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REV-1500 EX (02-11) (FI)

PA Department of Revenue
Bureau of Individual Taxes
PO BOX 280601
Harrisburg, PA 17128-0601

pennsylvania
DEPARTMENT OF REVENUE

INHERITANCE TAX RETURN
RESIDENT DECEDENT

OFFICIAL USE ONLY

County Code | Year | File Number

ENTER DECEDENT INFORMATION BELOW

START →

Social Security Number | Date of Death MMDDYYYY | Date of Birth MMDDYYYY

Decedent's Last Name | Suffix | Decedent's First Name | MI

(If Applicable) Enter Surviving Spouse's Information Below

Spouse's Last Name | Suffix | Spouse's First Name | MI

Spouse's Social Security Number

THIS RETURN MUST BE FILED IN DUPLICATE WITH THE
REGISTER OF WILLS

FILL IN APPROPRIATE OVALS BELOW

- ⬭ 1. Original Return
- ⬭ 2. Supplemental Return
- ⬭ 3. Remainder Return (Date of Death Prior to 12-13-82)
- ⬭ 4. Limited Estate
- ⬭ 4a. Future Interest Compromise (date of death after 12-12-82)
- ⬭ 5. Federal Estate Tax Return Required
- ⬭ 6. Decedent Died Testate (Attach Copy of Will)
- ⬭ 7. Decedent Maintained a Living Trust (Attach Copy of Trust.)
- ____ 8. Total Number of Safe Deposit Boxes
- ⬭ 9. Litigation Proceeds Received
- ⬭ 10. Spousal Poverty Credit (Date of Death Between 12-31-91 and 1-1-95)
- ⬭ 11. Election to Tax under Sec. 9113(A) (Attach Schedule O)

CORRESPONDENT – THIS SECTION MUST BE COMPLETED. ALL CORRESPONDENCE AND CONFIDENTIAL TAX INFORMATION SHOULD BE DIRECTED TO:

Name | Daytime Telephone Number

REGISTER OF WILLS USE ONLY

DATE FILED

First Line of Address

Second Line of Address

City or Post Office | State | ZIP Code

Correspondent's e-mail address: _____

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. Declaration of preparer other than the personal representative is based on all information of which preparer has any knowledge.

SIGNATURE OF PERSON RESPONSIBLE FOR FILING RETURN | DATE

The PA Department of Revenue does NOT accept electronic signatures. Please sign your return.

ADDRESS

SIGNATURE OF PREPARER OTHER THAN REPRESENTATIVE | DATE

The PA Department of Revenue does NOT accept electronic signatures. Please sign your return.

ADDRESS

PLEASE USE ORIGINAL FORM ONLY

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REV-1500 EX (FI)

Decedent's Social Security Number

Decedent's Name:

RECAPITULATION

1. Real Estate (Schedule A)	1.	
2. Stocks and Bonds (Schedule B)	2.	
3. Closely Held Corporation, Partnership or Sole-Proprietorship (Schedule C)	3.	
4. Mortgages and Notes Receivable (Schedule D)	4.	
5. Cash, Bank Deposits and Miscellaneous Personal Property (Schedule E)	5.	
6. Jointly Owned Property (Schedule F) ☐ Separate Billing Requested	6.	
7. Inter-Vivos Transfers & Miscellaneous Non-Probate Property (Schedule G) ☐ Separate Billing Requested	7.	
8. **Total Gross Assets** (total Lines 1 through 7)	8.	
9. Funeral Expenses and Administrative Costs (Schedule H)	9.	
10. Debts of Decedent, Mortgage Liabilities and Liens (Schedule I)	10.	
11. **Total Deductions** (total Lines 9 and 10)	11.	
12. **Net Value of Estate** (Line 8 minus Line 11)	12.	
13. Charitable and Governmental Bequests/Sec 9113 Trusts for which an election to tax has not been made (Schedule J)	13.	
14. **Net Value Subject to Tax** (Line 12 minus Line 13)	14.	

TAX CALCULATION - SEE INSTRUCTIONS FOR APPLICABLE RATES

15. Amount of Line 14 taxable at the spousal tax rate, or transfers under Sec. 9116 (a)(1.2) X .0___		15.	
16. Amount of Line 14 taxable at lineal rate X .0 ___		16.	
17. Amount of Line 14 taxable at sibling rate X .12		17.	
18. Amount of Line 14 taxable at collateral rate X .15		18.	
19. **TAX DUE**		19.	

20. **FILL IN THE OVAL IF YOU ARE REQUESTING A REFUND OF AN OVERPAYMENT** ☐

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PRINT FORM

File Number

Decedent's Complete Address:

DECEDENT'S NAME		
STREET ADDRESS		
CITY	STATE	ZIP

Tax Payments and Credits:

1. Tax Due (Page 2, Line 19) (1) _____
2. Credits/Payments
   A. Prior Payments _____
   B. Discount _____
   Total Credits (A + B) (2) _____
3. Interest (3) _____
4. If Line 2 is greater than Line 1 + Line 3, enter the difference. This is the **OVERPAYMENT.** **Fill in oval on Page 2, Line 20 to request a refund.** (4) _____
5. If Line 1 + Line 3 is greater than Line 2, enter the difference. This is the **TAX DUE.** (5) _____

Make check payable to: REGISTER OF WILLS, AGENT.

PLEASE ANSWER THE FOLLOWING QUESTIONS BY PLACING AN "X" IN THE APPROPRIATE BLOCKS

	Yes	No
1. Did decedent make a transfer and:		
a. retain the use or income of the property transferred	☐	☐
b. retain the right to designate who shall use the property transferred or its income	☐	☐
c. retain a reversionary interest	☐	☐
d. receive the promise for life of either payments, benefits or care?	☐	☐
2. If death occurred after Dec. 12, 1982, did decedent transfer property within one year of death without receiving adequate consideration?	☐	☐
3. Did decedent own an "in trust for" or payable-upon-death bank account or security at his or her death?	☐	☐
4. Did decedent own an individual retirement account, annuity or other non-probate property, which contains a beneficiary designation?	☐	☐

IF THE ANSWER TO ANY OF THE ABOVE QUESTIONS IS YES, YOU MUST COMPLETE SCHEDULE G AND FILE IT AS PART OF THE RETURN.

For dates of death on or after July 1, 1994, and before Jan. 1, 1995, the tax rate imposed on the net value of transfers to or for the use of the surviving spouse is 3 percent [72 P.S. §9116 (a) (1.1) (i)].

For dates of death on or after Jan. 1, 1995, the tax rate imposed on the net value of transfers to or for the use of the surviving spouse is 0 percent [72 P.S. §9116 (a) (1.1) (ii)]. The statute does not exempt a transfer to a surviving spouse from tax, and the statutory requirements for disclosure of assets and filing a tax return are still applicable even if the surviving spouse is the only beneficiary.

For dates of death on or after July 1, 2000:

- The tax rate imposed on the net value of transfers from a deceased child 21 years of age or younger at death to or for the use of a natural parent, an adoptive parent or a stepparent of the child is 0 percent [72 P.S. §9116(a)(1.2)].
- The tax rate imposed on the net value of transfers to or for the use of the decedent's lineal beneficiaries is 4.5 percent, except as noted in [72 P.S. §9116(a)(1)].
- The tax rate imposed on the net value of transfers to or for the use of the decedent's siblings is 12 percent [72 P.S. §9116(a)(1.3)]. A sibling is defined, under Section 9102, as an individual who has at least one parent in common with the decedent, whether by blood or adoption.

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