

## INDIVIDUALS WORKSHEET (Keep for your records.)

### PART A. 2016 PA ESTIMATED TAX WORKSHEET

1. Enter the amount of Pennsylvania taxable income you expect in 2016. Do not include your compensation from which your employer will withhold PA income tax. . . . . 1. \_\_\_\_\_
  2. Tax. Multiply the amount on Line 1 by 3.07% (0.0307). . . . . 2. \_\_\_\_\_
  3. Estimated 2016 credit for income tax to be paid to other states. . . . . 3. \_\_\_\_\_
  4. Estimated 2016 PA Employment Incentive Payment Tax Credit. . . . . 4. \_\_\_\_\_
  5. Estimated 2016 PA Job Creation Tax Credit. . . . . 5. \_\_\_\_\_
  6. Estimated 2016 PA Research and Development Tax Credit. . . . . 6. \_\_\_\_\_
  7. Estimated 2016 PA Film Production Tax Credit. . . . . 7. \_\_\_\_\_
  8. Estimated 2016 PA Keystone Innovation Zone Tax Credit. . . . . 8. \_\_\_\_\_
  9. Estimated 2016 PA Resource Enhancement and Protection Tax Credit. . . . . 9. \_\_\_\_\_
  10. Estimated 2016 PA Neighborhood Assistance Program Tax Credit. . . . . 10. \_\_\_\_\_
  11. Estimated 2016 PA Strategic Development Area Job Creation Tax Credit. . . . . 11. \_\_\_\_\_
  12. Estimated 2016 PA Educational Improvement Tax Credit. . . . . 12. \_\_\_\_\_
  13. Estimated 2016 PA Keystone Special Development Zone Tax Credit. . . . . 13. \_\_\_\_\_
  14. Estimated 2016 PA Historic Preservation Incentive Tax Credit. . . . . 14. \_\_\_\_\_
  15. Estimated 2016 Community-Based Services Tax Credit. . . . . 15. \_\_\_\_\_
  16. Estimated 2016 PA Organ and Bone Marrow Donor Tax Credit. . . . . 16. \_\_\_\_\_
  17. Other 2016 PA Schedule OC Credits not listed above. . . . . 17. \_\_\_\_\_
  18. Estimated 2016 Special Tax Forgiveness Credit. . . . . 18. \_\_\_\_\_
  19. Add Lines 3 through 18. . . . . 19. \_\_\_\_\_
  20. **TOTAL 2016 ESTIMATED TAX.** Subtract Line 19 from Line 2. . . . . 20. \_\_\_\_\_
  21. Enter 90% of Line 20. . . . . 21. \_\_\_\_\_
  22. Enter 100% of your PA taxable income for 2015. . . . . 22. \_\_\_\_\_
- NOTE:** If a part-year resident for 2015 or no return filed for 2015, skip Lines 22 through 26 and enter the amount from Line 21 on Line 27.
23. Figure your tax by multiplying Line 22 by 3.07% (0.0307). . . . . 23. \_\_\_\_\_
  24. Enter the amount of your expected 2016 withholdings including excess (over 3.07%) PA income tax you asked your employer to withhold. . . . . 24. \_\_\_\_\_
  25. Add Lines 19 and 24. . . . . 25. \_\_\_\_\_
  26. If Line 25 is less than Line 23, subtract Line 25 from Line 23 and enter the amount here.  
If Line 25 is more than Line 23, enter a 0 (zero). . . . . 26. \_\_\_\_\_
  27. Enter the smaller of Line 21 or 26. . . . . 27. \_\_\_\_\_
  28. If you are a non-PA resident, include income tax to be withheld by your PA S corporation or partnership. . . . . 28. \_\_\_\_\_
  29. Subtract Line 28 from Line 27. . . . . 29. \_\_\_\_\_
  30. **TOTAL REQUIRED ANNUAL ESTIMATED TAX.** If Line 29 is \$246 or more, enter it here.  
This is the amount of total estimated tax payments you are required to make for 2016.  
If Line 29 is less than \$246, you are not required to make estimated payments. . . . . 30. \_\_\_\_\_

**NOTE:** The department will apply your credit from your 2015 PA PIT return on the due date of your 2015 PA return. If your 2015 credit is greater than your first 2016 installment payment, it is not necessary that you file your first estimated form. The department does not require a 2016 PA PIT estimated form until you must make a payment to your estimated account.

### PART B. 2016 AMENDED PA ESTIMATED TAX SCHEDULE

1. Amended estimated tax. . . . . 1. \_\_\_\_\_
2. Amount of 2015 overpayment applied to 2016 estimated tax. . . . . 2. \_\_\_\_\_
3. Estimated tax payments you made to date. . . . . 3. \_\_\_\_\_
4. Total (add Lines 2 and 3). . . . . 4. \_\_\_\_\_
5. Unpaid balance (subtract Line 4 from Line 1). . . . . 5. \_\_\_\_\_

### PART C. 2016 RECORD OF ESTIMATED TAX PAYMENTS

Payment number	(a) Date	(b) Amount	(c) 2015 overpayment credit applied	(d) Total amount paid and credited [add (b) and (c)]
1				
2				
3				
4				
Total				

**PA NONRESIDENT WITHHOLDING TAX  
 WORKSHEET FOR PARTNERSHIPS AND PA S CORPORATIONS  
 (Keep for your records.)**

**PART A. 2016 PA NONRESIDENT WITHHOLDING**

1. Enter the 2016 PA-taxable income the partnership or PA S corporation expects to realize from PA sources. . . . . 1. \_\_\_\_\_
2. Enter the 2015 PA-taxable income the entity realized from PA sources and reported on its 2015 PA-20S/PA-65. Otherwise, use Line 1 above. . . . . 2. \_\_\_\_\_
3. Enter the smaller of Line 1 or Line 2. . . . . 3. \_\_\_\_\_
4. Nonresident PA-source nonresident withholding. Multiply Line 3 by 3.07% (0.0307). . . . . 4. \_\_\_\_\_

**PART B. 2016 AMENDED PA NONRESIDENT WITHHOLDING TAX SCHEDULE  
 (USE IF THE TAX CHANGES DURING THE YEAR)**

1. Amended nonresident withholding. . . . . 1. \_\_\_\_\_
2. Nonresident withholding payments made to date of amending. . . . . 2. \_\_\_\_\_
3. Unpaid balance (subtract Line 2 from Line 1). . . . . 3. \_\_\_\_\_

**PART C. 2016 RECORD OF NONRESIDENT WITHHOLDING TAX PAYMENTS** (If more than six, make a copy of this worksheet)

Payment	(a) Date	(b) Amount	Payment	(a) Date	(b) Amount
1			4		
2			5		
3			6		
Total					

**PART D. 2016 FINAL NONRESIDENT WITHHOLDING TAX WORKSHEET**

1. Enter the total PA-taxable income from PA sources from the 2016 PA-20S/PA-65. . . . . 1. \_\_\_\_\_
2. Enter the total nonresidents' distributive shares of Line 1 above, totaled from PA Schedules NRK-1. . . . . 2. \_\_\_\_\_
3. Total 2016 PA Nonresident Withholding. Multiply Line 2 by 3.07% (0.0307). . . . . 3. \_\_\_\_\_
4. Allowable PA Employment Incentive Payments Credit. . . . . 4. \_\_\_\_\_
5. Allowable PA Job Creation Tax Credit. . . . . 5. \_\_\_\_\_
6. Allowable PA Research and Development Tax Credit. . . . . 6. \_\_\_\_\_
7. Allowable PA Film Production Tax Credit. . . . . 7. \_\_\_\_\_
8. Allowable PA Keystone Innovation Zone Tax Credit. . . . . 8. \_\_\_\_\_
9. Allowable PA Resource Enhancement and Protection Tax Credit. . . . . 9. \_\_\_\_\_
10. Allowable PA Neighborhood Assistance Program Tax Credit. . . . . 10. \_\_\_\_\_
11. Allowable PA Strategic Development Area Job Creation Tax Credit. . . . . 11. \_\_\_\_\_
12. Allowable PA Educational Improvement Tax Credit. . . . . 12. \_\_\_\_\_
13. Allowable PA Keystone Special Development Zone Tax Credit. . . . . 13. \_\_\_\_\_
14. Allowable PA Historic Preservation Incentive Tax Credit. . . . . 14. \_\_\_\_\_
15. Allowable PA Community-Based Services Tax Credit. . . . . 15. \_\_\_\_\_
16. Allowable PA Organ and Bone Marrow Donor Tax Credit. . . . . 16. \_\_\_\_\_
17. Other PA Schedule OC Credits not listed above. . . . . 17. \_\_\_\_\_
18. Total Allowable Credits. Add Lines 4 through 17. . . . . 18. \_\_\_\_\_
19. The nonresidents' distributive share of Line 18 above from PA Schedules NRK-1. . . . . 19. \_\_\_\_\_
20. Total nonresident withholding paid for the taxable year. . . . . 20. \_\_\_\_\_
21. Total credits and withholding payments. Add Lines 18 and 20. . . . . 21. \_\_\_\_\_
22. Nonresident withholding due. Subtract Line 21 from Line 3. . . . . 22. \_\_\_\_\_

**THIS IS THE FINAL CATCH-UP PAYMENT. YOU MUST COMPLETE PA-20S/PA-65 SCHEDULE NW AND INCLUDE IT WITH FORM PA-20S/PA-65 FILED ON BEHALF OF THE S CORPORATION OR PARTNERSHIP. DO NOT FILE FORM REV-414 P/S WITH YOUR TAX RETURN. RETAIN FOR YOUR RECORDS ONLY.**

## ESTATES AND TRUSTS WORKSHEET (Keep for your records.)

### PART A. 2016 PA ESTIMATED TAX WORKSHEET

1. Enter the expected 2016 PA taxable income for the estate or trust. . . . . 1. \_\_\_\_\_
2. Estimated 2016 deductions for distributions. . . . . 2. \_\_\_\_\_
3. Estimated 2016 PA taxable estate or trust income. Subtract Line 2 from Line 1. . . . . 3. \_\_\_\_\_
4. Estimated 2016 PA estate or trust tax. Multiply Line 3 by 3.07% (0.0307). . . . . 4. \_\_\_\_\_
5. Estimated Nonresident Tax Withheld if the estate or trust is a shareholder in a PA S corporation. For a NONRESIDENT estate or trust ONLY. . . . . 5. \_\_\_\_\_
6. Estimated Credit for Income Tax Paid to Other States. . . . . 6. \_\_\_\_\_
7. Estimated PA Employment Incentive Payment Credits. . . . . 7. \_\_\_\_\_
8. Estimated PA Job Creation Tax Credit. . . . . 8. \_\_\_\_\_
9. Estimated PA Research and Development Tax Credit. . . . . 9. \_\_\_\_\_
10. Estimated PA Film Production Tax Credit. . . . . 10. \_\_\_\_\_
11. Estimated PA Keystone Innovation Zone Tax Credit. . . . . 11. \_\_\_\_\_
12. Estimated PA Resource Enhancement and Protection Tax Credit. . . . . 12. \_\_\_\_\_
13. Estimated PA Neighborhood Assistance Program Tax Credit. . . . . 13. \_\_\_\_\_
14. Estimated PA Strategic Development Area Job Creation Tax Credit. . . . . 14. \_\_\_\_\_
15. Estimated PA Educational Improvement Tax Credit. . . . . 15. \_\_\_\_\_
16. Estimated PA Keystone Special Development Zone Tax Credit. . . . . 16. \_\_\_\_\_
17. Estimated PA Historic Preservation Incentive Tax Credit. . . . . 17. \_\_\_\_\_
18. Estimated PA Community-Based Services Tax Credit. . . . . 18. \_\_\_\_\_
19. Estimated PA Organ and Bone Marrow Donor Tax Credit. . . . . 19. \_\_\_\_\_
20. Other PA Schedule OC Credits not listed above. . . . . 20. \_\_\_\_\_
21. Estimated Other PA Tax Withheld. . . . . 21. \_\_\_\_\_
22. Total Estimated Credits. Add Lines 5 through 21. . . . . 22. \_\_\_\_\_
23. **TOTAL 2016 ESTATE OR TRUST ESTIMATED TAX.** Subtract Line 22 from Line 4. . . . . 23. \_\_\_\_\_
24. Enter 90% of Line 23. . . . . 24. \_\_\_\_\_
25. Enter 100% of the 2015 net PA taxable income of the estate or trust, after the distributions deductions, from its PA-41. (\$0 if no return filed in 2015) . . . . . 25. \_\_\_\_\_
26. Figure the tax by multiplying Line 25 by 3.07% (0.0307). . . . . 26. \_\_\_\_\_
27. **TOTAL REQUIRED ANNUAL ESTIMATED TAX FOR THE ESTATE OR TRUST.** Enter the smaller of Line 24 or 26. . . . . 27. \_\_\_\_\_

**NOTE:** If Line 27 is less than \$246, the estate or trust generally does not have to make estimated tax payments.

**CAUTION:** If Line 27 is less than \$246, the estate or trust may still be subject to estimated underpayment penalties if the estate or trust's tax liability for 2016 after payments and credits is more than \$246. If the estate or trust has unexpected income or income grows to an amount in excess of \$8,000 with no payments or credits being scheduled for the tax year, the estate or trust should immediately file an amended declaration and make estimated tax payments accordingly.

**NOTE.** The department will apply the credit from the 2015 PA-41 form as of the due date of the 2015 PA-41 form. If the 2015 credit is greater than the first 2016 installment payment, it is not necessary to file the first estimated form. The department does not require a 2016 estimated form until you must make a PA PIT estimated installment payment on behalf of the estate or trust.

### PART B. 2016 AMENDED PA ESTIMATED TAX SCHEDULE (USE IF ESTIMATED TAX CHANGES DURING THE YEAR)

1. Amended estimated tax. . . . . 1. \_\_\_\_\_
2. Amount of 2015 overpayment applied to 2016 estimated tax and payments to date. . . . . 2. \_\_\_\_\_
3. Estimated tax payments to date. . . . . 3. \_\_\_\_\_
4. Total (add Lines 2 and 3). . . . . 4. \_\_\_\_\_
5. Unpaid balance (subtract Line 4 from Line 1). . . . . 5. \_\_\_\_\_

### PART C. 2016 RECORD OF ESTIMATED TAX PAYMENTS

Payment number	(a) Date	(b) Amount	(c) 2015 overpayment credit applied	(d) Total amount paid and credited [add (b) and (c)]
1				
2				
3				
4				
Total				

## INSTRUCTIONS FOR WITHHOLDING PA PERSONAL INCOME TAX FROM NONRESIDENT OWNERS BY PARTNERSHIPS AND PA S CORPORATIONS

### PART 1. GENERAL INSTRUCTIONS

Partnerships and PA S corporations with taxable PA-source income are:

- Jointly liable with their nonresident partners and shareholders for payment of tax on such income to the extent allocable to the nonresidents; and
- Authorized and required to withhold such tax from their nonresident owners and remit the tax to Pennsylvania.

The imposition of the tax against the partnership or PA S corporation does not change the filing requirements or the tax liability of its nonresident owners.

The nonresidents take credit for the tax withheld on their annual returns and treat their income from the partnership or PA S corporation as income subject to withholding in calculating any other personal estimated taxes. The nonresidents may not deduct their personal estimated tax payments from the tax imposed on the partnership or PA S corporation.

### NONRESIDENT PARTNER OR SHAREHOLDER

The terms nonresident partner and nonresident PA S corporation shareholder include only owners that are nonresident individuals, nonresident inter vivos or testamentary trusts or nonresident decedents' estates.

The entity may rely on its business records to determine the identity, the place of residence and the distributive share of income and losses of each partner or shareholder. The entity may rely on such records, unless and until the entity receives a notice furnished under federal temporary regulation § 1.6031(c)-1t.

### PART 2. PAYMENT OF NONRESIDENT WITHHOLDING

All partnerships and PA S corporations must collect and pay nonresident quarterly withholding tax. Use Part A and Part B of the REV-414(P/S), PA Nonresident Withholding Tax Worksheet for Partnerships and PA S Corporations to figure the correct amount of 2016 nonresident quarterly withholding tax. If the aggregate 2016 nonresident quarterly withholding tax will be less than \$500, the entity must pay within 30 days of the close of the taxable year.

If the aggregate 2016 nonresident quarterly withholding tax will be \$500 or more, the entity may either pay all of the nonresident tax with the first payment or pay in installments when due. Use this table to determine the amount and due date for each installment of nonresident tax. If the due date falls on a Saturday, Sunday or legal holiday, the due date is the next business workday. Interest on underpayments of nonresident quarterly withholding tax shall run from the due date to the 30th day following the close of the taxable year.

### FINAL CATCH-UP PAYMENT OF NONRESIDENT WITHHOLDING

If the tax of the nonresident owners exceeds the nonresident quarterly withholding tax payments, the partnership or PA S corporation must pay the deficiency by the date prescribed for filing the entity's PA-20S/PA-65 Information Return.

When submitting the final nonresident withholding (catch-up) payment for nonresident owners that are individuals, estates, or trusts, print the entity's federal employer identification number (FEIN) and 2016 Final Nonresident Withholding on the check or money order made payable to the PA Dept. of Revenue.

When using approved software, you must include the 2016 Nonresident Withholding Payment substitute voucher with a check or money order and submit with the PA-20S/PA-65 Information Return, PA-40 NRC or extension request.

### Fed/State e-File

The final nonresident withholding (catch-up) payment can only be filed electronically when submitted with the return. Visit [www.revenue.pa.gov](http://www.revenue.pa.gov) for more information.

### COLLECTION OF NONRESIDENT WITHHOLDING

If the partnership or PA S corporation maintains a drawing account for, or makes distributions or guaranteed payments to its nonresident partner or shareholder and the withdrawals or distributions are sufficient to cover the tax withheld, Pennsylvania law authorizes and requires the entity to deduct the tax from the drawing account or distribution when credited. Otherwise, the time and manner of collection of the tax withheld shall be a matter of settlement between the partnership or PA S corporation and its partners or shareholders.

### PART 3. STATEMENT OF NONRESIDENT WITHHOLDING

Each entity with income from sources within Pennsylvania must provide each of its nonresident owners with a PA-20S/PA-65 Schedule NRK-1 showing the owner's income (losses), credits and tax withheld.

### PART 4. FORMS COMPLETION INSTRUCTIONS

Use the REV-414 (P/S), PA Nonresident Tax Withholding Worksheet for Partnerships and PA S Corporations, to determine the nonresident quarterly withholding amount. Use the PA-40ES (P/S) pre-printed form from the department or PA-40ESR (F/C), Declaration of Estimated or Estimated Withholding Tax for Fiduciaries & Partnerships, tax forms to pay the 2016 nonresident quarterly withholding.

Use Part A and Part B of the REV-414(P/S), PA Nonresident Tax Withholding Worksheet for Partnerships and PA S Corporations, to figure the correct amount of 2016 nonresident quarterly withholding to pay. Use Part C to keep a record of nonresident quarterly withholding payments made and the amount of remaining

If the entity can reasonably determine that its aggregate nonresident withholding will exceed \$500 for the taxable year:	The required number of withholding installments is:	The entity should pay the following percentages of the withholding by the date shown or the next business day if the due date falls on a Saturday, Sunday or holiday.			
		By the 15th day of the 4th month	By the 15th day of the 7th month	By the 15th day of the 10th month	By the 15th day of the 1st month after the close of the tax year
Before the 1st day of the 4th month	4	25%	25%	25%	25%
After the last day of the 3rd month before the 1st of the 7th month	3		50%	25%	25%
After the last day of the 6th month before the 1st of the 10th month	2			75%	25%
After the last day of the 9th month	1				100%

nonresident quarterly payments. Use Part D to figure the correct balance of nonresident quarterly withholding due when filing the 2016 PA-20S/PA-65 Information Return. Use the PA-40ES (P/S) or PA-40ESR (F/C) forms for properly paying the nonresident quarterly withholding.

If the partnership or PA S corporation does not receive its preprinted Forms PA-40ES (P/S) forms or the forms are damaged, use the PA-40ESR (F/C) form. See Forms Ordering in Part 8. Failure to receive department-provided forms does not relieve a partnership or PA S corporation from filing and paying the tax.

#### **PA-40ESR (F/C), DECLARATION OF ESTIMATED TAX OR ESTIMATED WITHHOLDING TAX**

Partnerships or PA S corporations filing a nonresident quarterly withholding return for the first time should use the PA-40ESR (F/C) form. Thereafter, the department will provide preprinted PA-40ES (P/S) forms.

#### **IMPORTANT:**

When filing the PA-40ESR (F/C), enter the FEIN of the partnership or PA S corporation; never use the Social Security number of an owner.

Complete the other identification information on the left-hand side of the coupon. In the middle column, fill in the oval to indicate the account is for a partnership, association, or PA S corporation. In the right-hand column, enter the fiscal year information if applicable, as well as the amount of payment or declaration of tax (see instructions under Part 5 for specific information about how to complete these lines).

#### **PART 5. HOW TO COMPLETE PA-40ES (P/S) THE DECLARATION OF TENTATIVE NONRESIDENT WITHHOLDING TAX FORM**

There is a separate Form PA-40ES (P/S) form for each period. Submit the form only when a payment is due, and:

- Enter the amount calculated on Line 4, Part A of the REV-414 (P/S) form, in the Declaration of Nonresident Withholding Tax block;
- Enter the payment in the Amount of Your Payment block;
- Make the check or money order payable to PA Dept. of Revenue, printing the entity's FEIN and "2016 Nonresident Tax Payment" on the check or money order;
- Do not staple or attach the payment to Form PA-40ES (P/S);
- Mail the PA-40ES (P/S) form and check using the label provided;
- Fill in Part C, 2016 Record of Nonresident Withholding Tax Payments, on the REV-414 (P/S) form.

Do not use the PA-40ESR (F/C) form or any other facsimile form when you can use a preprinted PA-40ES (P/S) form.

Use only the properly dated PA-40ES (P/S) form for each nonresident quarterly withholding payment.

#### **IMPORTANT:**

The department personalizes each PA-40ES (P/S) form with the partnership or PA S corporation identification information, including an encrypted version of the entity's FEIN in the unique line of information that the department uses to post the payments. **DO NOT GIVE THESE FORMS TO ANY OTHER TAXPAYER. THIS MAY CAUSE THE ENTITY'S PAYMENT TO BE APPLIED TO AN INCORRECT ACCOUNT.**

**DO NOT MAKE CORRECTIONS ON YOUR PA-40ES (P/S) FORMS. IF THE PREPRINTED INFORMATION IS INCORRECT, COMPLETE A PA-40ES CORRECTION FORM, (FORM REV-459) and mail it to:**

PA DEPARTMENT OF REVENUE  
BUREAU OF INDIVIDUAL TAXES  
PIT DELINQUENT TAX DIVISION  
PO BOX 280510  
HARRISBURG PA 17128-0510

**DO NOT USE THIS ADDRESS TO SEND PAYMENTS.**

The department will only provide new forms when you make a change to your tax identification number or name. The department will make address changes for the next year's nonresident quarterly withholding forms.

#### **PART 6. AMENDING NONRESIDENT QUARTERLY WITHHOLDING PAYMENTS**

The partnership or PA S corporation may have a change in income or credits during the year that would require it to change or amend its nonresident quarterly payments. To amend, refigure the nonresident tax using the REV-414(P/S), PA Nonresident Withholding Tax Worksheet for Partnerships and PA S Corporations. Then subtract the payments made to date. Make the remaining payments using the table.

#### **PART 7. PENALTY FOR FAILURE TO WITHHOLD**

Pennsylvania law imposes a 5 percent penalty for failure to pay on or before the due date the quarterly withholding on the distributive PA taxable income of nonresident partners and shareholders. The penalty is 5 percent per month or fraction thereof, to a maximum of 50 percent, of the nonresident quarterly withholding due.

#### **SAFE HARBOR RULES**

The department will not impose the penalty when:

1. The total timely nonresident withholding payments and credits are at least equal to an amount calculated using the current year's tax rate times the net taxable income of nonresident partners or shareholders on its prior year's information return (this exception does not apply if no return was filed in the prior year); or
2. For each installment period, the timely nonresident withholding tax payments and credits are at least 90 percent of the actual tax due on the income earned or received by the nonresident partners or shareholders for each installment period.

#### **PART 8. FORMS ORDERING**

If the partnership or PA S corporation did not receive its preprinted forms or they were damaged or lost, order PA-40ESR (F/C) forms. For answers to common questions and to obtain other tax forms, schedules and instructions from the department, you may:

- Visit the department's website at [www.revenue.pa.gov](http://www.revenue.pa.gov);
- Send email requests for forms to the department at [ra-forms@pa.gov](mailto:ra-forms@pa.gov); or
- Call 1-888-PATAXES (1-888-728-2937). Within the local Harrisburg area, call 717-425-2533.

Send written requests for Form PA-40ESR (F/C) to:

PA DEPARTMENT OF REVENUE  
TAX FORMS SERVICE UNIT  
1854 BROOKWOOD STREET  
HARRISBURG PA 17104-2244

**DO NOT USE THIS ADDRESS TO SEND PAYMENTS.**

Send written requests for preprinted PA-40ES (P/S) forms to:

PA DEPARTMENT OF REVENUE  
BUREAU OF INDIVIDUAL TAXES  
PIT DELINQUENT TAX DIVISION  
PO BOX 280510  
HARRISBURG PA 17128-0510

**DO NOT USE THIS ADDRESS TO SEND PAYMENTS.**

You may also contact a Revenue district office for forms or assistance. These offices are listed on the reverse side of the REV-414 (P/S), PA Nonresident Tax Withholding Worksheet for Partnerships and PA S Corporations.

#### **PART 9. MAILING INSTRUCTIONS**

Completed coupons should be mailed to the department using the preprinted address labels provided by the department or the address printed on the reverse side of the PA-40ESR coupon.

## INSTRUCTIONS FOR ESTIMATING PA PERSONAL INCOME TAX (FOR INDIVIDUALS ONLY)

Estimated tax is the method used to pay tax on income that is not subject to withholding such as:

- Wages for domestic service;
- Tips received from customers;
- Wages paid to residents who are seamen engaged in interstate or intercoastal trade or who work in Indiana, Maryland, New Jersey, Ohio, Virginia and West Virginia when PA income tax is not withheld by the employer;
- Earnings from self-employment or profits made in a trade, profession, business or farming;
- Gains from the sale, exchange or disposition of property;
- Interest and dividends;
- Rents and royalties;
- Gambling and lottery winnings (except PA Lottery winnings); and
- Income derived from estates and trusts.

### PART 1. WHO MUST MAKE ESTIMATED TAX PAYMENTS

The estimated tax rules apply to:

- Residents and part-year residents of Pennsylvania; and
- Nonresidents of Pennsylvania (or residents of other countries) who expect to have taxable income from sources within Pennsylvania.

Except for farmers as explained below, you must make PA estimated tax payments if:

1. You reasonably expect, after subtracting your withholding and credits, that you would owe at least \$246 (\$8,000 of income not subject to employer withholding) in tax for 2016, and
2. You can reasonably expect your withholdings and allowable credits to be less than the smaller of:
  - Ninety percent of the tax to be shown on your 2016 tax return; or
  - The product of multiplying the PA taxable income shown on your 2015 PA tax return by 3.07 percent (0.0307). This calculation can be used only by taxpayers who were full-year PA residents in 2015.

Example: You expect your 2016 tax liability to be \$20,000. Ninety percent of this amount is \$18,000. You were a full-year resident in 2015, and your 2015 PA taxable income times the 2016 tax rate of 3.07 percent is \$16,000. If you reasonably expect your amount of 2016 tax withheld and other allowable credits to be less than \$16,000, you must make estimated payments. This is because you would owe more than \$246 after subtracting your expected withholdings and credits; your expected withholdings and credits would be less than 90 percent of your 2016 tax liability; and your expected withholdings and credits are less than your 2015 taxable income times the expected 2016 tax rate of 3.07 percent.

### CAUTION

A taxpayer cannot use the prior year's tax liability as this year's estimated tax to avoid underpayment penalty. SEE SAFE HARBOR RULES

Use these instructions and the REV-414(I), Individuals Worksheet, to determine your estimated tax. Use PA-40ES(I) or PA-40ESR(I), Declaration of Estimated Personal Income Tax forms, to declare and pay your estimated tax and credit your estimated tax to your account properly.

Part A and Part B of the REV-414(I) will help you figure the correct amount to pay. Use the Record of Estimated Tax Payments on the

REV-414(I) to keep track of the payments you have made and the amount of your remaining payments.

### PART 2. JOINT DECLARATION

A husband and wife may file a joint return declaration, unless:

1. They are separated under a decree of divorce or separate maintenance;
2. They have different taxable years;
3. One spouse is liable for child support;
4. One spouse claims one or more credits on PA Schedule OC; or
5. One spouse is otherwise required by the department to file a separate return. See the PA-40 Instruction Booklet for Married, Filing Separately filing status for details on who must file separate returns.

To avoid problems and delays in processing your income tax return, a husband and wife should file tax returns in the same manner as they made their estimated installment payments. If you and your spouse made joint estimated payments, file a joint return. If you and your spouse made separate estimated payments, please file separate returns claiming the proper amounts on each return. If you and your spouse need to file differently from the way you submitted your estimated payments, complete the REV-459B, Consent to Transfer, Adjust or Correct PA Estimated Personal Income Tax Account form, to adjust the estimated accounts.

### PART 3. PAYMENT DUE DATES

Use the following table to determine the due date and the amount of each installment. You may pay all of your estimated tax with your first payment or pay in installments when due. You may elect to apply your overpayment from your 2015 PA tax return against your 2016 estimated tax liability. If so, the department will apply your approved overpayment to the first installment, unless you notify the PA Department of Revenue in writing to apply your overpayment to another installment. When income is earned unevenly throughout the year, complete the REV-1630, Underpayment of Estimated Tax by Individuals form, to determine if you owe estimated underpayment penalty.

### FARMERS

If at least two-thirds of your gross income for 2016 is from farming, you may do one of the following:

- Pay all of your estimated tax by Jan. 15, 2017; or
- File your 2016 PA tax return by March 1, 2017 and pay the total tax due. In this case, 2016 estimated tax payments are not required.

### PART 4. HOW TO COMPLETE AND USE THE DECLARATION OF ESTIMATED PERSONAL INCOME TAX FORM

Individuals filing declarations for the first time should use the PA-40ESR(I) forms. Thereafter, the PA Department of Revenue will supply preprinted PA-40ES(I) forms. Failure to receive department-provided forms does not relieve taxpayers from filing and paying the tax.

You can eliminate the need to file a paper PA-40ES (I) form by making your estimated payments through electronic funds transfer (EFT) or by using a debit or credit card. For detailed information, visit [www.revenue.pa.gov](http://www.revenue.pa.gov).

If you first meet the requirement to make estimated tax payments:	The number of required installments is:	And you pay the following percentages of the estimated tax by the date shown or the next business day if the due date falls on a Saturday, Sunday or holiday.			
		April 15, 2016	June 15, 2016	Sept. 15, 2016	Jan. 15, 2017
Before April 1, 2016	4	25%	25%	25%	25%
After March 31, 2016, and before June 1, 2016	3		50%	25%	25%
After May 31, 2016, and before Sept. 1, 2016	2			75%	25%
After Aug. 31, 2016	1				100%

If you do not receive your preprinted PA-40ES(I) forms or they are lost or damaged, you may use the PA-40ESR(I) form, and request preprinted forms by writing to:

PA DEPARTMENT OF REVENUE  
BUREAU OF INDIVIDUAL TAXES  
PIT DELINQUENT TAX DIVISION  
PO BOX 280510  
HARRISBURG PA 17128-0510

**DO NOT SEND PAYMENTS TO THIS ADDRESS.**

Complete the name and identification information on the left-hand side of the coupon. In the right-hand column, enter the fiscal year information, if applicable, as well as the amount of payment or declaration of tax (see instructions in the following paragraph for specific information about how to complete these lines).

There is a separate PA-40ES(I) form for each due date. The due date is in the upper right corner. Please be sure you use the form with the correct due date. Complete and submit the form only if making a payment. To complete the declaration form and pay the estimated tax due:

- Enter the amount calculated on Line 30 of the REV-414(I), Individuals Worksheet, in the Declaration of Estimated Tax block, which is a required entry;
- Enter the amount you are remitting in the Amount of Your Payment area. The Amount of Your Payment is usually determined by taking the Declaration of Estimated Tax block divided by 4. Carryover credits from the previous tax year are deemed to be estimated tax payments made for the first period estimated taxes are due and should be subtracted from the payment amount for that period. Any carryover credit in excess of the amount of estimated taxes due for the first or subsequent period should be subtracted from the second or subsequent period estimated taxes due;
- Make your check or money order payable to the PA Dept. of Revenue;
- You must write the last four digits of your Social Security number and "2016 estimated tax payment" on your check or money order and the primary taxpayer's name on the check if using a check or money order that does include the primary taxpayer's name and address;
- Do not staple or attach your payment to the declaration;
- Mail your declaration and check using the enclosed label provided for your convenience. A preprinted form and label are provided for each installment;
- Fill in the Record of Estimated Tax Payments in Part C of your Individuals Worksheet, REV-414(I).

Do not use PA-40ESR(I) form or any other facsimile form when you can use your preprinted PA-40ES(I) forms. Please use only the properly dated form for each installment payment.

**IMPORTANT:**

The department personalized each of your PA-40ES(I) forms, Declaration of Estimated Personal Income Tax, with your name and address. To protect you from potential identity theft, your Social Security number has been encrypted on the form. Your PA-40ES(I) forms also have a unique line of information that the department uses to post your payment. **DO NOT GIVE YOUR FORMS TO OTHER TAXPAYERS. THIS MAY CAUSE YOUR PAYMENT TO BE APPLIED TO ANOTHER TAXPAYER'S ACCOUNT.**

**DO NOT MAKE CORRECTIONS ON YOUR PA-40ES (I) FORMS. IF THE PREPRINTED INFORMATION IS INCORRECT, COMPLETE A PA-40ES CORRECTION FORM, (REV-459) and mail it to:**

PA DEPARTMENT OF REVENUE  
BUREAU OF INDIVIDUAL TAXES  
PIT DELINQUENT TAX DIVISION  
PO BOX 280510  
HARRISBURG PA 17128-0510

**DO NOT SEND PAYMENTS TO THIS ADDRESS.**

It is possible to make certain changes to your account online. You can change your address or change your spouse's information by visiting [www.revenue.pa.gov](http://www.revenue.pa.gov). To make changes, you will need your Social Security number along with either your PA driver's license number or tax liability on last year's PA personal income tax return.

The department will only provide new estimated forms when you make a change to your name. Address changes will be made on next year's estimated forms.

**PART 5. AMENDING ESTIMATED TAX PAYMENTS**

You may have a change in income or credits during the year that requires you to change or amend your estimated payments.

To amend your estimated tax liability, first figure your estimated tax using Parts A and B of the estimated tax worksheet. Then subtract any overpayment from your 2015 PA tax return that you applied to your 2016 estimated account. Also, subtract any 2016 estimated payments that you already made. Your declaration of estimated tax should be amended on your PA-40ES(I) form. Make your remaining payments using the instructions for payment due dates on the front of this form.

**PART 6. PENALTY**

If you do not make sufficient estimated tax payments, you will owe estimated underpayment penalty (interest on the underpayment of estimated taxes for the time period the taxes remained unpaid). PA law imposes this penalty on each installment period when you did not pay at least 90 percent of the actual tax due. You calculate the penalty at the interest rate on the amount underpaid and the number of days that the amount was unpaid, but not beyond the due date for your tax return.

- PA law imposes this penalty when you did not make the payments on time and/or in the required amount.
- PA law imposes this penalty even if you have an overpayment on your 2016 PA tax return.

To calculate this interest penalty, obtain the REV-1630, Underpayment of Estimated Tax by Individuals, form from one of the department's Forms Ordering Services, or by going to the department's website, [www.revenue.pa.gov](http://www.revenue.pa.gov).

**SAFE HARBOR RULES**

The department will not impose the penalty when:

1. For each installment period, your timely estimated payment, withholding and credits total at least 90 percent of the actual tax due on the income earned or received in each installment period;
2. Your total timely estimated payments and credits are at least equal to an amount calculated using the current year's tax rate and the income shown on the prior year's annual PA income tax return (this exception does not apply if you did not file a prior year's tax return or filed as a part-year resident in the prior year);
3. The amount of your tax liability on the prior year's income at the current year's tax rate minus the amount of your prior year's Tax Forgiveness credit was less than \$246; or
4. You meet the qualifications for the special exception as described in the REV-1630 form's instructions.

**PART 7. FORMS ORDERING SERVICES**

If you did not receive your preprinted forms or your forms were lost or damaged, order replacement PA-40ESR(I) forms from one of the telephone numbers below or in writing to one of the addresses below.

For answers to common questions or to obtain tax forms, schedules and instructions from the department, you may:

- Visit the department's website at [www.revenue.pa.gov](http://www.revenue.pa.gov);
- Send email requests for forms to the department at [ra-forms@pa.gov](mailto:ra-forms@pa.gov); or
- Call 1-888-PATAXES (1-888-728-2937). Within the local Harrisburg area, call 717-425-2533.

Send written requests for the PA-40ESR(I) form to:

PA DEPARTMENT OF REVENUE  
TAX FORMS SERVICE UNIT  
1854 BROOKWOOD STREET  
HARRISBURG PA 17104-2244

**DO NOT SEND PAYMENTS TO THIS ADDRESS.**

Send written requests for new preprinted PA-40ES(I) forms to:

PA DEPARTMENT OF REVENUE  
BUREAU OF INDIVIDUAL TAXES  
PIT DELINQUENT TAX DIVISION  
PO BOX 280510  
HARRISBURG PA 17128-0510

**DO NOT SEND PAYMENTS TO THIS ADDRESS.**

You may also contact a Revenue district office for forms or assistance. These offices are listed on the reverse side of the REV-414 (I), Individuals Worksheet.

**PART 8. MAILING INSTRUCTIONS**

Completed coupons should be mailed to the department using the preprinted address labels provided by the department or the address printed on the reverse side of the PA-40ESR coupon.

## INSTRUCTIONS FOR ESTIMATING PA FIDUCIARY INCOME TAX FOR (ESTATES AND TRUSTS ONLY)

### PART 1. WHO MUST MAKE ESTIMATED TAX PAYMENTS

Fiduciaries of estates and trusts must make PA estimated tax payments if they reasonably expect that the estate or trust will earn, receive, or realize income of \$8,000 (\$246 in tax) for 2016, and they reasonably expect the credits will be less than the smaller of:

- 90 percent of the tax to be shown on the estate or trust's 2016 tax return; or
- 100 percent of the product of multiplying the net PA taxable income shown on the 2015 PA-41 return by 3.07 percent (0.0307).

**NOTE:** Fiduciaries may also follow federal rules in determining the amount of quarterly estimated payments due.

The department only requires that estates (or trusts that receive the residue of a probate estate) make estimated payments beginning with taxable years ending two or more years after the decedent's death.

**NOTE:** An estate or trust that receives its income unevenly throughout the year may be able to lower or eliminate the amount of its required estimated tax payment for one or more periods by using the annualized income installment method. See Annualized Income Method below. When income is earned unevenly throughout the year, complete and include with your Form PA-41, Fiduciary Income Tax Return, Form REV-1630F, Underpayment of Estimated Tax by Fiduciaries, to determine if you owe or do not owe estimated underpayment penalty. Fiduciaries that have taxable income of \$8,000 for a tax year in which estimated payments are due will be subject to estimated underpayment penalties for all estimated payment periods in which an estimated payment is not made, or is underpaid, and no exceptions are met for that period, even if the calculated annualized income for those periods is less than an annualized income amount of \$8,000. Underpayment penalties will accrue for those periods until such estimated tax payments are received.

**CAUTION:** Fiduciaries cannot use the prior year PA-41, Fiduciary Income Tax Return, tax liability as this year's estimated tax to avoid underpayment penalty. The estimated tax rules apply to:

- Resident estates or trusts; and
- Nonresident estates or trusts that expect to have taxable income from sources within Pennsylvania.

Use these instructions and the REV-414(F), Estates and Trusts Worksheet, to determine the estimated tax. Use PA-40ES Fiduciary or PA-40ESR (F/C), Declaration of Estimated Personal Income Tax forms, to declare and pay the estimated tax for the estate or trust.

Part A and Part B of the REV-414(F) will help you figure the correct amount to pay. Use the Record of Estimated Tax Payments on the REV-414(F) to keep track of the payments made and amount of the remaining payments. Use the PA-40ES Fiduciary or PA-40ESR (F/C); Declaration of Estimated Personal Income Tax forms, to ensure the department properly credits the estimated tax installment payments.

### PART 2. PAYMENT DUE DATES

Use the table below to determine the due date and the amount of each installment. You may pay the entire amount of your estimated tax for the estate or trust with the first payment or pay in installments when due.

### PART 3. PA-40ES FIDUCIARY AND PA-40ESR (F/C) DECLARATION OF ESTIMATED PERSONAL INCOME TAX

Fiduciaries filing declarations for the first time should use the PA-40ESR (F/C) form. Thereafter, the PA Department of Revenue will supply preaddressed PA-40ES Fiduciary forms. Failure to receive department-provided forms does not relieve taxpayers from filing and paying the tax.

If you do not receive the preprinted PA-40ES Fiduciary forms or they are lost or damaged, use the PA-40ESR (F/C) form. See forms ordering information in Part 7.

### PART 4. HOW TO COMPLETE AND USE THE DECLARATION OF ESTIMATED PERSONAL INCOME TAX FORM

#### PA-40ESR (F/C)

Complete the name and identification information on the left-hand side of the coupon. In the middle column, fill in the oval to indicate the account is a fiduciary account. In the right-hand column, enter the fiscal year information, if applicable, as well as the amount of payment or declaration of tax (see instructions in the following paragraph for specific information about how to complete these lines).

#### PA-40ES

There is a separate PA-40ES Fiduciary form for each due date. The due date is in the upper right corner. Please use the PA-40ES Fiduciary form with the correct due date. Complete and submit the form only when making a payment. To complete the declaration form and pay the estimated tax due:

- Enter the amount calculated on Line 27 of the REV-414 (F), Estates and Trusts Worksheet, in the Declaration of Estimated Tax Block;

### ANNUALIZED INCOME METHOD

If the estate or trust first meets the requirement to make estimated tax payments:		The number of required installments is:	And you pay the following percentages of the estimated tax by the date shown or the next business day if the due date falls on a Saturday, Sunday or holiday.			
Fiscal year filers	Calendar year filers		15th day of the 4th month or Apr. 15, 2016	15th day of the 6th month or Jun. 15, 2016	15th day of the 9th month or Sep. 15, 2016	15th day of the 1st month of the next year or Jan. 15, 2017
Before the 1st day of the 3rd month of the tax year	Before March 1, 2016	4	25%	25%	25%	25%
After the last day of the 2nd month and before the 1st day of the 5th month of the tax year	After Feb. 28, 2016, and before May 1, 2016	3		50%	25%	25%
After the last day of the 4th month and before the 1st day of the 8th month of the tax year	After April 30, 2016, and before Aug. 1, 2016	2			75%	25%
After the last day of the 7th month and before the 1st day of the 12th month	After July 31, 2016, and before Dec. 1, 2016	1				100%



- Enter the amount you are remitting in the Amount of Your Payment area. The Amount of Your Payment is usually determined by taking the Declaration of Estimated Tax block divided by 4. Carryover credits from the previous tax year are deemed to be estimated tax payments made for the first period estimated taxes are due and should be subtracted from the payment amount for that period. Any carryover credit in excess of the amount of estimated taxes due for the first or subsequent period should be subtracted from the second or subsequent period estimated taxes due;
- Make the check or money order payable to the “**PA Dept. of Revenue**”;
- Write the estate or trust’s tax identification number and “2016 estimated tax payment” on the check or money order;
- Do not staple or attach the payment to the declaration;
- Mail the declaration and check using the enclosed label provided for your convenience. A preaddressed form and label are provided for each payment;
- Fill in the record of estimated tax payments in Part C of the REV-414(F) Estates and Trusts Worksheet.

Do not use the PA-40ESR (F/C) form or any other facsimile form when you can use the preprinted PA-40ES Fiduciary form.

Use only the properly dated form for each installment payment.

**IMPORTANT:**

The department personalizes each PA-40ES Fiduciary Declaration of Estimated Fiduciary Personal Income Tax form with the name and address of the estate or trust. **NOTE: DO NOT USE SOCIAL SECURITY NUMBERS.** The PA-40ES Fiduciary forms also have a unique line of information, including an encrypted version of the estate or trust’s federal EIN, that the department uses to post the estimated payment. **DO NOT GIVE THE PREPRINTED FORMS TO ANY OTHER TAXPAYER. THIS MAY CAUSE THE PAYMENT TO BE APPLIED TO ANOTHER ESTATE OR TRUST’S ACCOUNT.**

**DO NOT MAKE CORRECTIONS ON THE PA-40ES FIDUCIARY FORMS. IF THE PREPRINTED INFORMATION IS INCORRECT, COMPLETE A PA-40ES CORRECTION FORM, (REV-459) and mail it to:**

PA DEPARTMENT OF REVENUE  
BUREAU OF INDIVIDUAL TAXES  
PIT DELINQUENT TAX DIVISION  
PO BOX 280510  
HARRISBURG PA 17128-0510

**DO NOT SEND PAYMENTS TO THIS ADDRESS**

To control costs, the department will only provide new estimated forms when you make a change to the taxpayer’s name. The department will make address changes on the next year’s estimated forms.

**PART 5. AMENDING ESTIMATED TAX PAYMENTS**

The estate or trust may have a change in income, credits or its distribution deduction during the year that requires it to change or amend the estimated tax and payments. To change or amend estimated tax liability and subsequent payments, first refigure the estimated tax using the REV-414(F), Estates and Trusts Worksheet. Then subtract any estimated payments already paid. Make the remaining installment payments using the instructions for payment due dates shown on the front.

**PART 6. WHEN A PENALTY IS APPLIED**

In some cases, an estate or trust may owe an interest penalty. PA law imposes this penalty on each underpayment for the number of days that it remains unpaid, but not beyond the due date for the tax return.

- PA law imposes the penalty when the estate or trust did not make the payments on time and/or in the required amount.

- PA law imposes the penalty even if the estate or trust has an overpayment on its PA-41, Fiduciary Income Tax Return.

The department will notify you with a preassessment notice if the estate or trust is subject to estimated underpayment penalty. You can calculate the correct amount of the penalty on the REV-1630F if you disagree with the amount on the notice.

**SAFE HARBOR RULES**

The department will not impose the penalty when:

1. The total timely estimated payments and credits are at least equal to an amount calculated using the current year’s tax rate times the net taxable income on its prior year’s PA-41, Fiduciary Income Tax Return, (NOTE: This exception does not apply if no return was filed in the prior year.); or
2. For each installment period, the timely estimated payments and credits are at least 90 percent of the actual tax due on the income earned or received for each installment period.

Exception: The department only requires that estates (or trusts that receive the residue of a probate estate) make estimated payments beginning with taxable years ending two or more years after the decedent’s death.

**NOTE:** An estate or trust that receives its income unevenly throughout the year may be able to lower or eliminate the amount of its required estimated tax payment for one or more periods by using the annualized income installment method.

**PART 7. FORMS ORDERING:**

If the estate or trust did not receive its preprinted forms or they were lost or damaged, order the PA-40ESR(F/C) form from one of the telephone numbers below or in writing to one of the addresses below. You may also obtain the PA-40ESR(F/C) form from the department’s website, [www.revenue.pa.gov](http://www.revenue.pa.gov).

For answers to common questions or to obtain tax forms, schedules and instructions from the department, you may:

- Visit the department’s website at [www.revenue.pa.gov](http://www.revenue.pa.gov);
- Send email requests for forms to the department at [ra-forms@pa.gov](mailto:ra-forms@pa.gov); or
- Call 1-888-PATAXES (1-888-728-2937). Within the local Harrisburg area, call 717-425-2533.

Send written requests for the PA-40ESR(F/C) form to:

PA DEPARTMENT OF REVENUE  
TAX FORMS SERVICE UNIT  
1854 BROOKWOOD STREET  
HARRISBURG PA 17104-2244

**DO NOT SEND PAYMENTS TO THIS ADDRESS.**

Send written requests for preprinted PA-40ES Fiduciary forms to:

PA DEPARTMENT OF REVENUE  
BUREAU OF INDIVIDUAL TAXES  
PIT DELINQUENT TAX DIVISION  
PO BOX 280510  
HARRISBURG PA 17128-0510

**DO NOT SEND PAYMENTS TO THIS ADDRESS.**

You may also contact a Revenue district office for forms or assistance. These offices are listed on the reverse side of the REV-414 (F), Estates and Trusts Worksheet.

**PART 8. MAILING INSTRUCTIONS**

Completed coupons should be mailed to the department using the preprinted address labels provided by the department or the address printed on the reverse side of the PA-40ESR coupon.

# PA DEPARTMENT OF REVENUE DISTRICT OFFICES

**NOTE:** Please call ahead to verify a district office's address and its services or visit the department's website at [www.revenue.pa.gov](http://www.revenue.pa.gov) for information. Taxpayer assistance hours are 8:30 a.m. to 5 p.m.

## **BETHLEHEM**

44 E BROAD ST  
BETHLEHEM PA 18018-5998  
**610-861-2000**

## **CHESTER**

6TH FL STE 602  
419 AVENUE OF THE STATES  
CHESTER PA 19013-4451  
**610-619-8018**

## **ERIE**

448 W 11TH ST  
ERIE PA 16501-1501  
**814-871-4491**

## **GREENSBURG**

SECOND FL  
15 W THIRD ST  
GREENSBURG PA 15601-3003  
**724-832-5283**

## **HARRISBURG**

LOBBY  
STRAWBERRY SQ  
HARRISBURG PA 17128-0101  
**717-783-1405**

## **JOHNSTOWN**

425 MAIN ST  
JOHNSTOWN PA 15901-1808  
**814-533-2495**

## **NORRISTOWN**

SECOND FL  
STONY CREEK OFFICE CENTER  
151 W MARSHALL ST  
NORRISTOWN PA 19401-4739  
**610-270-1780**

## **PHILADELPHIA**

STE 204A  
110 N 8TH ST  
PHILADELPHIA PA 19107-2412  
**215-560-2056**

## **PHILADELPHIA**

ACDMY PLZ SHPG CTR  
3240 RED LION RD  
PHILADELPHIA PA 19114-1109  
**215-821-1860**

## **PITTSBURGH – DOWNTOWN**

411 7TH AVE - ROOM 420  
PITTSBURGH PA 15219-1905  
**412-565-7540**

## **PITTSBURGH – GREENTREE**

11 PARKWAY CTR STE 175  
875 GREENTREE RD  
PITTSBURGH PA 15220-3623  
**412-929-0614**

## **READING**

STE 239  
625 CHERRY ST  
READING PA 19602-1186  
**610-378-4401**

## **SCRANTON**

ROOM 207 BANK TOWERS  
207 WYOMING AVE  
SCRANTON PA 18503-1427  
**570-963-4585**

## **SUNBURY**

535 CHESTNUT ST  
SUNBURY PA 17801-2834  
**570-988-5520**