



INSTRUCTIONS FOR FORM REV-1500  
PENNSYLVANIA INHERITANCE TAX RETURN  
RESIDENT DECEDENT

A MESSAGE FROM THE SECRETARY

This comprehensive instruction booklet is designed to provide the information necessary to complete the Pennsylvania Inheritance Tax Return for the estates of most resident decedents. Our new format is designed to assist you in finding the appropriate information quickly. A glossary of terms used throughout the booklet has been added. You will note that the REV-1500 Inheritance Tax Return cover sheet has been redesigned. The use of original forms is recommended.

As we move toward increasing the use of electronic technology, we will be able to provide better service through the development of new programs that will allow for faster processing. The Inheritance Tax Division is committed to providing courteous, timely, and accurate service to the estate representatives and the survivors of Pennsylvania decedents.

Internet address: [www.revenue.state.pa.us](http://www.revenue.state.pa.us)

You may also telephone (717) 787-8327, or send a fax to (717) 772-0412.

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## 1. WHO MUST FILE

An Inheritance Tax return must be filed for every decedent who has property which is or may be subject to tax. You must file a return if you are:

- (a) The personal representative of the decedent's estate. The return must disclose property of the decedent administered by the personal representative and additional property, which is or may be subject to Inheritance Tax, of which the personal representative has or acquires knowledge.
- (b) The transferee of property, if no personal representative is appointed or if the personal representative does not file a return, or if the personal representative files a return but does not include the subject property. A "transferee" means any person to whom a transfer is made and includes legatees, devisees, heirs, next of kin, grantees, beneficiaries, vendees, assignees, donees, surviving joint tenants. The return must disclose any property or any interest therein or income therefrom in possession or enjoyment, present or future, in trust or otherwise which passes ownership to the transferee. A separate transferee return is not required for property included in a personal representative's return. The inclusion of property in the return does not constitute an admission that its transfer is taxable.

## 2. WHEN TO FILE

File as soon as possible after the decedent's death, but not later than nine (9) months from the decedent's death. **Failure to file may subject the estate to a penalty of 25% of the tax ultimately found to be due or \$1,000 whichever is less.** If the return cannot be filed when due, an extension of time to file can be requested from the Department of Revenue. The extension request should include an estate file number as assigned by the Register of Wills, if available. The extension request must be made before the return is due, and should be mailed to:

PA DEPARTMENT OF REVENUE  
BUREAU OF INDIVIDUAL TAXES  
INHERITANCE TAX DIVISION-EXT  
PO BOX 280601  
HARRISBURG PA 17128-0601

The Department's granting of an extension to file does not relieve the estate from payment of interest which will accrue beginning nine (9) months and one (1) day from the decedent's death on any tax ultimately found to be due and not timely paid. The extension request must include the decedent's name, county, file number, date of death, social security number and the reason for an extension. Extensions will be granted for events beyond the control of the estate such as litigation over assets and will disputes. Extensions are not granted for events within the control of the estate such as a failure to collect the information needed to complete the return.

## 3. WHERE TO FILE

The return is to be filed in duplicate, with the Register of Wills of the county in which the decedent was a resident at the time of death. (See pages 19-20 for the addresses of the Registers of Wills.)

## 4. ORDERING FORMS

In general, forms and schedules may be obtained at the Register

of Wills office in your local courthouse or at any of the Department of Revenue offices listed in the back of this book. You may order any Pennsylvania tax form or schedule by calling the 24-hour answering service number for forms ordering: 1-800-362-2050. TT users only may call 1-800-447-3020. Large quantities of forms must be ordered by written request from:

PA Department of Revenue, Bureau of Administrative Services,  
Tax Forms Service Unit, 711 Gibson Boulevard, Harrisburg, PA  
17104-3200.

Forms and schedules are also available on the Internet at [www.revenue.state.pa.us](http://www.revenue.state.pa.us).

## 5. STATUTES AND GENERAL DESCRIPTIONS

The Pennsylvania Inheritance Tax is imposed by the Inheritance and Estate Tax Act of 1991, which applies to estates of decedents who died on or after October 3, 1991. The 1991 Act [72 P.S. § 9101 et seq.] was amended in 1994, for estates of decedents who died on or after July 1, 1994 and again in 1995 for estates of decedents who died on or after January 1, 1995. The PA Inheritance Tax was previously imposed by the Inheritance and Estate Tax Act of 1961, which applies to estates of decedents who died between January 1, 1962, and December 13, 1982. The law was amended by Act 255 of 1982, which applies only to estates of decedents who died between December 13, 1982, and October 3, 1991. Information on applicability of Inheritance Tax to estates of decedents who died before January 1, 1962, can be obtained from the Department of Revenue, Bureau of Individual Taxes. Inheritance Tax is a tax on the right of succession or privilege of receiving property at a death, and it is imposed upon the transfer of taxable property. The net value subject to tax is determined by subtracting from the value of the gross estate the amount of approved deductions.

## 6. TAXABLE PROPERTY

See example Schedules A, B, C, D, E, F and G for descriptions of taxable property.

## 7. DEDUCTIONS

See example Schedules H and I for descriptions of allowable deductions.

## 8. SPOUSAL TAX RATE

The current spousal tax rate of 0% is effective for all estates of decedents whose date of death was January 1, 1995, or after. For dates of death prior to January 1, 1995, the spousal tax rates are:

|                                      |    |
|--------------------------------------|----|
| July 1, 1994 thru December 31, 1994  | 3% |
| December 29, 1967 thru June 30, 1994 | 6% |

No common-law marriage contracted after January 1, 2005 shall be valid. Common-law marriages otherwise lawful and contracted on or before January 1, 2005 will be recognized, when proved with sufficient evidence of its existence. If satisfactory evidence of the common-law marriage does not exist or the contract came into existence on or after January 1, 2005 transfers to the surviving common-law spouse are taxable at the collateral, or 15% rate.

Transfers from the estate of a child age 21 or less who died on or after July 1, 2000 to the child's natural parent, stepparent, or adoptive parent are subject to tax at the zero tax rate.

## LINEAL TAX RATE

The lineal tax rate is applicable to all Class A heirs. For dates of death on or after July 1, 2000, the lineal tax rate is 4.5%. For dates of death from December 29, 1967 thru June 30, 2000, the lineal tax rate is 6%. Class A beneficiaries are defined as:

Grandfather, grandmother, father, mother, children, un-remarried wife and husband or widower of a child, and lineal descendants. "Children" includes natural children whether or not they have been adopted by others, adopted children and stepchildren. "Lineal descendants" includes all children of the natural parents and their descendants, whether or not they have been adopted by others, adopted descendants and their descendants, and step-descendants.

**Descendants of Stepchildren:** For estates of decedents dying on or after December 13, 1982, stepchildren and their descendants are considered Class A beneficiaries. For estates of decedents dying before December 13, 1982, descendants of stepchildren are not included in the definition of lineal descendants and are taxable at the rate for collateral beneficiaries.

**Natural Children Adopted by Others:** For estates of decedents dying on or after October 3, 1991, natural children adopted by others are considered lineal beneficiaries in the estates of both the natural parents and the adoptive parents and are taxable at the lineal tax rate. For estates of decedents dying before October 3, 1991, natural children adopted by others are not included in the definition of lineal descendants and are taxable at the rate for collateral beneficiaries in the estate of the natural parents, but are included in the adopting parents' estates as lineal beneficiaries.

## SIBLING TAX RATE

The sibling tax rate is applicable for transfers to a sibling of the decedent. For dates of death on or after July 1, 2000, the sibling tax rate is 12%. For dates of death from December 11, 1951 thru June 30, 2000, the sibling tax rate is 15%. Sibling beneficiaries are defined as:

Brothers or half-brothers, sisters or half-sisters; persons having at least one parent in common with the decedent, either by blood or by adoption.

Transfers between stepsiblings are subject to tax at the collateral rate.

## CHARITABLE BEQUESTS

Transfers to exempt charitable organizations, exempt institutions, and government entities are exempt from tax.

## COLLATERAL TAX RATE

Transfers to all other beneficiaries are subject to tax at the collateral, or Class B, rate of 15% for dates of death from December 11, 1951 to the present, with the exception of transfers to descendants of stepchildren and natural children adopted by others.

## 9. SUPPLEMENTAL RETURN

A personal representative or transferee who acquires knowledge of additional assets, transfers or deductions at any time after the original return has been filed must promptly file a supplemental return. The supplemental return should include only the addi-

tional assets, transfers or deductions. A supplemental return may not be used to adjust or correct a previously filed return. Errors contained in an assessed return must be resolved by one of the procedures outlined in paragraphs 14, 17, or 18 of this section of the booklet. It is important to note that it is not possible to file an amended Inheritance Tax return. When the value of an asset or deduction has been established by assessment notice from the Department, any discrepancy must be resolved either through the refund process outlined in paragraph 14, or through the appeal process discussed in paragraph 18 of this section of the booklet.

## 10. DOCUMENTATION REQUIRED

If the decedent died testate or had maintained an inter vivos trust, a copy of the will and/or trust document must be submitted with the return. See the documentation checklist for other documents to be submitted with the return.

Additional verification or documentation on certain assets or deductions may be required by the Department of Revenue to complete the review of this form. The Department will request by letter, telephone, or e-mail the information needed. Failure to provide the information will result in a delay of the processing of the return, or in the issuance of an unfavorable assessment. Any supplemental information which the estate representative considers confidential should be submitted directly to:

PA DEPARTMENT OF REVENUE  
BUREAU OF INDIVIDUAL TAXES  
PO BOX 280601  
HARRISBURG, PA 17128-0601

Include a statement that the documents are not part of the public record. Confidential documents need not be attached to the return filed with the Register of Wills.

## 11. FILING A FALSE RETURN

Any person who willfully makes a false return or report commits a misdemeanor of the third degree.

## 12. PAYMENT OF TAX

The tax assessed on the transfer of the property reported in the return is payable within nine (9) months after the decedent's death. The granting of an extension of time to file the tax return does not extend the time for payment of the tax ultimately found to be due. If tax is paid within three (3) calendar months after the decedent's death, a 5% discount will be allowed on the actual tax paid within the three-month period. A discount is not allowed on any amount, which may be subsequently refunded. Discount must be calculated using one of the following methods:

**MAXIMUM DISCOUNT = TAX PAID WITHIN 3 MONTHS OF THE DECEDENT'S DATE OF DEATH x .05263.**

**IF MAXIMUM DISCOUNT + TAX PAID IS LESS THAN TAX OWED; ALLOWABLE DISCOUNT IS THE MAXIMUM DISCOUNT CALCULATED ABOVE.**

**IF MAXIMUM DISCOUNT + TAX PAID IS GREATER THAN TAX OWED; DISCOUNT IS = .05 x TAX OWED.**

All checks must be made payable to: "Register of Wills, Agent" and presented to the Register of Wills of the county where the decedent resided. The Commonwealth places no limitation on tax liability until a proper and complete return is made and the return is assessed by the Department of Revenue.

### 13. INTEREST AND PENALTY

Interest is charged beginning with first day of delinquency, or nine (9) months and one (1) day from the date of death, to the date of payment. Taxes which became delinquent before January 1, 1982, bear interest at the rate of six (6%) percent per annum, calculated at a daily rate of .000164. All taxes, which became delinquent on and after January 1, 1982, will bear interest at a rate which will vary from calendar year to calendar year, with that rate announced by the PA Department of Revenue. The applicable interest rates for 1982 through 2006 are shown on the chart below. Interest rates for subsequent years can be obtained from the Register of Wills or any Revenue district office. You can calculate any penalty and interest that you owe by visiting the Department's e-Services Center at [www.revenue.state.pa.us](http://www.revenue.state.pa.us).

| Year              | Percent | Daily Rate |
|-------------------|---------|------------|
| 1982              | 20%     | .000548    |
| 1983              | 16%     | .000438    |
| 1984              | 11%     | .000301    |
| 1985              | 13%     | .000356    |
| 1986              | 10%     | .000274    |
| 1987              | 9%      | .000247    |
| 1988 through 1991 | 11%     | .000301    |
| 1992              | 9%      | .000247    |
| 1993 and 1994     | 7%      | .000192    |
| 1995 through 1998 | 9%      | .000247    |
| 1999              | 7%      | .000192    |
| 2000              | 8%      | .000219    |
| 2001              | 9%      | .000247    |
| 2002              | 6%      | .000164    |
| 2003              | 5%      | .000137    |
| 2004              | 4%      | .000110    |
| 2005              | 5%      | .000137    |
| 2006              | 7%      | .000192    |

For estates of decedents who died on or before March 31, 1993, a penalty for nonparticipation in the tax amnesty program will be due if the tax and interest were unpaid, unreported or underreported before the end of the tax amnesty period. A penalty of fifteen (15) percent of the total balance due as of January 17, 1996, is imposed on all liabilities not paid in full before January 18, 1996. All payments received before February 16, 1997 must first be applied to any penalty, legal costs, or interest which may be due, with any remainder of the payment applied to the tax balance. All payments made on or after February 17, 1997 will be applied to any tax due first, with any remainder of the payment applied to interest, penalty, or legal costs.

### 14. REFUND

A refund will be made of any tax to which the Commonwealth is not rightfully or equitably entitled, providing the Commonwealth determines the refund is due. The application for refund of payment made prior to January 1, 1998 must be

made within two (2) years after the date of payment, the date of the notice of assessment, or the date the tax becomes delinquent, whichever is later. (Consult Section 9181(d) of the 1991 Act, as amended, for refund limitations.) For payments made after December 31, 1997, the application for refund period has been extended to three (3) years. (Consult Section 9181(d) of the 1991 Act, as amended by Act 7 of 1997.) If tax is overpaid when the return is filed, a refund can be requested by placing a check mark in the "Refund Requested" oval at line 20 of the return. If this oval is checked, the estate is not required to submit a separate application for refund. The Department will issue a refund check within two to four weeks after the return processing is completed. If the refund oval at line 20 of the return was not checked when the tax return was filed, an "Application for Refund of Pennsylvania Inheritance/Estate Tax" (form REV-1313) must be filed to request a refund of an existing tax credit reflected on an official assessment notice. Refund applications should be directed to:

PA DEPARTMENT OF REVENUE  
BUREAU OF INDIVIDUAL TAXES  
INHERITANCE TAX DIVISION-REF  
PO BOX 280601  
HARRISBURG, PA 17128-0601

Should you believe that a refund is due as the result of an issue which had not previously been raised, and where the statutory appeal provisions of Section 9186(a) of the 1991 Act, as amended, have expired, a petition for refund may be filed with the Board of Appeals provided that all tax, penalty, and interest which have been assessed are paid in full. The request should be made using the Board of Appeals "Petition" (form REV-65) and should be directed to:

PA DEPARTMENT OF REVENUE  
BOARD OF APPEALS  
PO BOX 281021  
HARRISBURG, PA 17128-1021

It is the responsibility of the personal representative to notify the Department if the correspondent information changes.

You may also file an appeal or an intent to appeal online through the Revenue e-Services Center at [www.revenue.state.pa.us](http://www.revenue.state.pa.us).

The Board of Appeals does not accept facsimile, or fax copies of petition forms. The estate may appeal a decision on a petition for refund.

### 15. FAILURE TO PAY

The taxes imposed, together with any interest thereon, constitute a lien upon real property, which remains in effect until the taxes and interest are paid in full. There is no statute of limitations for collection of Inheritance Tax.

### 16. APPRAISEMENT, ALLOWANCE OR DISALLOWANCE OF DEDUCTIONS AND ASSESSMENT OF TAX

After a return is filed, the Department of Revenue issues a notice setting forth its valuation of the estate assets, allowable deductions and Inheritance Tax due. The Department uses a series of Assessment Control Numbers (ACNs) to identify and separate tax liabilities imposed under sections of the law:

ACN 101 represents the tax due on the Inheritance Tax return (REV-1500) filed by the personal representative or transferee of property.

ACNs 102-199 represent the tax due on a future interest compromise tax determination or the remainder tax due for estates of decedents who died prior to December 13, 1982.

ACN 201 represents Pennsylvania Estate Tax due based on the Federal Estate Tax return (Form 706). ACN 202 represents any additional Pennsylvania Estate tax due resulting from any changes to the federal liability as reflected on the Estate Tax closing letter issued by the Internal Revenue Service.

ACNs 501 to 599 represent the tax due on the proceeds of litigation received more than nine (9) months after the date of death.

Notices of potential tax liabilities based on jointly held trust assets, or nonprobate property are identified through the use of an eight (8) digit number beginning with the two digits representing the year in which the notice is originally issued. For example, all notices issued in 2006 will be numbered 06000001, 06000002, etc. Further information concerning the ACN system can be obtained by contacting the Inheritance Tax Division Inquiry Unit at (717) 787-8327.

## 17. ADMINISTRATIVE CORRECTIONS

Obvious factual errors discovered on the assessment may be corrected administratively. Examples of correctable errors include those made by transposing of figures, mathematical errors, miscalculations, and obvious duplication of assets. The estate must report such errors to the Department of Revenue by a letter which identifies the alleged error, and the proposed correction, together with any documentation, which supports the need for an adjustment to the record. Requests for administrative correction should be directed to:

PA DEPARTMENT OF REVENUE  
BUREAU OF INDIVIDUAL TAXES  
POST ASSESSMENT REVIEW UNIT  
PO BOX 280601  
HARRISBURG, PA 17128-0601

All other errors must be resolved in accordance with either the guidelines outlined in paragraph 18 below, or by the payment of tax, penalty, and interest and the filing of a Petition for Refund with the Board of Appeals as indicated in paragraph 14.

The Pennsylvania Department of Revenue has a Taxpayers' Rights Advocate who assists taxpayers with PA Personal Income Tax and PA Inheritance Tax problems and concerns that have not been resolved through normal administrative procedures. It is the Advocate's responsibility to ensure that the Department provides equitable treatment with dignity and respect. For more information concerning taxpayer's rights, request the Department's brochure REV-527 Taxpayers' Bill of Rights, from one of the forms ordering services on Page 1.

To contact the Taxpayers' Rights Advocate call: 717-772-9347. You may also write to:

PA DEPARTMENT OF REVENUE  
TAXPAYERS' RIGHTS ADVOCATE  
LOBBY, STRAWBERRY SQUARE  
HARRISBURG, PA 17128

## 18. PROTEST, NOTICE, OR APPEAL

A taxpayer or any party in interest, including the Commonwealth, not satisfied with the appraisal, allowance or disallowance of deductions, assessment of tax (including discount or interest), or any other matter relating to the tax imposed

may object by taking any of the following actions WITHIN SIXTY (60) DAYS of receipt of the notice to which objection is made:

(a) File a written protest specifying all objections with:

PA DEPARTMENT OF REVENUE  
BOARD OF APPEALS  
PO BOX 281021  
HARRISBURG, PA 17128-1021

The Board of Appeals does not accept facsimile or fax copies of petition forms.

(b) File an appeal or an intent to appeal online through the Revenue e-Services Center at [www.revenue.state.pa.us](http://www.revenue.state.pa.us).

(c) Notify the Register of Wills in writing that you elect to have the correctness of the Department's action determined at the "audit of the account" of the personal representative. A copy of this election must be sent to:

PA DEPARTMENT OF REVENUE  
OFFICE OF CHIEF COUNSEL  
PO BOX 281061  
HARRISBURG, PA 17128-1061

(d) File an appeal to the Court of Common Pleas, Orphans' Court Division to have the correctness of the Department's action determined at the "audit of the account" of the personal representative or at such time as the court shall fix. A copy of the appeal must be sent to:

PA DEPARTMENT OF REVENUE  
OFFICE OF CHIEF COUNSEL  
PO BOX 281061  
HARRISBURG, PA 17128-1061

## 19. PENNSYLVANIA ESTATE TAX

Estate Tax is due at the date of death and becomes delinquent nine (9) months after the date of death, regardless of any extension granted for filing of the Federal Estate Tax Return. Payment of estate tax is made to the Register of Wills.

Note: For decedents dying prior to October 3, 1991, the Estate Tax is due at the date of death and becomes delinquent 18 months after the date of death, regardless of any extension granted for filing of the Federal Estate Tax Return. The personal representative (executor or administrator) or any other fiduciary responsible for filing the Federal Estate Tax Return must also file a copy of that return (Form 706) with the Register of Wills of the county in which the decedent resided at the time of death. The copy of the return must be filed within one month of the filing of the Federal Estate Tax Return.

A copy of the final communication from the Federal Government must also be filed with the Register of Wills within 30 days of receipt. The Department of Revenue will issue a Notice of Determination and Assessment of Pennsylvania Estate Tax based on the federal closing letter under ACN 202. Any tax due because of changes made by the Federal Government on the final communication becomes delinquent one month after the date of the receipt of the final federal closing letter by the estate. For more information please request a copy of form REV-229 "Pennsylvania Estate Tax - General Information."

## 20. CITATION PROCEDURE

The law provides for the filing of a citation with the Court of Common Pleas, Orphans' Court Division, to compel the filing of the tax return or the payment of tax. It may be directed to the

personal representative or transferee and may commence nine (9) months after the date of death. The citation process can result in an order directing filing and payment, a contempt citation, and ultimately, additional fines and imprisonment for failure to comply with the requirements of the Inheritance and Estate Tax Act.

## 21. VALUATION

The general rule is that valuation is based on the fair market value as of the decedent's date of death. Special rules apply to the valuation of life estates and future interests created by a decedent. See the instructions for Schedules K, L, and M.

For estates of decedents dying on or after January 1, 1995, special rules exist for the valuation of a trust established for the sole use of the surviving spouse allowing an election to subject the trust to taxation in the donor's estate. If an election is not made, then the value of the trust will be determined as of the date of death of the surviving spouse and will be subject to tax as though it were a transfer from the surviving spouse. See the instructions for Schedule O for further information.

Special rules also apply to the valuation of farmland. See the instructions for Schedule A, for further information concerning the Special Farm Use Valuation.

It is important to note that Pennsylvania does not have a six-month alternate valuation date similar to that found in the Internal Revenue Code.

## REV-1500 COVER SHEET INSTRUCTIONS

The Inheritance Tax Return forms (REV-1500 Resident Decedents, or REV-1737 Nonresident Decedents) can be used for all estates, regardless of the date of death of the decedent, and all types of returns.

The REV-1500 cover sheet of the Inheritance Tax Return must include all information relevant to the estate's identification, certain characteristics of the estate, the name and address of the person with whom the Department of Revenue should correspond, the recapitulation of the totals of the estate's assets and deductions, and the estate representative's tax calculation. The decedent's complete address must be entered and questions 1 thru 4 on page 3 must be answered. All estate representatives must sign the return. Completion of the tax payments and credits portion is optional.

The decedent information section on the front of the REV-1500 should be completed by entering the county file number, if available, the decedent's name, social security number, date of death and date of birth, and the decedent's surviving spouse's name and social security number. The following applicable estate characteristics must also be indicated on the cover sheet:

## TYPE OF RETURN

**Oval 1:** Original Return - fill in this oval if this is the first return filed for this estate and no other asset or deduction description has been previously submitted.

**Oval 2:** Supplemental Return - fill in this oval if this return is being filed to report additional assets or deductions not reported on a prior return.

**Oval 3:** Remainder Return - fill in this oval to report a future interest under a prior limited estate. This oval is applicable only to estates where the decedent died prior to December 13, 1982. This return is filed either at the time the remainderperson exer-

cises the option to prepay or at the time, the remainderperson comes into actual possession and enjoyment.

**Oval 4:** Limited Estate - fill in this oval to indicate that the decedent created a limited estate (i.e., one which does not allow for the disposition of assets outright at the time of death, but allows for their limited distribution to a beneficiary for the duration of the beneficiary's life or a specific term of years). For further information, please refer to the instructions for Schedules K and M on pages 15 through 17.

**Oval 4a:** Future Interest Compromise - fill in this oval to request a compromise if the rate of tax which will be applicable when a future interest vests cannot be established with certainty. This block is applicable only to estates where the decedent died on or after December 13, 1982. If this block is checked, you must complete Schedule M.

**Oval 5:** Federal Estate Tax Return required - fill in this oval if the total assets reportable to the Internal Revenue Service require that a Federal Estate Tax Return be filed. A copy of the federal return (Form 706) must be filed with the Department of Revenue through the Register of Wills office within one (1) month of the filing of the federal return.

**Oval 6:** Decedent Died Testate - fill in this oval if the decedent died having a valid will which has been submitted to the Register of Wills for probate. A copy of the will must be attached to the return when it is filed.

**Oval 7:** Decedent Maintained a Living Trust - fill in this oval if the decedent, during his lifetime, transferred property and retained or reserved an interest or a power of appointment. A copy of the instrument must be attached to the return when it is filed.

**Oval 8:** Total Number of Safe Deposit Boxes Inventoried - enter the number of safe deposit boxes held by a decedent alone or jointly (except with a surviving spouse) which were required to be inventoried either by a representative of the Department of Revenue or an official of the financial institution in which the safe deposit box was held.

**Oval 9:** Litigation Proceeds Received - fill in this oval if the estate received proceeds of litigation more than nine (9) months from the date of death.

**Oval 10:** Spousal Poverty Credit - fill in this oval if the estate is claiming the spousal poverty credit which is available for estates of decedents who died after December 31, 1991 and before January 1, 1995. The credit is not allowed unless the oval is filled in and Schedule N is completed and filed with the return.

**Oval 11:** Election to Tax Under Sec. 9113(a) - fill in this oval if the decedent created a trust or similar arrangement which qualifies under Sec. 9113(a), and for which an election to impose the trust or similar arrangement to tax in this estate has been made. The election will not be allowed unless the oval is filled in and Schedule O is completed and filed with the return.

## CORRESPONDENT

This section must include the name of the person whom the personal representative designates to receive correspondence. All requests for information and documentation from the Department, including the tax assessment will be forwarded to this individual. This section should also include the correspondent's address and telephone number. It is the responsibility of the personal representative to notify the Department if the correspondent information changes.

## RECAPITULATION

At the bottom of each individual schedule is an area to list the total of the assets or deductions included on that schedule and the particular line in the Recapitulation on which that total must be included. All totals must be carried forward from the individual schedules to the Recapitulation section on the cover sheet. If there are no assets or deductions to report on a particular schedule, the schedule should not be submitted and that line item on the Recapitulation should be left blank. If assets are reported and are considered not taxable, the schedule must be submitted and a zero (-0-) placed on the applicable line of the cover sheet. Schedule G must be completed and submitted if the answer to any of the questions 1 through 4 on Page 3 of the REV-1500 is "yes". All assets shown on Line 1 through Line 7 of the Recapitulation Sheet are added together and the total value of all assets is entered on line 8. All deductions shown on Lines 9 and 10 of the Recapitulation Sheet are added together and the total is entered on Line 11. Line 12 is the Net Value of Estate after the deductions are subtracted (Line 8 minus Line 11). Line 13 represents any bequests made to institutions which qualify as tax-exempt charities or tax-exempt governments, and the value of any trust or similar arrangement which qualifies under Section 9113 as a sole use trust for the benefit of the surviving spouse for which an election to tax in the present decedent's estate has not been made. Line 14 represents the value of the estate subject to tax, including outright distributions to the surviving spouse and the value of any trust which qualifies under Section 9113 for which an election to tax has been made on Schedule O (Line 12 minus Line 13).

## TAX COMPUTATION

The Inheritance Tax Return Resident Decedent (form REV-1500) can be used for all filings with the Department, including those prior to the revision date. Special care should be taken to insure that transfers to a surviving spouse are reported on the appropriate line of the tax computation section. For estates of decedents dying before July 1, 1994, transfers to a surviving spouse are subject to tax at 6% and should be included on line 16 of the return. For estates of decedents dying on or after July 1, 1994, transfers to a surviving spouse are subject to tax at the rates determined by the following dates of death:

| Date of Death                          | Tax Rate |
|----------------------------------------|----------|
| July 1, 1994 through December 31, 1994 | 3%       |
| January 1, 1995 and thereafter         | 0%       |

The relationship of the beneficiaries or transferees of the estate to the decedent determine the rate of inheritance tax assessed.

To compute the tax, total all distributions under will or intestate share, life estate or annuity interests, transfers passing outright to the surviving spouse, or trust assets for which an election has been made to tax in the present decedent's estate. For estate of decedents, under age 22 and dying on or after July 1, 2000, transfers to a parent (natural or adopted) or a step-parent are subject to tax at the 0% rate and should be included on Line 15 of the return. Enter this total in the first space on Line 15. Multiply by the appropriate rate for the surviving spouse as provided in General Information Section of this booklet and enter the result in the third space on Line 15.

Total all distributions under will or intestate share, life estate or annuity interests, joint assets, and transfers passing to lineal ben-

eficiaries or transferees, including assets in trust for the current decedent, which were not subject to tax at the death of a predeceased spouse. Enter this total in the first space on Line 16, multiply by .045 or .06, as appropriate and enter the result in the third space on Line 16.

Total all distributions under will or intestate share, life estate or annuity interests, joint assets, and transfers passing to sibling beneficiaries or transferees, including assets in trust for the current decedent which were not subject to tax at the death of a predeceased spouse. Enter this total on the first space on Line 17, multiply by .12 (the 12% tax rate for sibling beneficiaries or transferees) and enter the result in the second space on Line 17. For estates of decedents dying before July 1, 2000, transfers to siblings are subject to tax at 15% and should be included on Line 18 of the return.

Total all distributions under will or intestate share, life estate or annuity interests, joint assets, and transfers passing to collateral beneficiaries or transferees, including assets in trust for the current decedent which were not subject to tax at the death of a predeceased spouse. Enter this total on the first space on Line 18, multiply by .15 (the 15% tax rate for collateral beneficiaries or transferees) and enter the result in the second space on Line 18.

If the estate includes a life estate, annuity, or a compromise of a contingent future interest, the values from Schedule K or Schedule M must be included on Line(s) 15 through 18, as appropriate. Add Lines 15, 16, 17 and 18 and enter the total on Line 19. This is the principal tax due.

Fill in the oval on Line 20 to request a refund of an overpayment.

## REV-1500 - PAGE THREE

Enter the decedent's complete address in the first section on Page 3.

## TAX PAYMENTS AND CREDITS

Carry the tax due amount from Line 19 on Page 2 of the tax return to Line 1 on Page 3. Line 2 should include any credits, including: (a) spousal poverty credit which the estate has claimed; (b) the actual amount of tax paid, as well as (c) discount allowed on payments made within three (3) months of the date of death. Compute the interest and penalty due, if applicable, and enter on Line 3. Refer to Section 13. INTEREST and PENALTY in the first part of this booklet for assistance in the computation of interest and penalty.

You can calculate any penalty and interest that you owe by visiting the Department's e-Services Center at [www.revenue.state.pa.us](http://www.revenue.state.pa.us).

If Line 2 is greater than Line 1 plus Line 3, enter the difference on Line 4. This is the overpayment. Fill in the oval on Page 2 at Line 20 to request a refund of the overpayment. If Line 1 plus Line 3 is greater than Line 2, enter the difference on Line 5. This is the balance due. Compute any interest which has accrued on this balance and enter on Line 5A. Total Lines 5 and 5A and enter on 5B. Make the check payable to the "Register of Wills, Agent".

## QUESTIONS ON PAGE THREE

Answer questions 1 through 4 listed on Page 3 pertaining to lifetime transfers made by the decedent. Schedule G must be completed and filed with the return if "yes" is the answer to any

question. After making sure the return is complete and contains all the necessary schedules, the person(s) responsible for filing must sign and date the return, on Page 1. The address (es) of the signer(s) must also be included. Those signing the return are legally responsible and may incur liability for erroneous, false or fraudulent returns.

If there is no personal representative, every person in actual or constructive possession of any property of the decedent is considered, by law, a fiduciary for the purposes of the tax and must file a return. If the estate representative(s) secured help in preparing the return, the preparer's signature, address and date prepared must be also shown.

### **INSTRUCTIONS FOR SCHEDULES**

See example Schedules A, B, C, D, E, F, G, H, I, J, K, L, M, N, and O.

### **PRIVACY NOTIFICATION**

By law (42 U.S.C. §405(c)(2)(C)(i); 61 Pa. Code §117.16), the Pennsylvania Department of Revenue has the authority to use social security numbers to administer the Pennsylvania

Inheritance Tax and other Commonwealth of Pennsylvania tax laws. The Department uses the SSN to identify individual taxpayers and verify their incomes, where applicable. The Commonwealth also uses the SSN in exchange of tax information agreements with federal and local taxing authorities. Pennsylvania law prohibits the Commonwealth from disclosing information that individuals provide in tax returns, including the SSN, except for official purposes.

**Confidential documents need not be attached to the return filed with the Register of Wills. Any information which the estate representative considers confidential may be submitted directly to:**

PA DEPARTMENT OF REVENUE  
BUREAU OF INDIVIDUAL TAXES  
PO BOX 280601  
HARRISBURG, PA 17128-0601

**Include a statement that the documents are not part of the public record.**

# Instructions for the assembly of the completed REV-1500 Inheritance Tax Return

**REV-1500  
Inheritance Tax  
Return Resident  
Decedent**



**Schedules  
A thru J**



**Schedules  
K thru O**



**Copy of  
Probated Will  
Trust Instruments  
Disclaimers**



**Federal Form 706  
return  
(Receipts for taxes  
paid to other states,  
if applicable)**



Letters of explanation for difference in values, different address for family exemption, executors and attorney fees, calculations of the estate distribution, calculation of interest



Documentary evidence of values for items reported on schedules. Appraisals, county tax assessment invoices, brokerage statements, business appraisals, court orders, bank statements, safe deposit box inventory, annuity and other pension statements, funeral invoices, mortgage balance statements, deeds for jointly held real estate, etc.



**Confidential  
documents may be  
submitted directly to the  
PA DEPARTMENT OF  
REVENUE  
BUREAU OF  
INDIVIDUAL TAXES  
PO BOX 280601  
HARRISBURG, PA  
17128-0601**

[illegible]

Under Section 9122 of the Inheritance and Estate Tax Act of 1991, land devoted to agricultural use, agriculture reserve or forest reserve may be eligible for preferential assessment measured by particular use, rather than by fair market value. This preferential valuation may be used to determine county property tax

The decedent's indebtedness for any mortgages on the real estate reported on this schedule should be claimed on Schedule I.

|                                                                                                                                                                          |                                          |                    |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|--------------------|
| REG-002 EN-0-000<br><br>REPUBLIC OF SERBIA<br>MINISTRY OF FINANCE<br>BUDGETARY AGENCY | <b>SCHEDULE B<br/>STOCKS &amp; BONDS</b> | FILE NUMBER        |
| RECEIPT OF                                                                                                                                                               |                                          |                    |
| <i>All property acquired with right of ownership shall be disclosed on Schedule F</i>                                                                                    |                                          |                    |
| FILE NUMBER                                                                                                                                                              | DISPOSITION                              | VALUE DATE OF SALE |
|                                                                                                                                                                          |                                          |                    |
| TOTAL FILED on the 1, 2014                                                                                                                                               |                                          | 1                  |

[www.srbija.rs/ministryoffinance](http://www.srbija.rs/ministryoffinance)

Mutual funds are to be reported at the net asset value (NAV). Include as a separate item dividends not collected at death but payable to the decedent or estate because decedent was a stock-



## SCHEDULE D MORTGAGES & NOTES RECEIVABLE

| <small>PA-100 (07-10-2008)</small><br><small>COMMONWEALTH OF PENNSYLVANIA</small><br><small>DEPARTMENT OF REVENUE</small><br><small>INHERITANCE TAX RETURN</small>                                                          |           | <b>SCHEDULE D</b><br><b>MORTGAGES &amp; NOTES</b><br><b>RECEIVABLE</b> | <small>FILE NUMBER</small>     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|------------------------------------------------------------------------|--------------------------------|
| <small>Include the property's legal description and the date the proceeds were received by the estate.</small><br><small>All property is jointly owned, with right of survivorship, and is disclosed on Schedule G.</small> |           |                                                                        |                                |
| DATE OF DEATH                                                                                                                                                                                                               | FIDUCIARY | DESCRIPTION                                                            | VALUE OF DEBT AT DATE OF DEATH |
|                                                                                                                                                                                                                             |           |                                                                        |                                |
| <b>TOTAL</b> (Include on line 1, Page 1, of Schedule D)                                                                                                                                                                     |           |                                                                        | <b>1</b>                       |
| <small>(If more space is needed, attach additional sheets of this return.)</small>                                                                                                                                          |           |                                                                        |                                |

1. **Mortgages** - Include the face value and unpaid balance, date of mortgage, date of maturity, name of maker, property mortgaged, mortgage book reference, schedule of payments, interest dates and rate of interest. This category refers to an asset of the decedent, i.e., the decedent was the person receiving the mortgage payments.
2. **Promissory Notes** - Include data similar to that required in mortgages in the preceding paragraph.

## SCHEDULE E CASH, BANK DEPOSITS, & MISC. PERSONAL PROPERTY

| <small>PA-100 (07-10-2008)</small><br><small>COMMONWEALTH OF PENNSYLVANIA</small><br><small>DEPARTMENT OF REVENUE</small><br><small>INHERITANCE TAX RETURN</small>                                                          |  | <b>SCHEDULE E</b><br><b>CASH, BANK DEPOSITS, &amp; MISC.</b><br><b>PERSONAL PROPERTY</b> | <small>FILE NUMBER</small> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|------------------------------------------------------------------------------------------|----------------------------|
| <small>Include the property's legal description and the date the proceeds were received by the estate.</small><br><small>All property is jointly owned, with right of survivorship, and is disclosed on Schedule G.</small> |  |                                                                                          |                            |
|                                                                                                                                                                                                                             |  |                                                                                          |                            |
| <b>TOTAL</b> (Include on line 1, Page 1, of Schedule E)                                                                                                                                                                     |  |                                                                                          | <b>1</b>                   |
| <small>(If more space is needed, attach additional sheets of this return.)</small>                                                                                                                                          |  |                                                                                          |                            |

List on Schedule E all items of the gross probate estate not reportable under any other schedule, such as: jewelry, wearing apparel, household goods and furnishings, books, paintings, automobiles, boats, time shares, farm products, livestock, farm machinery, cash on hand and in financial institutions, money market funds, salaries or wages, debts due to the decedent, rents, rents due, but not collected or rent accrued, but not due, on the date of death, leaseholds, royalties, patents, judgments, reversionary or remainder interests.

IRA's, annuities and pension plans payable to the estate are reported on this schedule. All other IRA's, annuities and pension plans that have named beneficiaries should be reported on Schedule G. A detailed discussion of the taxability of these items can be found in the instructions for Schedule G.

Schedule E must include a list of all real property situated outside the Commonwealth, which the decedent had contracted to sell and for which settlement had not occurred prior to death, provided that the property is not subject to death tax in the state,

country or territory wherein the property is located. Tangible personal property located outside Pennsylvania is not subject to inheritance tax.

If any article (e.g., jewelry, furs, silverware or paintings, etc.) is worth more than \$3,000, or if any collection of articles in one category is valued at more than \$10,000, include an appraisal by an expert and that appraiser's statement concerning his qualifications.

For cash in banks and other financial institutions, report the name and address of the financial institution, the account number, nature of the account (i.e., checking, savings) and the date of death balance. Retain any statements obtained from the financial organizations for inspection by the Department of Revenue. It will be helpful to attach copies of such statements to the return. For estates of decedents with a date of death after December 12, 1982, all life insurance policies on the life of the decedent, payable to the estate or to a named beneficiary, are exempt from Inheritance Tax.

This schedule should be used to report the proceeds received by an estate representative for any personal injury claim instituted by the decedent prior to the decedent's date of death. Also, report any proceeds received from a settlement of a wrongful death/survival action claim instituted and paid to the estate representative after the decedent's date of death. In all cases, a copy of the petition to the court for the approval of the settlement and/or allocation and a copy of the signed court order and the date the monies were received by the estate should be attached. All personal injury claims instituted prior to the decedent's date of death and funds allocated to the survival action as part of a wrongful death/survival action claim are subject to Pennsylvania inheritance tax. **Only the decedent's spouse, child or parent can institute a wrongful death claim.** If the Department of Revenue has previously reviewed and accepted the settlement, please attach verification. In cases where structured settlements have been accepted or there is an agreement to provide payments for a number of years, it will be necessary for the estate to submit information sufficient for the Department to calculate the present value of such distributions.

## SCHEDULE F JOINTLY-OWNED PROPERTY

| <small>PA-100 (07-10-2008)</small><br><small>COMMONWEALTH OF PENNSYLVANIA</small><br><small>DEPARTMENT OF REVENUE</small><br><small>INHERITANCE TAX RETURN</small>                                                          |  | <b>SCHEDULE F</b><br><b>JOINTLY-OWNED PROPERTY</b>                                 | <small>FILE NUMBER</small> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|------------------------------------------------------------------------------------|----------------------------|
| <small>Include the property's legal description and the date the proceeds were received by the estate.</small><br><small>All property is jointly owned, with right of survivorship, and is disclosed on Schedule G.</small> |  |                                                                                    |                            |
| <small>DATE OF DEATH</small><br><small>DATE OF DEATH</small>                                                                                                                                                                |  | <small>RELATIONSHIP TO DECEDENT</small><br><small>RELATIONSHIP TO DECEDENT</small> |                            |
| <small>NAME OF JOINT TENANT</small><br><small>NAME OF JOINT TENANT</small>                                                                                                                                                  |  | <small>ADDRESS</small><br><small>ADDRESS</small>                                   |                            |
| <small>DATE OF DEATH</small><br><small>DATE OF DEATH</small>                                                                                                                                                                |  | <small>RELATIONSHIP TO DECEDENT</small><br><small>RELATIONSHIP TO DECEDENT</small> |                            |
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| <small>NAME OF JOINT TENANT</small><br><small>NAME OF JOINT TENANT&lt;/</small>                                                                                                                                             |  |                                                                                    |                            |

Do not report a reservation of a life interest on this schedule. See instructions for Schedule G.

Include on Schedule G the transfer of assets defined by Section 9107(c) which were made by the decedent during life, by trust or otherwise, to the extent that they were made without valuable and adequate consideration in money or money's worth at the time of the transfer, and also assets held in a trust as defined in Section 9113(a) for the benefit of the current decedent which were not subject to tax in the donors' estate. Transfers, which are subject to tax, should be valued as of the date of the transferor's death, and not the date of the transfer. You must include all such transfers including the name and relationship of the transferee (see items 1 through 6 following) in the gross estate on this schedule.

## 1. TRANSFERS MADE WITHIN ONE (1) YEAR OF DECEDENT'S DEATH

Such transfers by a decedent are subject to tax to the extent that they exceed \$3,000 at the time of the transfer. If a combined total of all transfers per transferee during any calendar year exceeds \$3,000, exclusion may be claimed. For example, if the decedent transferred \$10,000 within one year of his death, \$7,000 would be subject to Inheritance Tax.

## 2. IRA'S, ANNUITIES AND PENSION PLANS

Where a decedent, during his lifetime, possessed rights in an employment benefit plan beyond those described below, the payments received from the plan will be subject to tax. Rights under a plan which would subject the plan's payment to Inheritance Tax would include, but are not limited to, the right to withdraw benefits, including the right to withdraw only upon payment of a penalty (providing the penalty is smaller than 10% of the withdrawal), the right to borrow monies from the retirement plan, the right to assign the benefits of the plan to another, the right to pledge the plan and/or its benefits, the right to anticipate the benefits of the retirement plan (other than in regular monthly installments), or the right, by contract or otherwise, to materially alter the provisions of the plan. Payments received from employment benefit plans such as pension plans, stock bonus plans, profit sharing plans and all other retirement plans, including but not limited to, H.R. 10 (Keogh) plans, individual retirement accounts (IRAs), individual retirement annuities, and individual retirement bonds will be exempt from tax if any of these conditions exist:

a. The payments are exempt from the federal estate tax under the provisions of the Internal Revenue Code of 1986, as amended, any supplement to the code, or any other similar provision in effect for federal estate tax purposes; or

b. The payment would be exempt for federal estate tax purposes if it had not been made in a lump sum or other nonexempt form of payment, and the payment is made in a lump sum or other nonexempt form of payment; or

c. The decedent, during his lifetime, did not have the right to possess (including proprietary rights at termination of employment), enjoy, assign or anticipate the payments made. A decedent whose only rights under the plan were to designate a beneficiary and to receive a regular monthly payment under the plan, is not considered as having the right to possess, enjoy, assign, or anticipate. Therefore, the possession of either the right to designate a beneficiary or the right to receive regular monthly payment under the plan, either alone or together, will not subject the

**SCHEDULE G**  
**INTER-VIVOS TRANSFERS &**  
**MISC. NON-PROBATE PROPERTY**



GOVERNMENT OF WESTERN AUSTRALIA  
DEPARTMENT OF TREASURY  
FINANCIAL SERVICES DIVISION

## SCHEDULE G

### BREX-VIROS TRAFFIC & MISC. PERSONAL PROPERTY

FILE NUMBER

---

**DESCRIPTION**

The vehicle listed in Schedule G and B1 of Schedule 1 is one of a number of things that the vehicle owner has declared to be subject to a claim.

**FILE NUMBER**

| ITEM | DESCRIPTION OF PROPERTY                                                                        | LEFT OF ROAD | LEFT BEHIND | DISCUSSION | TOTAL LOSS |
|------|------------------------------------------------------------------------------------------------|--------------|-------------|------------|------------|
| 1.   | <p><b>VEHICLE CARRIED IN PERSONAL, NOT FOR RENTAL, COMMERCIAL OR AS A BUSINESS VEHICLE</b></p> | LEFT OF ROAD | LEFT BEHIND | DISCUSSION | TOTAL LOSS |

**TOTAL LOSS**

(To complete a transfer, see page 10 of the schedule)

plan to Inheritance Tax, as long as no other rights exist. In general IRAs are taxable if the decedent was 59 years and six months old, or older, or considered disabled at any age. Schedule G also must be used to report assets that were created or transferred into joint tenancy in the name of the decedent and another or others, including the decedent's surviving spouse, within one year of the decedent's death. Any joint tenancy so created will cause the entire interest to be taxed in the estate of the person creating the joint tenancy to the extent that the total value of the assets placed in joint ownership with any one person exceeds \$3,000. Fully describe the transferred property and show the total value and the value of the decedent's interest in the asset. You may submit copies of documentation supporting a position of non-taxability or which explains how the reported values were determined.

### 3. RETAINED REVERSIONARY INTEREST

Such transfers are those in which the transferor (decedent) reserved the right to regain or reassert control over the corpus of the transferred property, provided that the value of the reversionary interest in the property immediately before the decedent's death was in excess of 5% of the value of the transferred property.

### 4. TRANSFERS IN WHICH THE DECEDENT RESERVED A LIFE INTEREST

Include transfers that the decedent expressly or impliedly reserved for life or any period which does not, in fact, end before death the income or the enjoyment of the property. For example, a reservation of life interest in real estate includes the right to use or occupy the real estate or receive rents. Continued occupancy without the actual payment of fair market value rent is one example of a reserved life estate.

### 5. PROMISES BY TRANSFeree

Such transfers are those under which the transferee promises to make payments to or care for the transferor during the remainder of the transferor's life.

### 6. REVOCABLE AND TENTATIVE TRUSTS

Include transfers under which the decedent had, either alone or in conjunction with another person, a power to alter, amend or revoke the interest of the beneficiary, for example, an account registered in the name of the decedent in trust for another person. The relinquishment of such a power within one year of the death of the transferor is a transfer subject to tax.

Note: The \$3,000 exclusion is not applicable to the transfers described in paragraphs 2 through 6 above. However, the \$3,000 exclusion would apply under paragraph 6, if the decedent relinquished the right to revoke within one (1) year of the date of the decedent's death.

When a trust as defined by Section 9113(a) is reported on this schedule as a transfer by this decedent, it will be necessary to submit documentation relative to the valuation of the assets and a copy of the instrument creating the trust.

If the decedent had an irrevocable trust in effect at date of death, submit a copy of the trust and the value of the trust for the Department to verify that the trust is exempt from inheritance tax.

An estate representative may now request that the Department issue a separate tax notice for tax due on jointly owned assets directly to the surviving owner by filling in the oval below Line 7 of the REV-1500. All information requested on Schedule F must be completed, including the surviving joint owner's address, in order for the Department to issue a notice. This option should only be used when the estate representative does not wish to pay the tax on the jointly owned assets from estate funds and if the decedent's will does not have a stipulation stating that all taxes from whatever conveyance shall be paid out of the probate estate.

## SCHEDULE H FUNERAL EXPENSES & ADMINISTRATIVE COSTS

| STATE OF             |  | FEDERAL                   |  |
|----------------------|--|---------------------------|--|
| DATE OF              |  | FEDERAL                   |  |
| DATE OF              |  | FEDERAL                   |  |
| 1. GENERAL EXPENSES  |  | 2. ADMINISTRATIVE COSTS   |  |
| 3. FUNERAL EXPENSES  |  | 4. ADMINISTRATIVE COSTS   |  |
| 5. FUNERAL EXPENSES  |  | 6. ADMINISTRATIVE COSTS   |  |
| 7. FUNERAL EXPENSES  |  | 8. ADMINISTRATIVE COSTS   |  |
| 9. FUNERAL EXPENSES  |  | 10. ADMINISTRATIVE COSTS  |  |
| 11. FUNERAL EXPENSES |  | 12. ADMINISTRATIVE COSTS  |  |
| 13. FUNERAL EXPENSES |  | 14. ADMINISTRATIVE COSTS  |  |
| 15. FUNERAL EXPENSES |  | 16. ADMINISTRATIVE COSTS  |  |
| 17. FUNERAL EXPENSES |  | 18. ADMINISTRATIVE COSTS  |  |
| 19. FUNERAL EXPENSES |  | 20. ADMINISTRATIVE COSTS  |  |
| 21. FUNERAL EXPENSES |  | 22. ADMINISTRATIVE COSTS  |  |
| 23. FUNERAL EXPENSES |  | 24. ADMINISTRATIVE COSTS  |  |
| 25. FUNERAL EXPENSES |  | 26. ADMINISTRATIVE COSTS  |  |
| 27. FUNERAL EXPENSES |  | 28. ADMINISTRATIVE COSTS  |  |
| 29. FUNERAL EXPENSES |  | 30. ADMINISTRATIVE COSTS  |  |
| 31. FUNERAL EXPENSES |  | 32. ADMINISTRATIVE COSTS  |  |
| 33. FUNERAL EXPENSES |  | 34. ADMINISTRATIVE COSTS  |  |
| 35. FUNERAL EXPENSES |  | 36. ADMINISTRATIVE COSTS  |  |
| 37. FUNERAL EXPENSES |  | 38. ADMINISTRATIVE COSTS  |  |
| 39. FUNERAL EXPENSES |  | 40. ADMINISTRATIVE COSTS  |  |
| 41. FUNERAL EXPENSES |  | 42. ADMINISTRATIVE COSTS  |  |
| 43. FUNERAL EXPENSES |  | 44. ADMINISTRATIVE COSTS  |  |
| 45. FUNERAL EXPENSES |  | 46. ADMINISTRATIVE COSTS  |  |
| 47. FUNERAL EXPENSES |  | 48. ADMINISTRATIVE COSTS  |  |
| 49. FUNERAL EXPENSES |  | 50. ADMINISTRATIVE COSTS  |  |
| 51. FUNERAL EXPENSES |  | 52. ADMINISTRATIVE COSTS  |  |
| 53. FUNERAL EXPENSES |  | 54. ADMINISTRATIVE COSTS  |  |
| 55. FUNERAL EXPENSES |  | 56. ADMINISTRATIVE COSTS  |  |
| 57. FUNERAL EXPENSES |  | 58. ADMINISTRATIVE COSTS  |  |
| 59. FUNERAL EXPENSES |  | 60. ADMINISTRATIVE COSTS  |  |
| 61. FUNERAL EXPENSES |  | 62. ADMINISTRATIVE COSTS  |  |
| 63. FUNERAL EXPENSES |  | 64. ADMINISTRATIVE COSTS  |  |
| 65. FUNERAL EXPENSES |  | 66. ADMINISTRATIVE COSTS  |  |
| 67. FUNERAL EXPENSES |  | 68. ADMINISTRATIVE COSTS  |  |
| 69. FUNERAL EXPENSES |  | 70. ADMINISTRATIVE COSTS  |  |
| 71. FUNERAL EXPENSES |  | 72. ADMINISTRATIVE COSTS  |  |
| 73. FUNERAL EXPENSES |  | 74. ADMINISTRATIVE COSTS  |  |
| 75. FUNERAL EXPENSES |  | 76. ADMINISTRATIVE COSTS  |  |
| 77. FUNERAL EXPENSES |  | 78. ADMINISTRATIVE COSTS  |  |
| 79. FUNERAL EXPENSES |  | 80. ADMINISTRATIVE COSTS  |  |
| 81. FUNERAL EXPENSES |  | 82. ADMINISTRATIVE COSTS  |  |
| 83. FUNERAL EXPENSES |  | 84. ADMINISTRATIVE COSTS  |  |
| 85. FUNERAL EXPENSES |  | 86. ADMINISTRATIVE COSTS  |  |
| 87. FUNERAL EXPENSES |  | 88. ADMINISTRATIVE COSTS  |  |
| 89. FUNERAL EXPENSES |  | 90. ADMINISTRATIVE COSTS  |  |
| 91. FUNERAL EXPENSES |  | 92. ADMINISTRATIVE COSTS  |  |
| 93. FUNERAL EXPENSES |  | 94. ADMINISTRATIVE COSTS  |  |
| 95. FUNERAL EXPENSES |  | 96. ADMINISTRATIVE COSTS  |  |
| 97. FUNERAL EXPENSES |  | 98. ADMINISTRATIVE COSTS  |  |
| 99. FUNERAL EXPENSES |  | 100. ADMINISTRATIVE COSTS |  |

### A. FUNERAL EXPENSES

Itemize, giving names of persons to whom payable and the exact nature of the expense. Such expenses include, but are not limited to: opening of graves, services of mortician, embalming and transportation, casket, clothes, flowers, fee for religious service, funeral refreshments, the cost of a burial lot or other resting place, and purchase and erection of a marker, gravestone or monument on decedent's final resting place. Bequests or devises in trust or funds placed in trust after decedent's death, or funds paid under a contract after decedent's death may be claimed to the extent that such funds or the income therefrom are applied to the care and preservation of the final resting place of the decedent's remains, or for religious services.

Funeral expenses paid by a prepaid funeral account are deductible, provided that the prepaid account is reported as an asset of the decedent on Schedule E. Itemize, giving the names of the persons to whom payable and the exact nature of the expense.

### B. ADMINISTRATIVE COSTS

You may deduct, in reasonable amounts, fees for services rendered to the estate which will be paid. Personal representative's fees constitute taxable income. When claiming the commission, include the individual personal representative's Social Security number. Fees received by residents of Pennsylvania must be reported as compensation for Personal Income Tax purposes in the year in which they are received. Corporate representatives must include a federal identification number.

Attorney fees must be reasonable given the number and nature of the assets to be administered, the value of those assets, the complexity of the issues involved, and the time necessary to set-

tle the estate. The Department of Revenue does not recognize a set percentage fee or fee schedule. Any circumstances which necessitate fees above that which would normally be incurred should be described in an attachment to the tax return. Administration expenses include, but are not limited to: costs of letters testamentary or of administration, accounting fees, tax return preparation fees, estate notices, inventory, fees of appraisers, witnesses, short certificates, affidavits, fees for account and adjudication, public liability insurance premiums, stock transfers, stamps, registered mail charges, certified copies of will, fees for recording instruments, bank charges for supervision of entry into safe deposit boxes, broker's commissions, state and local realty transfer taxes, cost of maintaining property administered, and other services. Attorney fees incidental to litigation instituted by the beneficiaries for their benefit do not constitute a proper deduction.

The family exemption is a right given to specific individuals to retain or claim certain items or amounts of the decedent's property in accordance with Section 3121 of the Probate, Estates and Fiduciaries Code. For dates of death from June 27, 1974 through January 29, 1995, the family exemption is \$2,000; after January 29, 1995, the amount is increased to \$3,500. The spouse of any decedent, or if there is no spouse, then such children who resided in the same household as the decedent at the decedent's death, or if there are no children, then the parent or parents of the decedent who resided in the same household as the decedent at the decedent's death, may retain or claim property to the value permitted by law as the "family exemption" under the Probate, Estates and Fiduciaries Code. The family exemption is legally payable only from the probate estate of the decedent. Accordingly, it may not be claimed as a deduction except to the extent that there are sufficient probate assets to satisfy the exemption from this property. A family exemption cannot be claimed against assets listed on Schedules F and G of the return.

Expenses incurred in administering real property held in the decedent's name alone, including settlement costs, are allowed in reasonable amounts. However, when the decedent held title jointly with another or others, with rights of survivorship, expenses incurred after the decedent's death are not allowed. If the decedent held title as a tenant in common, expenses incurred in administering the decedent's interest are only allowed to the same extent as the decedent's fractional interest in the real property.

## SCHEDULE I DEBTS OF DECEDENT, MORTGAGE LIABILITIES, & LIENS

| SCHEDULE I<br>DEBTS OF DECEDENT,<br>MORTGAGE LIABILITIES, & LIENS                                                                              |             | FILE NUMBER        |
|------------------------------------------------------------------------------------------------------------------------------------------------|-------------|--------------------|
| DEBT OR<br>LIEN                                                                                                                                | DESCRIPTION | AMOUNT OR<br>VALUE |
| <p>Report debts incurred by the decedent prior to death which remained unpaid at the date of death, including secured and unsecured debts.</p> |             |                    |
| <p>TOTAL (Enter value on line 11 of Form 706 or Form 709)</p>                                                                                  |             |                    |

List on Schedule I all valid debts of the decedent owed at the time of death, including all mortgages and liens on real estate,

including interest due as of the date of death. Except as otherwise noted, these items are deductible regardless of whether or not assets comprising the taxable estate are employed in the payment or discharge of the deductible items. However, uncollectible liens are not allowable as a debt of the decedent. These would include invalid liens such as those filed while the decedent is under bankruptcy.

When a tax is imposed upon a transfer of jointly owned property by right of survivorship (see Schedule F) or a taxable inter vivos transfer (see Schedule G), the deductions will be allowed to the transferee only to the extent that the transferee has actually paid the deductible items and either the transferee was obligated to pay the deductible items or the estate subject to administration by a personal representative is insufficient to pay the deductible items. The transferee must show that the same debts are not also claimed by an executor, administrator, or other personal representative handling the administration of the decedent's estate.

Examples of obligations which should be itemized on Schedule I include property taxes which are due and owing prior to decedent's death, secured loans, liabilities, and claims based on a promise or agreement, provided that the liability was contracted bona fide and for an adequate and full consideration.

Expenses incurred in treating the decedent's last illness, which are unpaid at the time of death, are not deductible if they will be paid, or the estate will be reimbursed for their payment, from other sources such as medical insurance. Include only expenses, which will not be paid or reimbursed by medical insurance on this schedule.

Debts incurred by the decedent prior to death with respect to real property held in the decedent's name alone, such as mortgages, repairs, and utilities, are allowed. However, when the decedent held title jointly with another or others, with rights of survivorship, or as a tenant in common, debts incurred prior to the decedent's death are only allowed to the same extent as the decedent's fractional interest in the real property. Proof of mortgage liabilities must always be provided. If the decedent transferred title to real property within one year prior to the date of death, deductions will be limited to those for which the decedent was actually liable at the date of death.

## SCHEDULE J BENEFICIARIES

| SCHEDULE J<br>BENEFICIARIES                                                                                            |                                                                                                                     | FILE NUMBER               |
|------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|---------------------------|
| NUMBER                                                                                                                 | NAME AND ADDRESS OF BENEFICIARY (Include relationship to decedent, date of birth, and date of death, if applicable) | AMOUNT OR SHARE OF ESTATE |
| <p>ENTER DOLLAR AMOUNTS FOR DISTRIBUTION (OR SHARE) ON LINE 11 THROUGH 14, AS APPLICABLE, ON FORM 706 OR FORM 709.</p> |                                                                                                                     |                           |
| <p>A. SPECIFIC DISTRIBUTIONS (ASSET SECTION 1-1) FOR WHICH AN ELECTION TO THE GRANT REMAINS</p>                        |                                                                                                                     |                           |
| <p>B. CHARITABLE AND GOVERNMENT DISTRIBUTIONS</p>                                                                      |                                                                                                                     |                           |
| <p>TOTAL OF PART 1 - ENTER TOTAL NONCHARITABLE DISTRIBUTIONS ON LINE 11 OF RETURN (FORM 706 OR 709)</p>                |                                                                                                                     |                           |

I. List the name, address and the relationship to the decedent of each beneficiary. The amount or share that each beneficiary is entitled to receive must be listed. If assets pass under the terms

of a trust as defined by Section 9113(a), the name, address and the relationship to the decedent of each potential remainder trust beneficiary must be listed.

**II A.** List any trust or similar arrangement, or portion thereof, which benefits only the surviving spouse for his or her entire lifetime for which a Schedule O election to tax as a transfer in the first decedent spouse's estate is not being made. Do not list assets, which pass outright to the surviving spouse as specific bequests or transfers.

**II B.** List all bequests specifically contained in the decedent's will or trust made to institutions qualifying for the charitable exemption under Section 911(c) of the Inheritance and Estate Tax Act, and all governments qualifying for the exemption under Section 911(b). If the institution is not listed in the Cumulative List of Organizations, Publication 78, Internal Revenue Service, submit a copy of the federal exemption. Bequests must be specifically contained in the will or trust instrument in order to qualify as a charitable bequest. When there are no qualified beneficiaries to receive the net proceeds of the estate by will or by intestate share, the Commonwealth of Pennsylvania is the statutory heir under Section 2106 of the Probate, Estate & Fiduciaries Code. In such cases, indicate "Commonwealth of PA, Statutory Heir" in Section II, Part B., Charitable and Governmental Distributions, along with the amount which will be distributed.

## SCHEDULE K LIFE ESTATE, ANNUITY & TERM CERTAIN

This schedule must list and describe all presently vested life estates, annuities and terms certain created by the decedent for which valuations must be actuarially determined. The asset(s) subject to the annuity or life estate calculation must be included in the asset schedules (A through G). The description of the trust, property interest or other arrangement to be valued must include the name, date of birth, and age of each beneficiary to enable the Department of Revenue to readily identify the property interest to be valued with reference to the governing instrument. If the interest to be valued is the right to receive the income or annuity for a term certain rather than the life of a person, include the number of years. If the decedent, by testamentary disposition or inter-vivos transfer, did not allow for the disposition of assets outright at the time of death but allowed for their limited distribution to a beneficiary for the duration of the beneficiary's life or allowed for disposition over a specific term of years, it is a taxable transfer. For decedents dying on or after December 12, 1982, the valuation methods are the same as described in US Treasury Department regulations. The actuarial tables used for dates of death on or after May 1, 1989 can be found in IRS Publication 1457, Actuarial Tables, Alpha and Beta Volumes.

The actuarial tables used for dates of death on or after May 1, 1999 can be found in IRS Publication 1457, Actuarial Tables, Alpha and Beta Volumes. Questions concerning the valuation of remainder interests, annuities, unitrusts and pooled income funds for estates of decedents dying prior to May 1, 1989 should be directed to the Chief, Inheritance Tax Division, Bureau of Individual Taxes.

For estates of decedents dying on or after May 1, 1989, the present value of an annuity or life estate which is dependent on the continuation or termination of the life of only one person or the present value of an annuity or income interest which is payable for a term certain will be determined using tables which incorporate an interest rate equal to 120 percent of the federal mid-term annual rate in effect for the month in which the date of death occurred. For purposes of the computation, the age of the life tenant used is his or her age on the birthday nearest to the date of death.

Effective January 1, 1997, the PA Department of Revenue charges a fee for private letter valuations which involve an actuarial calculation. This fee is similar to that charged by the Internal Revenue Service for private letter rulings which involve an actuarial calculation, and is a result of the increase in requests due to rate changes in the 1995 amendments to the PA Inheritance and Estate Tax Act. The fee must be paid by a certified form of payment prior to the issuance of the valuation. Acceptable forms of payment are a money order, bank draft, or certified check made payable to the PA Department of Revenue. Personal or business account checks will not be accepted. The fee schedule is as follows:

**\$250** - A single life estate or term certain with no potential for invasion of the trust principal, or the need for a probability of survival computation for the remaindermen.

**\$450** - A single life estate or term certain with potential for trust invasion and/or the need for a survival probability calculation, a double life estate, or fixed annual right of invasion, such as the standard 5% or \$5000.

**\$650** - A life estate calculation involving three or more ages and no right to invade the trust principal, a one or two life unitrust calculation, a one or two life pooled income fund calculation, or a term certain with various distribution amounts during the term.

**\$850** - Any complex actuarial calculation involving more than three ages, a trust involving more than a fixed 5% or \$5,000 annual right of invasion, a probability of at least one of three or more people surviving a life tenant for distribution to occur at a specific tax rate; or any calculation which requires the development of a specialized computer program(s).

**\$200** - Revision of the computation due to a change in the information originally provided by the estate representative.

Each request for a private letter valuation must include the name of the decedent, the date of death, and the estate file number. Private letter valuations will not be issued for estate planning purposes. The Department of Revenue will continue to provide single life estate factors by telephone free of charge.

The Department should be contacted at least three weeks in advance of the date needed to request a written valuation. The calculation and written valuation will be mailed to the estate representative. You may contact the Trust Valuation Specialists at (717) 787-8327 if you have any questions. Requests should be mailed to:

PA DEPARTMENT OF REVENUE  
INHERITANCE TAX DIVISION  
SPECIALTY TAX UNIT  
PO BOX 280601  
HARRISBURG, PA 17128-0601

## SCHEDULE L-2

### REMAINDER PREPAYMENT ELECTION -CREDITS-

## SCHEDULE L-1

### REMAINDER PREPAYMENT ELECTION -ASSETS-

OMB No. 1545-0047

Consent to publish on www.irs.gov

1 2 3 4 5 6 7 8 9 10 11 12

# SCHEDULE L-1

## REMAINDER PREPAYMENT ELECTION

### -ASSETS-

**Form 706 (Schedule L-1)**

**ESTATE OF**

**1. Deceased Individual**

**2. Trust**

**3. Other Entity**

**4. Other**

**5. Other**

**6. Other**

**7. Other**

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**100. Other**

**SCHEDULE L**

**REMAINDER PREPAYMENT OR**

**INVASION OF TRUST PRINCIPAL**

**1. Deceased Individual**

**2. Trust**

**3. Other Entity**

**4. Other**

**5. Other**

**6. Other**

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BUREAU OF INDIVIDUAL TAXES  
INHERITANCE TAX DIVISION  
SPECIALTY TAX UNIT,  
PO BOX 280601  
HARRISBURG, PA 17128-0601

## SCHEDULE M FUTURE INTEREST COMPROMISE

[illegible]

Since TRUST B is not for the sole use of the surviving spouse, it cannot be considered a Section 913 arrangement and, therefore, qualifies for a future interest compromise tax determination. The uncertainty to be resolved is whether trust principal



on or after January 1, 1992 and before January 1, 1995. In order to claim the credit, complete this schedule, furnish required supporting information and make the election by filling in oval 10 on the REV-1500 cover sheet. If the oval is not filled in and Schedule N is not completed, the credit will not be allowed. Contact the Inheritance Tax Division for additional information.

**SCHEDULE O  
ELECTION UNDER SECTION 9113 (a)  
(SPOUSAL DISTRIBUTION)**

**SCHEDULE O**  
ELECTION UNDER SECTION 9113 (a)  
(SPOUSAL DISTRIBUTION)

**DECEDENT'S NAME (Last, First, Middle Initial)** \_\_\_\_\_  
**FILE NUMBER** \_\_\_\_\_

**Section 1: Description of the election.** The election under Section 9113(a) is made for the following property interest (see instructions for details):  
 1. The value of the property interest is \$\_\_\_\_\_.  
 2. The value of the property interest is \$\_\_\_\_\_.  
 3. The value of the property interest is \$\_\_\_\_\_.  
 4. The value of the property interest is \$\_\_\_\_\_.  
 5. The value of the property interest is \$\_\_\_\_\_.  
 6. The value of the property interest is \$\_\_\_\_\_.  
 7. The value of the property interest is \$\_\_\_\_\_.  
 8. The value of the property interest is \$\_\_\_\_\_.  
 9. The value of the property interest is \$\_\_\_\_\_.  
 10. The value of the property interest is \$\_\_\_\_\_.

**Section 2: Description of the election.** The election under Section 9113(a) is made for the following property interest (see instructions for details):  
 1. The value of the property interest is \$\_\_\_\_\_.  
 2. The value of the property interest is \$\_\_\_\_\_.  
 3. The value of the property interest is \$\_\_\_\_\_.  
 4. The value of the property interest is \$\_\_\_\_\_.  
 5. The value of the property interest is \$\_\_\_\_\_.  
 6. The value of the property interest is \$\_\_\_\_\_.  
 7. The value of the property interest is \$\_\_\_\_\_.  
 8. The value of the property interest is \$\_\_\_\_\_.  
 9. The value of the property interest is \$\_\_\_\_\_.  
 10. The value of the property interest is \$\_\_\_\_\_.

**Section 3: Description of the election.** The election under Section 9113(a) is made for the following property interest (see instructions for details):  
 1. The value of the property interest is \$\_\_\_\_\_.  
 2. The value of the property interest is \$\_\_\_\_\_.  
 3. The value of the property interest is \$\_\_\_\_\_.  
 4. The value of the property interest is \$\_\_\_\_\_.  
 5. The value of the property interest is \$\_\_\_\_\_.  
 6. The value of the property interest is \$\_\_\_\_\_.  
 7. The value of the property interest is \$\_\_\_\_\_.  
 8. The value of the property interest is \$\_\_\_\_\_.  
 9. The value of the property interest is \$\_\_\_\_\_.  
 10. The value of the property interest is \$\_\_\_\_\_.

The election to tax a trust or similar arrangement for the sole use of the surviving spouse during the spouse's lifetime, or portion thereof, as a taxable transfer in the first decedent spouse's estate must be made by filling in oval 11 on the REV-1500 cover sheet and by completing Schedule O. Failure to fill in oval 11 and file Schedule O may result in the entire trust or similar arrangement being included as a taxable transfer in the estate of the surviving spouse. A separate Schedule O must be filed for each qualified trust or similar arrangement affected by an election to tax. Schedule O can be used for nonresident decedent estates, as well as resident decedent estates.

Section 9113(a) of the Inheritance & Estate Tax Act of 1991, as amended by Act 23 of 2000 provides for the inclusion of a trust or similar arrangement that benefits only the surviving spouse during the spouse's entire lifetime as a taxable transfer in the estate of the surviving spouse and not as a taxable transfer in the transferor's, or first decedent spouse's, estate. The tax on a qualified trust or life estate arrangement is not due until the death of the second spouse, at which time it becomes fully taxable in his or her estate at the rate(s) applicable to the remainder beneficiary(ies) as of the surviving spouse's date of death or the original testator's date of death, whichever is less. There will be no deduction of the original value of the survivor's expired life estate.

Section 9113(a) benefits the surviving spouse because the payment of tax on the decedent's assets is postponed until the death of the surviving spouse. In situations where the surviving spouse must rely on the trust assets for maintenance income, the trust assets are not depleted by the payment of tax, but instead are preserved in order to provide the maximum income, and principal should an invasion of the principal, if the instrument so authorizes, become necessary for the surviving spouse's benefit. Similarly, when the trust assets are comprised of real property and limited cash assets, the tax does not impose a burden which would necessitate the sale of the real property, which is often the residence of the surviving spouse.

The estate can elect to include such a trust, or similar arrangement, or portion thereof, as a taxable transfer in the transferor's, or first decedent spouse's estate. The election to tax in the estate

of the first decedent spouse can be advantageous for tax purposes if there are sufficient cash assets to pay the tax without imposing a burden on the surviving spouse. Although there are numerous considerations, including estate tax consequences, it may be advantageous to make the election to tax in the first estate since the value of the surviving spouse's interest in the trust or similar arrangement is subject to tax at the spousal rate of zero percent. Schedules K and M can be used to determine the value of the surviving spouse's interest.

Schedule O, which is only applicable to estates of decedents dying on or after January 1, 1995, must be completed if the election to tax the trust in the first decedent spouse's estate is made. It is not necessary to complete this schedule if all of the property received by the surviving spouse is transferred outright to the spouse without the incidents of a trust or other similar arrangement, or if the estate representative has determined that it would be more advantageous to allow the payment of the tax on the qualified trust or similar arrangement to be postponed as provided under the law until the death of the second spouse (see instructions for Schedule J).

The trust or similar arrangement for which an election to tax is being made must be clearly identified. The name of the trust, or the paragraph or item number of the instrument in which its terms are set forth should be entered on Schedule O in the section below the decedent's name and estate file number.

Values reported on this schedule must be consistent with Schedules K and/or M.

The value of all assets should be the fair market value on the date of the decedent's death net of any deductions allocable against the interests passing to the trust or similar arrangement.

**PART A: ALL INTERESTS PASSING TO THE QUALIFIED TRUST OR SIMILAR ARRANGEMENT**

List all property interests that pass from the decedent to a trust or similar arrangement for the sole use of the surviving spouse during the spouse's entire lifetime. Examples of these interests include, but are not limited to:

1. Assets passing under the decedent's will.
2. Assets passing by operation of law because of the designation of a beneficiary, such as IRA's, pensions, "in trust for" accounts, "payable on death" accounts, "transfer on death" accounts, etc.
3. Assets held in trust.
4. Annuity contracts.

If Schedule O includes a bequest of the residue or part of the residue of the decedent's estate, attach as an exhibit a computation showing how the value of the residue was determined.

**PART B: VALUE OF TRUST OR SIMILAR ARRANGEMENT FOR WHICH A SECTION 9113(A) ELECTION IS BEING MADE:**

List in Part B the value of a trust or similar arrangement that passes to the surviving spouse for the spouse's sole use during his or her entire lifetime for which a Section 9113(a) election is made. The value as calculated on Schedules K and M, net of any deductions allocable to the surviving spouse's interest, should be listed. Specific reference should be made to items listed in Part A to allow cross reference of the items. If the election is made for more than one trust, please specifically identify the individual trusts.

# REGISTER OF WILLS

## ADAMS (01)

Courthouse  
Rm. 102  
111-117 Baltimore St.  
Gettysburg, PA 17325-2398  
(717) 334-6781, Ext. 394

## ALLEGHENY (02)

City-County Building  
Rm. 216  
414 Grant St.  
Pittsburgh, PA 15219-2471  
(412) 350-7318

## ARMSTRONG (03)

Courthouse  
500 Market St.  
Kittanning, PA 16201  
(724) 548-3220

## BEAVER (04)

Courthouse  
810 Third St.  
Beaver, PA 15009  
(724) 728-5700, Ext. 272

## BEDFORD (05)

Courthouse  
200 S. Juliana  
Bedford, PA 15522  
(814) 623-4836

## BERKS (06)

Berks Co. Services Ct.  
633 Court St., 2nd Fl.  
Reading, PA 19601-3581  
(610) 478-6600

## BLAIR (07)

Courthouse  
423 Allegheny St.  
Suite 145  
PO BOX 659  
Hollidaysburg, PA 16648  
(814) 693-3095

## BRADFORD (08)

Courthouse  
310 Main St.  
Towanda, PA 18848  
(570) 265-1702

## BUCKS (09)

Courthouse  
55 E. Court St.  
Doylestown, PA 18901  
(215) 348-6265

## BUTLER (10)

Courthouse  
124 W. Diamond St.  
PO BOX 1208  
Butler, PA 16003-1208  
(724) 284-1409

## CAMBRIA (11)

Courthouse  
200 S. Center St.  
Ebensburg, PA 15931  
(814) 472-1433

## CAMERON (12)

Courthouse  
20 E. 5th St.  
Emporium, PA 15834  
(814) 486-3349

## CARBON (13)

Courthouse  
4 Hazard Sq.  
PO BOX 286  
Jim Thorpe, PA 18229  
(570) 325-2261

## CENTRE (14)

Clerk of Orphans Ct.  
Willowbank Ofc. Bldg.  
414 Holmes Ave.  
Ste. 2  
Belleville, PA 16823  
(814) 355-6724

## CHESTER (15)

Courthouse  
2 N. High St., Ste. 109  
West Chester, PA 19380-3073  
(610) 344-4739

## CLARION (16)

Courthouse  
421 Main St.  
Clarion, PA 16214  
(814) 226-4000, Ext. 2500

## CLEARFIELD (17)

Courthouse  
1 N. Second St.  
PO BOX 361  
Clearfield, PA 16830  
(814) 765-2641 Ext. 23

## CLINTON (18)

Courthouse  
230 E. Water St.  
PO BOX 943  
Lock Haven, PA 17745  
(570) 893-4020

## COLUMBIA (19)

Courthouse  
35 W. Main St.  
PO BOX 380  
Bloomsburg, PA 17815  
(570) 389-5632

## CRAWFORD (20)

Courthouse  
903 Diamond Pk.  
Meadville, PA 16335  
(814) 333-7338

## CUMBERLAND (21)

Courthouse  
1 Courthouse Sq.  
Carlisle, PA 17013-3387  
(717) 240-6345

## DAUPHIN (22)

Courthouse  
Rm. 103  
Front & Market Sts.  
Harrisburg, PA 17101  
(717) 255-2657

## DELAWARE (23)

Government Center  
Rm. 102  
201 W. Front St.  
Media, PA 19063-2708  
(610) 891-4400

## ELK (24)

Courthouse  
240 Main Street  
PO BOX 314  
Ridgway, PA 15853  
(814) 776-5349

## ERIE (25)

Courthouse  
Room 122  
140 W. 6th St.  
Erie, PA 16501  
(814) 451-6258

## FAYETTE (26)

Courthouse  
61 E. Main St.  
Uniontown, PA 15401  
(724) 430-1206

## FOREST (27)

Courthouse  
526 Elm St. #2  
Tionesta, PA 16353  
(814) 755-3526

## FRANKLIN (28)

Courthouse  
157 Lincoln Way E.  
Chambersburg, PA 17210  
(717) 261-3872

## FULTON (29)

Courthouse  
201 N. 2nd St.  
McConnellsburg, PA 17233  
(717) 485-4212

## GREENE (30)

Courthouse  
10 E. High St.  
Waynesburg, PA 15370  
(724) 852-5283

## HUNTINGDON (31)

Courthouse  
223 Penn St.  
Huntingdon, PA 16652  
(814) 643-2740

## INDIANA (32)

Courthouse  
825 Phila. St.  
Indiana, PA 15701  
(724) 465-3860

## REGISTER OF WILLS

### JEFFERSON (33)

Courthouse  
200 Main St.  
Brookville, PA 15825  
(814) 849-1610

### JUNIATA (34)

Courthouse  
Bridge & Main Sts.  
PO BOX 68  
Mifflintown, PA 17059  
(717) 436-7709

### LACKAWANNA (35)

Scranton Electric Bldg.  
507 Linden St.  
Ste. 400  
Scranton, PA 18503  
(570) 963-6702

### LANCASTER (36)

Courthouse  
50 N. Duke St.  
PO Box 83480  
Lancaster, PA 17608  
(717) 299-8242

### LAWRENCE (37)

Courthouse  
430 Court St.  
New Castle, PA 16101  
(724) 656-2128

### LEBANON (38)

Courthouse  
Room 105  
400 S. 8th St.  
Lebanon, PA 17042  
(717) 228-4415

### LEHIGH (39)

Courthouse  
455 W. Hamilton St.  
Allentown, PA 18101  
(610) 782-3170

### LUZERNE (40)

Penn Place  
Ste. 231  
20 N. Pennsylvania Ave.  
Wilkes-Barre, PA 18701  
(570) 825-1672

### LYCOMING (41)

Courthouse  
48 W. Third St.  
Williamsport, PA 17701  
(570) 327-2263

### MCKEAN (42)

Courthouse  
500 W. Main St.  
PO BOX 202  
Smethport, PA 16749  
(814) 887-5571 Ext. 272

### MERCER (43)

112 Courthouse  
Mercer, PA 16137  
(724) 662-3800

### MIFFLIN (44)

Courthouse  
20 N. Wayne St.  
Lewistown, PA 17044  
(717) 242-1449

### MONROE (45)

Courthouse  
7th & Monroe Sts.  
Stroudsburg, PA 18360  
(570) 517-3354

### MONTGOMERY (46)

Courthouse  
Swede & Airy Sts.  
PO BOX 311  
Norristown, PA 19404  
(610) 278-3400

### MONTOUR (47)

Courthouse  
29 Mill St.  
Danville, PA 17821  
(570) 271-3012

### NORTHAMPTON (48)

Courthouse  
669 Washington St.  
Easton, PA 18042  
(610) 559-3094  
(610) 559-3092

### NORTHUMBER- LAND (49)

Courthouse  
201 Market St.  
Sunbury, PA 17801  
(570) 988-4143

### PERRY (50)

Courthouse  
Center Square  
PO Box 223  
New Bloomfield, PA 17068  
(717) 582-2131

### PHILADELPHIA (51)

Room 180, City Hall  
Philadelphia, PA 19107  
(215) 686-6250

### PIKE (52)

Courthouse  
506 Broad St.  
Milford, PA 18337  
(570) 296-3508

### POTTER (53)

Courthouse  
1 E. 2nd St., Rm. 120  
Coudersport, PA 16915  
(814) 274-8370

### SCHUYLKILL (54)

Courthouse  
401 N. 2nd. St.  
Pottsville, PA 17901  
(570) 628-1382

### SNYDER (55)

Courthouse  
9 W. Market St.  
PO BOX 217  
Middleburg, PA 17842  
(570) 837-4225

### SOMERSET (56)

Courthouse  
111 E. Union St.  
Ste. 170  
Somerset, PA 15501  
(814) 445-1548

### SULLIVAN (57)

Courthouse  
Main & Muncy Sts.  
Laporte, PA 18626  
(570) 946-7351

### SUSQUEHANNA (58)

Courthouse Square  
PO BOX 218  
Montrose, PA 18801  
(570) 278-4600

### TIOGA (59)

Courthouse  
116 Main St.  
Wellsboro, PA 16901  
(570) 724-9260

### UNION (60)

Courthouse  
103 S. Second St.  
Lewisburg, PA 17837  
(570) 524-8761

### VENANGO (61)

Courthouse  
1168 Liberty St.  
PO BOX 831  
Franklin, PA 16323  
(814) 432-9534

### WARREN (62)

Courthouse  
204 Fourth Ave.  
Warren, PA 16365  
(814) 728-3430

### WASHINGTON (63)

Courthouse  
1 S. Main St.  
Ste. 1002  
Washington, PA 15301  
(724) 228-6775

### WAYNE (64)

Courthouse  
925 Court St.  
Honesdale, PA 18431  
(570) 253-5970 Ext. 212

### WESTMORELAND (65)

Courthouse  
2 N. Main St.  
Ste. 301  
Greensburg, PA 15601  
(724) 830-3177

### WYOMING (66)

Courthouse  
1 Courthouse Sq.  
Tunkhannock, PA 18657  
(570) 836-3200

### YORK (67)

York Co. Judicial Ctr.  
45 N. George St.  
York, PA 17401  
(717) 771-9371

Numbers in parentheses represent county codes

## REVENUE DISTRICT OFFICES

The location of these offices may change. To verify the location of an office, please call the number listed for that office.  
 TT# 1-800-447-3020 (Services for taxpayers with special hearing and/or speaking needs only.)

| LOCATION                                                                                                                                    | COUNTIES SERVED                                                  | LOCATION                                                                                                                                        | COUNTIES SERVED                                               |
|---------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|
| <b>Altoona</b><br>Cricket Field Plaza<br>Suite 204<br>615 Howard Avenue<br>Altoona, PA 16601-4867<br><b>(814) 946-7310</b>                  | Blair, Centre, Fulton, Huntingdon, and Mifflin                   | <b>Philadelphia</b><br>Room 201<br>State Office Building<br>1400 West Spring Garden St.<br>Philadelphia, PA 19130-4007<br><b>(215) 560-2056</b> | Philadelphia                                                  |
| <b>Bethlehem</b><br>44 East Broad St.<br>Bethlehem, PA 18018-5998<br><b>(610) 861-2000</b>                                                  | Bucks, Lehigh, and Northampton                                   | <b>Pittsburgh</b><br>Suite 104<br>State Office Building<br>300 Liberty Avenue<br>Pittsburgh, PA 15222-1210<br><b>(412) 565-7540</b>             | Greene and Washington                                         |
| <b>Erie</b><br>448 West 11th St.<br>Erie, PA 16501-1501<br><b>(814) 871-4491</b>                                                            | Cameron, Crawford, Elk, Erie, Forest, McKean, Potter, and Warren | <b>Pittsburgh</b><br>216 City County Building<br>Pittsburgh, PA 15219-2452<br><b>(412) 565-3513</b>                                             | Allegheny                                                     |
| <b>Greensburg</b><br>2nd Floor<br>15 West Third St.<br>Greensburg, PA 15601-3003<br><b>(724) 832-5386</b>                                   | Armstrong, Fayette, and Westmoreland                             | <b>Pottsville</b><br>115 South Centre St.<br>Pottsville, PA 17901-3047<br><b>(570) 621-3175</b>                                                 | Carbon and Schuylkill                                         |
| <b>Harrisburg</b><br>Lobby<br>Strawberry Square<br>Harrisburg, PA 17128-0101<br><b>(717) 783-1405</b>                                       | Cumberland, Dauphin, Lebanon, and Perry                          | <b>Reading</b><br>Suite 239<br>625 Cherry St.<br>Reading, PA 19602-1186<br><b>(610) 378-4401</b>                                                | Berks and Chester                                             |
| <b>Johnstown</b><br>3rd Floor<br>345 Main St.<br>Johnstown, PA 15901-1641<br><b>(814) 533-2495</b>                                          | Bedford, Cambria, Clearfield, Indiana, Jefferson, and Somerset   | <b>Scranton</b><br>Room 305, Samters Building<br>101 Penn Avenue<br>Scranton, PA 18503-1970<br><b>(570) 963-4585</b>                            | Lackawanna, Luzerne, Monroe, Pike, Susquehanna, and Wayne     |
| <b>New Castle</b><br>103 South Mercer St.<br>New Castle, PA 16101-3849<br><b>(724) 656-3203</b>                                             | Beaver, Butler, Clarion, Lawrence, Mercer, and Venango           | <b>Sunbury</b><br>535 Chestnut St.<br>Sunbury, PA 17801-2834<br><b>(570) 988-5520</b>                                                           | Columbia, Juniata, Montour, Northumberland, Snyder, and Union |
| <b>Norristown</b><br>2nd Floor<br>Stoney Creek Office Center<br>151 West Marshall St.<br>Norristown, PA 19401-4739<br><b>(610) 270-1780</b> | Delaware and Montgomery                                          | <b>Williamsport</b><br>440 Little League Blvd.<br>Williamsport, PA 17701-5055<br><b>(570) 327-3475</b>                                          | Bradford, Clinton, Lycoming, Sullivan, Tioga, and Wyoming     |
|                                                                                                                                             |                                                                  | <b>York</b><br>140 North Duke St.<br>York, PA 17401-1110<br><b>(717) 845-6661</b>                                                               | Adams, Franklin, Lancaster, and York                          |

INTERNET ADDRESS     [www.revenue.state.pa.us](http://www.revenue.state.pa.us)

## DOCUMENTATION CHECKLIST

Attaching the documents indicated below will help us to process tax returns more efficiently. If the Schedules in the left column are being used in a tax return, the preparer must include the appropriate documentation as indicated in the right column. Failure to do so may delay the processing of the tax return, and may result in an unfavorable assessment of tax.

**If the decedent's will and codicils were probated, copies must be submitted.**

| Check Blocks:                             | Documentation Required                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|-------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4a. Future Interest Compromise            | Schedule M, see below                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 5a. Federal Estate Tax Return Required    | Form 706, Federal Estate Tax Return                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 6. Decedent Died Testate                  | Complete copy of will and all codicils                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 7. Decedent Maintained Living Trust       | Complete copy of trust instrument                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 9. Litigation Proceeds Received           | Copies of court orders indicating the amount of the distribution/award, and the allocation of wrongful death/survival awards, the date the proceeds were actually received by the estate                                                                                                                                                                                                                                                                           |
| 11. Election to Tax Under Section 9113(a) | Schedule O, Parts A and B completed, will and/or trust instrument                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Schedules:</b>                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Schedule A                                | Proof of fair market value, such as a qualified appraisal, settlement sheets, or agreements of sale prepared for the sale of the property. Copies of deeds for property in which the decedent held a fractional interest.                                                                                                                                                                                                                                          |
| Schedule B                                | Summaries received from brokers, financial institutions, or valuation services                                                                                                                                                                                                                                                                                                                                                                                     |
| Schedule C                                | Proof of fair market value of the decedent's interest, such as a qualified appraisal. See Page 10 for a more specific list.                                                                                                                                                                                                                                                                                                                                        |
| Schedule D                                | Copies of amortization schedules or any other documents used in valuing the decedent's interest                                                                                                                                                                                                                                                                                                                                                                    |
| Schedule E                                | Appraisals of assets valued at \$3,000 or more, or collections valued at \$10,000 or more. Statements from financial institutions. Settlement agreements or court orders which resolve litigation commenced by or on behalf of the decedent which results in an award.                                                                                                                                                                                             |
| Schedule F                                | Copies of statements from financial institutions. Copies of deeds for jointly held real property. Documentation showing the date the asset was placed in joint ownership.                                                                                                                                                                                                                                                                                          |
| Separate Billing Requested                | Complete description of jointly-held assets, including the name of the financial institution, account number, balance as of the date of death, the date the account was created in joint ownership, and the balance as of the date of death. For jointly owned real property, include a copy of the deed, and proof of fair market value (See Schedule A above). Name and current address of the surviving joint owner(s), and their relationship to the decedent. |
| Schedule G                                | Copy of deed and proof of fair market value for real property. Documentation which verifies fair market value for other types of assets. Copies of annuity or retirement contracts. Documentation showing the date the asset was transferred.                                                                                                                                                                                                                      |
| Schedule H                                | Copies of bills for reasonable funeral expenses are NOT necessary. Copies of receipts for customary administrative expenses are also NOT necessary. However, copies of all bills and receipts should be maintained should it be necessary for the Department to determine if a joint tenant or transferee is entitled to claim a deduction.                                                                                                                        |
| Schedule I                                | Copies of statements which provide proof of the decedent's liability as of the date of death.                                                                                                                                                                                                                                                                                                                                                                      |
| Schedule J                                | Copy of birth certificate for decedents whose estate includes transfers under Section 9116(a)(1.2). Disclaimers if appropriate. Family Settlement agreements.                                                                                                                                                                                                                                                                                                      |
| Schedule K                                | Will and/or trust instrument                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Schedule M                                | Will and/or trust instrument. Copies of the estate representatives' calculations of the trust estate and tax due. Copies of purchased actuarial calculations. Statements furnished by the estate representative or trustee concerning the general health and financial needs of each of the beneficiaries. Form 706, if the estate was required to file with the IRS.                                                                                              |

## GLOSSARY

**Beneficiary**

Recipient of assets as a result of the death of a decedent, either by will or transfer.

**Codicil**

A supplement or an addition to a will, authenticated by the decedent.

**Intangible Property**

Property that represents a right, rather than a physical object, such as stocks, bonds, bank accounts, promissory notes, or mortgages.

**Inter-Vivos Transfers**

A transfer of property during the life of the owner.

**Intestacy**

The state or condition of dying without having made a valid will.

**Jointly-owned as Tenants by the Entireties**

A form of ownership created between a husband and wife and by which together they hold title to the whole property with right of survivorship. At the death of one of the owners, the survivor continues to hold title to the entire property.

**Jointly-owned as Tenants in Common**

A form of ownership whereby each owner holds an undivided interest in the property which, at the death of one of the owners, passes to the deceased person's heirs, either by will or intestacy.

**Jointly-owned with Right of Survivorship**

A form of ownership created between two or more individuals or entities, each party holding title to a fractional interest. At the death of one of the owners, the survivor(s) assume ownership of the decedent's interest in the property.

**Personal Representative**

Executor of decedent's will, or an administrator designated by the Register of Wills or Orphans' Court.

**Probate Assets**

All assets whose distribution is controlled by the decedent's will or the PA intestate statute.

**Non-Probate**

All assets whose distribution is controlled by a contract or written agreement entered into by the decedent prior to death.

**Tangible Property**

Property that can be touched or felt, a physical object.

**Testamentary**

Pertaining to a last will and testament.

**Transferee**

Person who receives something of value from the decedent by virtue of a transfer made prior to the decedent's death, or by virtue of a contract or signature card which provided for ownership to be transferred after the date of death.

# PENNSYLVANIA INHERITANCE TAX QUICK REFERENCE SHEET

## HISTORIC TAX RATES

| EFFECTIVE AS OF DATE OF DEATH          | SPOUSE | LINEAL | SIBLING | COLLATERAL* |
|----------------------------------------|--------|--------|---------|-------------|
| 04-07-1826 to 04-22-1846               | 0%     | 0%     | 2 1/2%  | 2 1/2%      |
| 04-23-1846 to 07-10-1917               | 0      | 0      | 5       | 5*          |
| 07-11-1917 to 05-04-1921               | 2      | 2      | 5       | 5*          |
| 05-05-1921 to 12-10-1951               | 2      | 2      | 10      | 10*         |
| 12-11-1951 to 12-29-1967 @ 4:00 PM     | 2      | 2      | 15      | 15*         |
| 12-29-1967 after 4:00 PM to 06-30-1994 | 6      | 6      | 15      | 15          |
| 07-01-1994 to 12-31-1994               | 3      | 6      | 15      | 15          |
| 01-01-1995 to 06-29-2000               | 0      | 6      | 15      | 15          |
| 07-01-2000 to PRESENT                  | 0      | 4.5**  | 12      | 15          |

\* UNTIL MAY 31, 1957, CHARITIES WERE CONSIDERED COLLATERAL BENEFICIARIES.

\*\* EFFECTIVE July 1, 2000 TRANSFERS FROM A CHILD, AGE 21 OR YOUNGER TO NATURAL OR ADOPTIVE PARENT, OR STEPPARENT IS AT ZERO TAX RATE.

## HISTORIC INTEREST RATES

| DATE OF DELINQUENCY      | ANNUAL RATE | DAILY FACTOR | DATE OF DELINQUENCY      | ANNUAL RATE | DAILY FACTOR |
|--------------------------|-------------|--------------|--------------------------|-------------|--------------|
| Before 05-29-1943        | 12          | .000329      | 05-29-1943 to 12-31-1981 | 6           | .000164      |
| 01-01-1982 to 12-31-1982 | 20          | .000548      | 01-01-1983 to 12-31-1983 | 16          | .000438      |
| 01-01-1984 to 12-31-1984 | 11          | .000301      | 01-01-1985 to 12-31-1985 | 13          | .000356      |
| 01-01-1986 to 12-31-1986 | 10          | .000274      | 01-01-1987 to 12-31-1987 | 9           | .000247      |
| 01-01-1988 to 12-31-1991 | 11          | .000301      | 01-01-1992 to 12-31-1992 | 9           | .000247      |
| 01-01-1993 to 12-31-1994 | 7           | .000192      | 01-01-1995 to 12-31-1998 | 9           | .000247      |
| 01-01-1999 to 12-31-1999 | 7           | .000192      | 01-01-2000 to 12-31-2000 | 8           | .000219      |
| 01-01-2001 to 12-31-2001 | 9           | .000247      | 01-01-2002 to 12-31-2002 | 6           | .000164      |
| 01-01-2003 to 12-31-2003 | 5           | .000137      | 01-01-2004 to 12-31-2004 | 4           | .000110      |
| 01-01-2005 to 12-31-2005 | 5           | .000137      | 01-01-2006 to 12-31-2006 | 7           | .000192      |

## HISTORIC DELINQUENCY PERIODS

### 1. ON ORIGINAL INHERITANCE TAX RETURNS:

- a. BEFORE 12-21-1965 ..... 12 MONTHS AFTER DEATH
- b. FROM 12-22-1965 to 06-16-1971 ..... 15 MONTHS AFTER DEATH
- c. FROM 06-17-1971 to DATE. .... 9 MONTHS AFTER DEATH

### 2. INHERITANCE TAX REMAINDER RETURNS: (for D.O.D. \*\*\* prior to December 13, 1982)

- a. ORIGINAL DECEDENT'S D.O.D. BEFORE 01-01-1962 ..... IMMEDIATELY UPON ACTUAL DISTRIBUTION TO REMAINDERMEN
- b. ORIGINAL DECEDENT'S D.O.D. AFTER 12-31-1961 ..... 3 MONTHS AFTER DEATH OF LIFE TENANT OR ELECTION TO PREPAY

### 3. ESTATE TAX BASED ON ORIGINAL FEDERAL #706 or PA-706:

- a. FROM 01-01-1962 to 10-02-1991 ..... 18 MONTHS AFTER DECEDENT'S D.O.D.
- b. FROM 10-03-1991 to Present \*\*\*\* ..... 9 MONTHS AFTER DECEDENT'S D.O.D.

\*\*\*\* For dates of death on or after July 1, 2002, the return is due 10 months after D.O.D. of decedent

### 4. ESTATE TAX BASED ON FINAL FEDERAL CLOSING LETTER:

- a. FROM 01-01-1962 to PRESENT ..... 30 DAYS AFTER DATE ON FCL\*\*\*\*

## FAMILY EXEMPTION ALLOWANCE

| EFFECTIVE DATES OF DEATH      | AVAILABLE ALLOWANCE |
|-------------------------------|---------------------|
| ACT OF 1851, AMENDED BY 1913  | \$300.00            |
| ACT OF 1917                   | \$500.00            |
| ACT OF 1949                   | \$750.00            |
| FROM 11-10-1959 to 05-04-1970 | \$1,000.00          |
| FROM 05-05-1970 to 06-26-1974 | \$1,500.00          |
| FROM 06-27-1974 to 01-29-1995 | \$2,000.00          |
| FROM 01-30-1995 to PRESENT    | \$3,500.00          |

\*\*\* D.O.D.= DATE OF DEATH  
\*\*\*\* FCL = FEDERAL CLOSING LETTER

Revised  
01/5/05