence Walker in the State of Minnesota, County of Ramsey, attention 2nd Judicial District

In the Matter of:

LAWRENCE WALKER SR.  
629 ST ANTHONY AVE  
SAINT PAUL, MN 55104-4846292

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. LAWRENCE WALKER SR is justly and truly indebted to the United States in the amount of \$207,308.15 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 12/31/2010	\$103,917.31	\$2,820.59	\$6,212.25	\$112,950.15	03/28/2014
1040 12/31/2011	\$64,321.00(pending)	\$0.00	\$0.00	\$64,321.00	
1040 12/31/2011	\$30,037.00(pending)	\$0.00	\$0.00	\$30,037.00	

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

Signature		
DAVID A ECKERT		
Title	ID Number	Telephone Number
REVENUE OFFICER	1000982664	(651)312-7763
Month	Day	Year
Address: 30 EAST SEVENTH STREET STOP 5114 ST. PAUL, MN 55101		

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Title	ID Number	Telephone Number
REVENUE OFFICER	1000982664	(651)312-7763
Address: 30 EAST SEVENTH STREET STOP 5114 ST. PAUL, MN 55101		

Month	Day	Year

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

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Signature		
DAVID A ECKERT		
Title	ID Number	Telephone Number
REVENUE OFFICER	1000982664	(651)312-7763
Month	Day	Year
Address: 30 EAST SEVENTH STREET STOP 5114 ST. PAUL, MN 55101		

Part 3 - For Fiduciary (or Court if Part 1 is sent to Fiduciary)

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

Form <b>10492</b> (Rev. November 2013)	Department of the Treasury-Internal Revenue Service <b>Notice of Federal Taxes Due</b>	Escrow or Docket Number 62-PR-14-365
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To (Name of Estate Administrator, Escrow Holder, Agent of Taxpayer or Fiduciary) <b>CORETTA B. WALKER-RINEHART; ATTN: GENE E ADKINS</b>	Amount due <b>\$207,308.15</b>
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Address (Number, Street, P.O. Box, City, State, Zip code)  
**1465 ARCADE ST  
 SAINT PAUL, MN 55106**

You are hereby notified that there is now due, owing, and unpaid from -- (Name and Address of Taxpayer)  
**LAWRENCE WALKER SR, A.K.A: Lawrence Walker  
 629 ST. ANTHONY AVE  
 SAINT PAUL, MN 55104-4846**

to the United States of America, the sum of Two Hundred & Seven Thousand, Three Hundred & Eight Dollars and Fifteen Cents

for Internal Revenue taxes secured by a lien pursuant to Internal Revenue Code (IRC) Sections 6321 and 6322, or the Estate Tax Lien arising under IRC Section 6324, from the date of each assessment.

Kind of Tax and Period	Taxpayer EIN or SSN	Assessment Date	Unpaid Assessed Balance	Accrued Interest	Accrued Late Payment Penalty	TOTAL
1040 12/31/2010	[REDACTED]	03/04/2013	\$103,917.31	\$2,820.59	\$6,212.25	\$112,950.15
1040 12/31/2011		Pending	\$64,321.00	\$0.00	\$0.00	\$64,321.00
1040 12/31/2012		Pending	\$30,037.00	\$0.00	\$0.00	\$30,037.00

The total amount above reflects the amount owed as of 09/19/2014

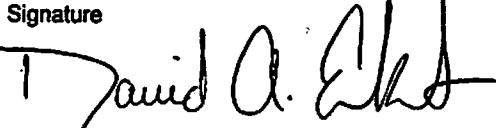
If a Notice of Federal Tax Lien(s) has been recorded, a *Certificate of Release of Federal Tax Lien* will be filed immediately *only if payment is made in cash or by either a certified, cashier's, or treasurers check. The check must be drawn on any bank or trust company incorporated under the laws of the United States, or of any state or possession of the United States. Payment also can be made by a United States postal, bank, express, or telegraph money order. If you pay by personal check, issuance of the certificate of release will be delayed until the bank honors the check.*

**Caution to Fiduciaries:** A representative of a person or an estate (except a trustee acting under Title 11) paying any part of a debt of the person or estate before paying a claim of the Government is liable to the extent of the payment for unpaid claims of the Government. (31 U.S.C. § 3713)

**Caution to Persons in Possession of Estate Assets:** You may receive this notice of tax due if estate assets or funds were distributed to you prior to the taxes being paid. Estate assets or funds you received before taxes were paid are subject to levy or seizure to pay the unpaid taxes. In such case, you are advised to contact the person whose name appears at the bottom of this form to discuss potential enforcement against assets or funds you received from the estate. (IRC §§ 6324(a)(1), 6324(b) and 6901)

Please make payment payable to **United States Treasury** and send it to the Internal Revenue Service at the address below.

By (Name) <b>DAVID A ECKERT</b>	Title <b>REVENUE OFFICER</b>	ID Number <b>1000982664</b>	Telephone number <b>(651)312-7763</b>
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Address (Number, Street, P.O. Box, City, State, Zip code) <b>Internal Revenue Service 30 EAST SEVENTH STREET ST. PAUL, MN 55101 ATTN: DAVID A ECKERT 2401-1422</b>	Signature  <b>DAVID A ECKERT</b>
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Form <b>10492</b> (Rev. November 2013)	Department of the Treasury-Internal Revenue Service <b>Notice of Federal Taxes Due</b>	Escrow or Docket Number 62-PR-14-365
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To (Name of Estate Administrator, Escrow Holder, Agent of Taxpayer or Fiduciary) <b>CORETTA B. WALKER-RINEHART; ATTN: GENE E ADKINS</b>	Amount due <b>\$207,308.15</b>
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**1465 ARCADE ST  
 SAINT PAUL, MN 55106**

You are hereby notified that there is now due, owing, and unpaid from – (Name and Address of Taxpayer)  
**LAWRENCE WALKER SR, A.K.A: Lawrence Walker  
 629 ST. ANTHONY AVE  
 SAINT PAUL, MN 55104-4846**

to the United States of America, the sum of Two Hundred & Seven Thousand, Three Hundred & Eight Dollars and Fifteen Cents

for Internal Revenue taxes secured by a lien pursuant to Internal Revenue Code (IRC) Sections 6321 and 6322, or the Estate Tax Lien arising under IRC Section 6324, from the date of each assessment.

Kind of Tax and Period	Taxpayer EIN or SSN	Assessment Date	Unpaid Assessed Balance	Accrued Interest	Accrued Late Payment Penalty	TOTAL
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1040 12/31/2012		Pending	\$30,037.00	\$0.00	\$0.00	\$30,037.00

**COPY**

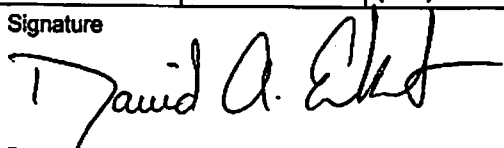
The total amount above reflects the amount owed as of 09/19/2014

If a Notice of Federal Tax Lien(s) has been recorded, a *Certificate of Release of Federal Tax Lien* will be filed immediately only if payment is made in cash or by either a certified, cashier's, or treasurer's check. The check must be drawn on any bank or trust company incorporated under the laws of the United States, or of any state or possession of the United States. Payment also can be made by a United States postal, bank, express, or telegraph money order. If you pay by personal check, issuance of the certificate of release will be delayed until the bank honors the check.

**Caution to Fiduciaries:** A representative of a person or an estate (except a trustee acting under Title 11) paying any part of a debt of the person or estate before paying a claim of the Government is liable to the extent of the payment for unpaid claims of the Government. (31 U.S.C. § 3713)

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Address (Number, Street, P.O. Box, City, State, Zip code) <b>Internal Revenue Service 30 EAST SEVENTH STREET ST. PAUL, MN 55101 ATTN: DAVID A ECKERT 2401-1422</b>		Signature  <b>DAVID A ECKERT</b>	