

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
<input type="text"/>	<input type="text"/>	<input type="text"/>

ENTER DECEDENT INFORMATION BELOW

Social Security Number	Date of Death MMDDYYYY	Date of Birth MMDDYYYY	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
Decedent's Last Name	Suffix	Decedent's First Name	MI
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

(If Applicable) Enter Surviving Spouse's Information Below

Spouse's Last Name	Suffix	Spouse's First Name	MI
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Spouse's Social Security Number			
<input type="text"/>			

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

FILL IN APPROPRIATE OVALS BELOW

- | | | |
|--|--|--|
| <input type="radio"/> 1. Original Return | <input type="radio"/> 2. Supplemental Return | <input type="radio"/> 3. Remainder Return (Date of Death Prior to 12-13-82) |
| <input type="radio"/> 4. Limited Estate | <input type="radio"/> 4a. Future Interest Compromise (date of death after 12-12-82) | <input type="radio"/> 5. Federal Estate Tax Return Required |
| <input type="radio"/> 6. Decedent Died Testate (Attach Copy of Will) | <input type="radio"/> 7. Decedent Maintained a Living Trust (Attach Copy of Trust.) | <input type="checkbox"/> 8. Total Number of Safe Deposit Boxes |
| <input type="radio"/> 9. Litigation Proceeds Received | <input type="radio"/> 10. Spousal Poverty Credit (Date of Death Between 12-31-91 and 1-1-95) | <input type="radio"/> 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
<input type="text"/>	<input type="text"/>

First Line of Address

Second Line of Address

City or Post Office State ZIP Code

REGISTER OF WILLS USE ONLY

DATE FILED

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 _____

ADDRESS _____

SIGNATURE OF PREPARER OTHER THAN REPRESENTATIVE _____ DATE _____

ADDRESS _____

PLEASE USE ORIGINAL FORM ONLY

REV-1500 EX (FI)

Decedent's Social Security Number

Decedent's Name:

[Empty box for Decedent's Social Security Number]

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) <input type="checkbox"/> Separate Billing Requested	6.	
7. Inter-Vivos Transfers & Miscellaneous Non-Probate Property (Schedule G) <input type="checkbox"/> Separate Billing Requested	7.	
8. Total Gross Assets (total Lines 1 through 7)	8.	
<hr/>		
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

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 | <input type="checkbox"/> | <input type="checkbox"/> |
| b. retain the right to designate who shall use the property transferred or its income | <input type="checkbox"/> | <input type="checkbox"/> |
| c. retain a reversionary interest | <input type="checkbox"/> | <input type="checkbox"/> |
| d. receive the promise for life of either payments, benefits or care? | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. If death occurred after Dec. 12, 1982, did decedent transfer property within one year of death without receiving adequate consideration? | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Did decedent own an "in trust for" or payable-upon-death bank account or security at his or her death? | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Did decedent own an individual retirement account, annuity or other non-probate property, which contains a beneficiary designation? | <input type="checkbox"/> | <input type="checkbox"/> |

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.