REV-1737-A EX (6-08)

pennsylvania
DEPARTMENT OF REVENUE

PO BOX 280601
HARRISBURG, PA 17128-0601

INHERITANCE TAX RETURN NONRESIDENT DECEDENT

OFFICIAL USE ONLY

FILE NUMBER
9 9 – __ __ __ __ __ __ __
COUNTY CODE YEAR NUMBER

DECEDENT

DECEDENT'S NAME (LAST, FIRST AND MIDDLE INITIAL)

SOCIAL SECURITY NUMBER

DATE OF DEATH (MM-DD-YEAR)

DATE OF BIRTH (MM-DD-YEAR)

(IF APPLICABLE) SURVIVING SPOUSE'S NAME (LAST, FIRST AND MIDDLE INITIAL)

SOCIAL SECURITY NUMBER

CHECK APPROPRIATE BLOCKS

- ☐ 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 Sch O)

CORRESPONDENT

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

NAME

COMPLETE MAILING ADDRESS

FIRM NAME (If Applicable)

TELEPHONE NUMBER

METHOD

REFER TO METHOD OF COMPUTATION IN THE NONRESIDENT DECEDENT INSTRUCTION BOOKLET (REV-1736)

Check One: ☐ Flat Rate ☐ Proportionate **(Complete Worksheet on Reverse Side)**

RECAPITULATION

OFFICIAL USE ONLY

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 & Notes Receivable (Schedule D) (4) ____________
5. Cash, Bank Deposits & Miscellaneous Personal Property (Schedule E) (5) ____________
6. Jointly Owned Property (Schedule F) (6) ____________
   ☐ Separate Billing Requested
7. Inter-Vivos Transfers & Miscellaneous Non-Probate Property (Schedule G or L) (7) ____________
8. **Total Gross Assets** (total Lines 1-7) (8) ____________
9. Funeral Expenses & Administrative Costs (Schedule H) (9) ____________
10. Debts of Decedent, Mortgage Liabilities and Liens (Schedule I) (10) ____________
11. **Total Deductions** (total Lines 9 & 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) ____________

ATTACH CHECK HERE TAX COMPUTATION

WHEN PROPORTIONATE METHOD IS ELECTED, REFER TO WORKSHEET ON REVERSE SIDE FOR AMOUNTS TO BE ENTERED ON LINES 15 THRU 18.

SEE INSTRUCTIONS ON REVERSE SIDE FOR APPLICABLE RATES

15. Amount of Line 14 taxable at the spousal tax rate, or transfers under Sec. 2116 (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 - Make check payable to Commonwealth of PA** (19) ____________
20. ☐ **CHECK HERE IF YOU ARE REQUESTING A REFUND OF AN OVERPAYMENT**

> > BE SURE TO ANSWER ALL QUESTIONS ON REVERSE SIDE AND RECHECK MATH < <

Decedent's Complete Address:

STREET ADDRESS		
CITY	STATE	ZIP

Tax Payments and Credits:

1. Tax Due (Page 1 Line 19) (1) ________
2. Credits/Payments
   A. Spousal Poverty Credit ________
   B. Prior Payments ________
   C. Discount ________
   Total Credits (A + B + C) (2) ________
3. Interest/Penalty if applicable
   D. Interest ________
   E. Penalty ________
   Total Interest/Penalty (D + E) (3) ________
4. If Line 2 is greater than Line 1 + Line 3, enter the difference. This is the **OVERPAYMENT.**
   Check box on Page 1 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) ________
   A. Enter the interest on the tax due. (5A) ________
   B. Enter the total of Lines 5 + 5A. This is the **BALANCE DUE.** (5B) ________

***Make checks payable to:* COMMONWEALTH OF PENNSYLVANIA**

PROPORTIONATE METHOD WORKSHEET

1. Total Pennsylvania real property and tangible personal property located in Pennsylvania... (1) ________
2. Total gross assets wherever situated (Page 1 Line 8) .... (2) ________
3. Proportion (Divide Line 1 by Line 2).. (3) ________
4. Total debts and deductions and amounts devised to charitable organizations (Add Page 1 lines 11 and 13) .... (4) ________
5. Taxable Estate as if a Pennsylvania resident (Subtract Line 4 from Line 2)... (5) ________
6. Spousal transfers (for dates of death after 6-30-94), or transfers under Sec. 2116 (a)(1.2) Amount Taxable at ______ % X Proportion (Line 3)...... ________ X ________ = (6) ________
7. Amount Taxable at lineal rate X Proportion (Line 3)............................. ________ X ________ = (7) ________
8. Amount Taxable at sibling rate X Proportion (Line 3)............................. ________ X ________ = (8) ________
9. Amount Taxable at collateral rate X Proportion (Line 3)............................. ________ X ________ = (9) ________

The results of Lines 6 thru 9 are to be entered on Page 1 lines 15 thru 18 of the Tax Computation respectively.

PLEASE ANSWER THE FOLLOWING QUESTIONS BY CHECKING THE APPROPRIATE BLOCKS IF THE PROPORTIONATE METHOD IS ELECTED OR IF PENNSYLVANIA REALTY OR TANGIBLE PERSONAL PROPERTY LOCATED IN PENNSYLVANIA WAS TRANSFERRED WITHIN ONE YEAR OF THE DEATH OF THE DECEDENT.

	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 with 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.

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

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, adoptive parent, or 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)(1.2) [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.