pennsylvania
DEPARTMENT OF REVENUE

REGISTER OF WILLS

GUIDE FOR INHERITANCE TAX

PUBLISHED MARCH 2025

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INTRODUCTION

When a person passes away, an estate should be opened, when necessary, at the Register of Wills. Whether the decedent had a will or not, the Register of Wills must appoint a personal representative to administer an estate. Because the Register of Wills is the primary point of contact for individuals in this situation, they have also been appointed as an agent for the Pennsylvania Department of Revenue to collect inheritance tax returns and payments for estates of residents of the Commonwealth of Pennsylvania. To help make that process easier, the department has created the Register of Wills (ROW) Guide to assist with answering questions when interacting with customers.

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RESOURCES

Contacting the Department:

If you have questions regarding inheritance tax, please use the contact list provided at the annual conference. This contact list is for Register of Wills inquiries only and we ask that you do not share the phone numbers/email addresses with customers.

Customers can contact the Department of Revenue's Customer Experience Center at 717-787-8327. Our representatives are available Monday through Friday from 8:00AM-to 4:30PM

Appealing the Department's Decision:

Any party not satisfied with the appraisement, 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 the objection is made:

(a) File an appeal electronically by submitting a petition online at the EPetition Center, or file a written protest specifying all objections with:

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

(b) 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

Taxpayers' Rights Advocate:

The Office of Taxpayers' Rights Advocate (OTRA) is an office within the Department of Revenue that provides free and confidential assistance to taxpayers with Pennsylvania inheritance tax concerns that have not been resolved through normal, established procedures. If your customer feels that they have not been treated fairly and equitably, they may contact OTRA by calling 717-772-9347 or by completing the Taxpayer Request for Assistance Form (REV-556).

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OBTAINING FORMS AND SCHEDULES

Individual filers can access all PA inheritance tax forms and instructions on our website at revenue.pa.gov. However, many county offices prefer to have forms and envelopes on hand for customers. To request any of the following items to be mailed in bulk from the Department of Revenue, please use our bulk order site at revenue.activeorders.com or call 717-772-9311.

FORMS

REV-346: Estate Information Sheet
REV-571: Schedule C-SV-Small Business Exemption (Form & Instructions)
REV-720: Inheritance Tax General Information Brochure
REV-1197: Schedule AU: Agricultural Use Exemptions
REV-1313: Application for Refund of Pennsylvania Inheritance/Estate Tax
REV-1500: Inheritance Tax Return for Resident Decedent (Form & Instructions)
REV-1502: Schedule A: Real Estate (Form & Instructions)
REV-1503: Schedule B: Stocks and Bonds (Form & Instructions)
REV-1504: Schedule C: Closely Held Corporation, Partnership, or Sole-Proprietorship (Form & Instructions)
REV-1505: Schedule C-1: Closely Held Corporate Stock Information Report
REV-1506: Schedule C-2: Partnership Information Report
REV-1507: Schedule D: Mortgages and Notes Receivable (Form & Instructions
REV-1508: Schedule E: Cash, Bank Deposits, & Misc. Personal Property (Form & Instructions)
REV-1509: Schedule F: Jointly Owned Property (Form & Instructions)
REV-1510: Schedule G: Inter-Vivos Transfers & Misc. Non-Probate Property (Form & Instructions)
REV-1511: Schedule H: Funeral Expenses & Administrative Costs (Form & Instructions)
REV-1512: Schedule I: Debts of Decedent, Mortgage Liabilities & Liens (Form & Instructions)
REV-1513: Schedule J: Beneficiaries (Form & Instructions)
REV-1514: Schedule K: Life Estate, Annuity, & Term Certain (Form & Instructions)
REV-1644: Schedule L: Remainder Prepayment of Invasion of Trust Corps
REV-1647: Schedule M: Future Interest Compromise (Form & Instructions)
REV-1649: Schedule O: Deferral/Election of Spousal Trusts (Form & Instructions)

ENVELOPES

E-136 Postage Paid Bulk Mail Envelope
E-171 Postage Paid Envelope
E-235 Commercial Envelope with Window

REMINDERS FOR THE REGISTER OF WILLS

Ink Color: All forms should be completed using only use ***blue or black ink***. Any other ink color will not be picked up by scanners when being scanned into our systems.

File Number Formatting: File numbers should be formatted as "XXXX-XXXX" on forms/applications. It is important to use the correct file format to ensure everything is properly applied to the account. Please ensure the file number is legible. This will reduce the amount of additional research and/or phone calls needed to determine the correct information.

Date Stamps: Please ensure all date stamps are legible and stamped in blue or black ink. Faded date stamps will cause issues in processing. The department needs this date to ensure the return is processed within six (6) months of receipt.

Nonresidents: If nonresident returns and/or payments are received by the Register of Wills, they should be forwarded to the Department of Revenue.

ROW SPECIFIC ITEMS

- REV-346, ESTATE INFORMATION SHEET
- REV-714, ROW MONTHLY REPORT
- RECEIPTS
- MYPATH FUNCTIONS

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ROW SPECIFIC INFORMATION

REV-346, ESTATE INFORMATION SHEET

As an agent for the Department of Revenue, there are specific obligations that must be completed when interacting with inheritance tax customers. When a customer enters the Register of Wills to be appointed as the personal representative or transferee of property, the Register should have them complete the REV-346, Estate Information Sheet. Submitting the Estate Information Sheet initiates the creation of an inheritance tax account in the department's tax system and allows for faster processing of the return. This form should be filed before the REV-1500, Inheritance Tax Return.

PROPERLY COMPLETING THE REV-346

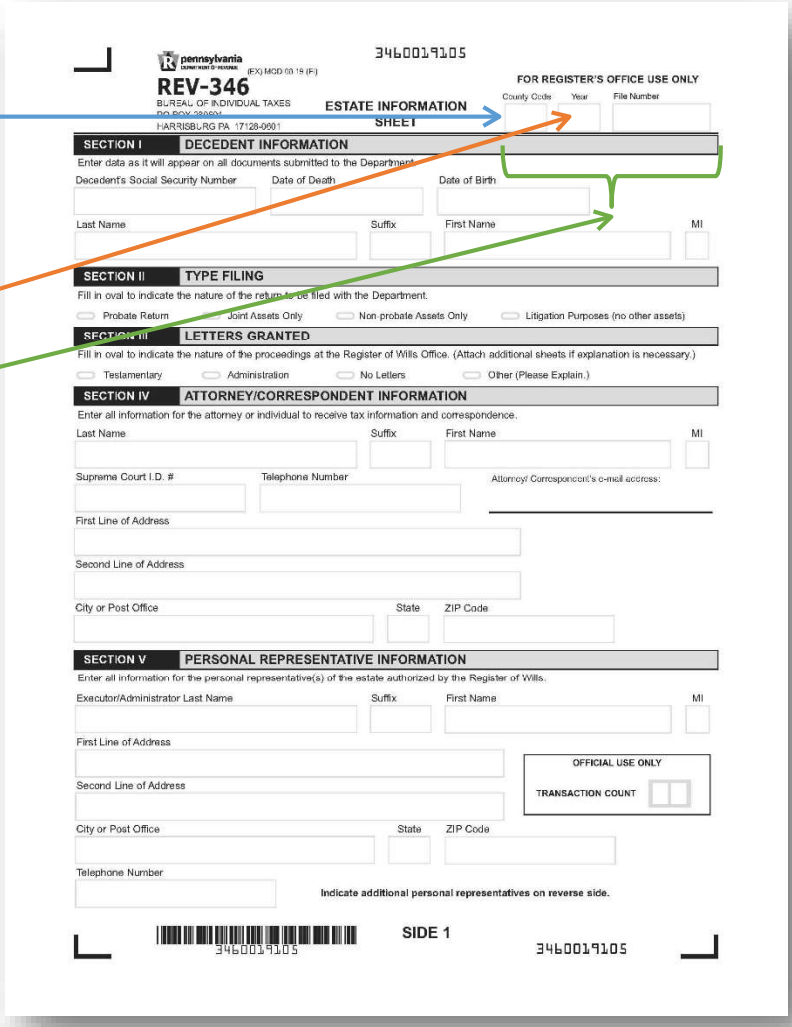
There are a few common errors to avoid when completing the REV-346. While some of these items only apply to paper filing of the form, it is strongly recommended that the counties have their vendors submit the forms via the myPATH portal. myPATH is the fastest and most effective way to interact with the department and it helps to prevent any unnecessary delays in the processing of correspondence. More information can be found in the section titled, "myPATH Functions". Please review the following information to learn what common mistakes to avoid.

COUNTY CODE: When completing any estate or inheritance tax forms, be sure to only include two digits in the County Code field. Each county should have a unique code that is assigned to them which is two digits in length. Do not use this box for any other information.

YEAR: When filling in the year on any of the paperwork, be sure to write it in a two-digit format. Including the full year will cause issues with data capturing and could prevent delays in processing.

FILE NUMBER: File number should be formatted as "XXXX-XXXX" on forms/applications. The first two digits are the county code, the second two digits are the year that the estate was opened, and the last four digits are assigned by the county. On the REV-346, there are boxes which separate these fields but combined, they make the file number which should be used going forward. The file number box on this form should contain a hyphen followed by the four digits that your county assigned. If submitting a paper form, please ensure the file number is legible. This will reduce the amount of additional research and/or phone calls needed to determine the correct information.

INK COLOR: If sending any paper correspondence to the department, it is important to only use ***blue or black*** ink. Our scanners are not equipped to read other colors therefore causing information not to be data captured.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pennsylvania

REV-346

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

ESTATE INFORMATION SHEET

FOR REGISTER'S OFFICE USE ONLY
County Code | Year | File Number

SECTION I DECEDENT INFORMATION
Enter data as it will appear on all documents submitted to the Department.
Decedent's Social Security Number | Date of Death | Date of Birth
Last Name | Suffix | First Name | MI

SECTION II TYPE FILING
Fill in oval to indicate the nature of the return to be filed with the Department.
Probate Return | Joint Assets Only | Non probate Assets Only | Litigation Purposes (no other assets)

SECTION III LETTERS GRANTED
Fill in oval to indicate the nature of the proceedings at the Register of Wills Office. (Attach additional sheets if explanation is necessary.)
Testamentary | Administration | No Letters | Other (Please Explain.)

SECTION IV ATTORNEY/CORRESPONDENT INFORMATION
Enter all information for the attorney or individual to receive tax information and correspondence.
Last Name | Suffix | First Name | MI
Supreme Court I.D. # | Telephone Number | Attorney/ Correspondent's e-mail address:
First Line of Address
Second Line of Address
City or Post Office | State | ZIP Code

SECTION V PERSONAL REPRESENTATIVE INFORMATION
Enter all information for the personal representative(s) of the estate authorized by the Register of Wills.
Executor/Administrator Last Name | Suffix | First Name | MI
First Line of Address
Second Line of Address
City or Post Office | State | ZIP Code
Telephone Number

OFFICIAL USE ONLY
TRANSACTION COUNT

Indicate additional personal representatives on reverse side.

SIDE 1
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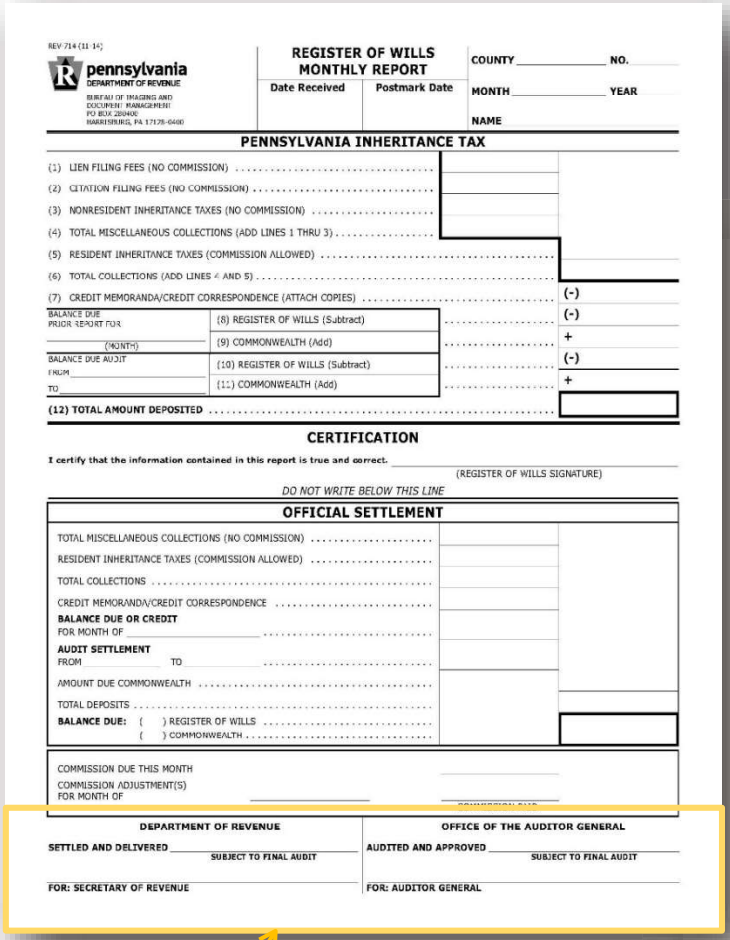
REV-714, REGISTER OF WILLS MONTHLY REPORT

Each month, the Register of Wills is required to file a REV-714, Register of Wills Monthly Report. This report informs the department of all taxes/fees collected and is used by the department to determine the appropriate amount of commission that is paid out to each county office. Like the REV-346, the REV-714 can be filed via paper or electronically, but the department strongly recommends that the counties submit their forms via the myPATH portal to prevent any delays in processing. The REV-714 must be submitted by the 10th of the following month and should follow the same rules as previously listed for county code and year.



REV-714 (11-14)

pennsylvania
DEPARTMENT OF REVENUE
BUREAU OF IMAGING AND DOCUMENT MANAGEMENT
PO BOX 280400
HARRISBURG, PA 17128-0400

REGISTER OF WILLS MONTHLY REPORT

Date Received | Postmark Date

COUNTY _____ NO. _____
MONTH _____ YEAR _____
NAME _____

PENNSYLVANIA INHERITANCE TAX

(1) LIEN FILING FEES (NO COMMISSION)			
(2) CITATION FILING FEES (NO COMMISSION)			
(3) NONRESIDENT INHERITANCE TAXES (NO COMMISSION)			
(4) TOTAL MISCELLANEOUS COLLECTIONS (ADD LINES 1 THRU 3)			
(5) RESIDENT INHERITANCE TAXES (COMMISSION ALLOWED)			
(6) TOTAL COLLECTIONS (ADD LINES 4 AND 5)			
(7) CREDIT MEMORANDA/CREDIT CORRESPONDENCE (ATTACH COPIES)			(-)
BALANCE DUE PRIOR REPORT FOR (MONTH)	(8) REGISTER OF WILLS (Subtract)		(-)
	(9) COMMONWEALTH (Add)		+
BALANCE DUE AUDIT FROM _____ TO _____	(10) REGISTER OF WILLS (Subtract)		(-)
	(11) COMMONWEALTH (Add)		+
(12) TOTAL AMOUNT DEPOSITED			

CERTIFICATION

I certify that the information contained in this report is true and correct. _____
(REGISTER OF WILLS SIGNATURE)

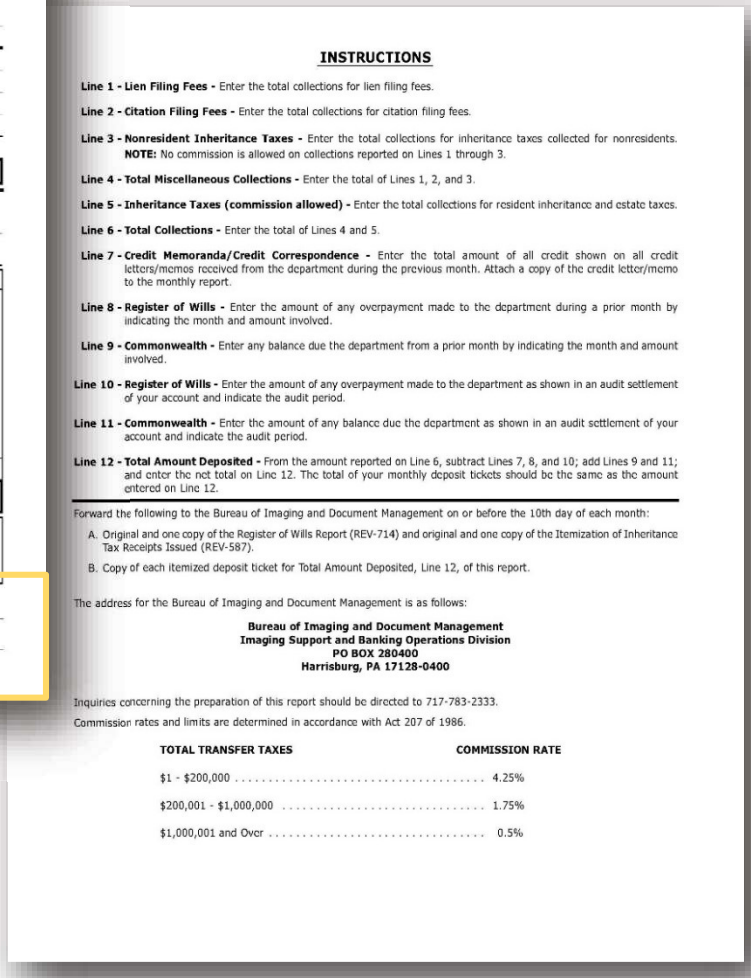
DO NOT WRITE BELOW THIS LINE

OFFICIAL SETTLEMENT

TOTAL MISCELLANEOUS COLLECTIONS (NO COMMISSION)		
RESIDENT INHERITANCE TAXES (COMMISSION ALLOWED)		
TOTAL COLLECTIONS		
CREDIT MEMORANDA/CREDIT CORRESPONDENCE		
BALANCE DUE OR CREDIT FOR MONTH OF _____		
AUDIT SETTLEMENT FROM _____ TO _____		
AMOUNT DUE COMMONWEALTH		
TOTAL DEPOSITS		
BALANCE DUE: ( ) REGISTER OF WILLS ( ) COMMONWEALTH		

COMMISSION DUE THIS MONTH
COMMISSION ADJUSTMENT(S) FOR MONTH OF _____

DEPARTMENT OF REVENUE	OFFICE OF THE AUDITOR GENERAL
SETTLED AND DELIVERED _____ SUBJECT TO FINAL AUDIT	AUDITED AND APPROVED _____ SUBJECT TO FINAL AUDIT
FOR: SECRETARY OF REVENUE	FOR: AUDITOR GENERAL



INSTRUCTIONS

Line 1 - Lien Filing Fees - Enter the total collections for lien filing fees.

Line 2 - Citation Filing Fees - Enter the total collections for citation filing fees.

Line 3 - Nonresident Inheritance Taxes - Enter the total collections for inheritance taxes collected for nonresidents. **NOTE:** No commission is allowed on collections reported on Lines 1 through 3.

Line 4 - Total Miscellaneous Collections - Enter the total of Lines 1, 2, and 3.

Line 5 - Inheritance Taxes (commission allowed) - Enter the total collections for resident inheritance and estate taxes.

Line 6 - Total Collections - Enter the total of Lines 4 and 5.

Line 7 - Credit Memoranda/Credit Correspondence - Enter the total amount of all credit shown on all credit letters/memos received from the department during the previous month. Attach a copy of the credit letter/memo to the monthly report.

Line 8 - Register of Wills - Enter the amount of any overpayment made to the department during a prior month by indicating the month and amount involved.

Line 9 - Commonwealth - Enter any balance due the department from a prior month by indicating the month and amount involved.

Line 10 - Register of Wills - Enter the amount of any overpayment made to the department as shown in an audit settlement of your account and indicate the audit period.

Line 11 - Commonwealth - Enter the amount of any balance due the department as shown in an audit settlement of your account and indicate the audit period.

Line 12 - Total Amount Deposited - From the amount reported on Line 6, subtract Lines 7, 8, and 10; add Lines 9 and 11; and enter the net total on Line 12. The total of your monthly deposit tickets should be the same as the amount entered on Line 12.

Forward the following to the Bureau of Imaging and Document Management on or before the 10th day of each month:

A. Original and one copy of the Register of Wills Report (REV-714) and original and one copy of the Itemization of Inheritance Tax Receipts Issued (REV-587).

B. Copy of each itemized deposit ticket for Total Amount Deposited, Line 12, of this report.

The address for the Bureau of Imaging and Document Management is as follows:

Bureau of Imaging and Document Management
Imaging Support and Banking Operations Division
PO BOX 280400
Harrisburg, PA 17128-0400

Inquiries concerning the preparation of this report should be directed to 717-783-2333.

Commission rates and limits are determined in accordance with Act 207 of 1986.

TOTAL TRANSFER TAXES	COMMISSION RATE
$1 - $200,000	4.25%
$200,001 - $1,000,000	1.75%
$1,000,001 and Over	0.5%

IMPORTANT: The Register of Wills office will receive correspondence from the Department of Revenue and Auditor General once your report is reviewed, and you will need to keep this for your records and auditing purposes.

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ROW SPECIFIC INFORMATION

RECEIPTS

PROPERLY SUBMITTING RECEIPTS

Any time a payment is received by the Register of Wills, a receipt must be created. The receipt should list the estate information as indicated below:

RECEIPT NUMBER: Receipt number should start with the assigned 2- letter county abbreviation followed by 6 numerical digits.

FILE NUMBER: File number should be formatted as "XXXX-XXXX". It is important to use the correct file format to ensure payment is properly applied to the account.

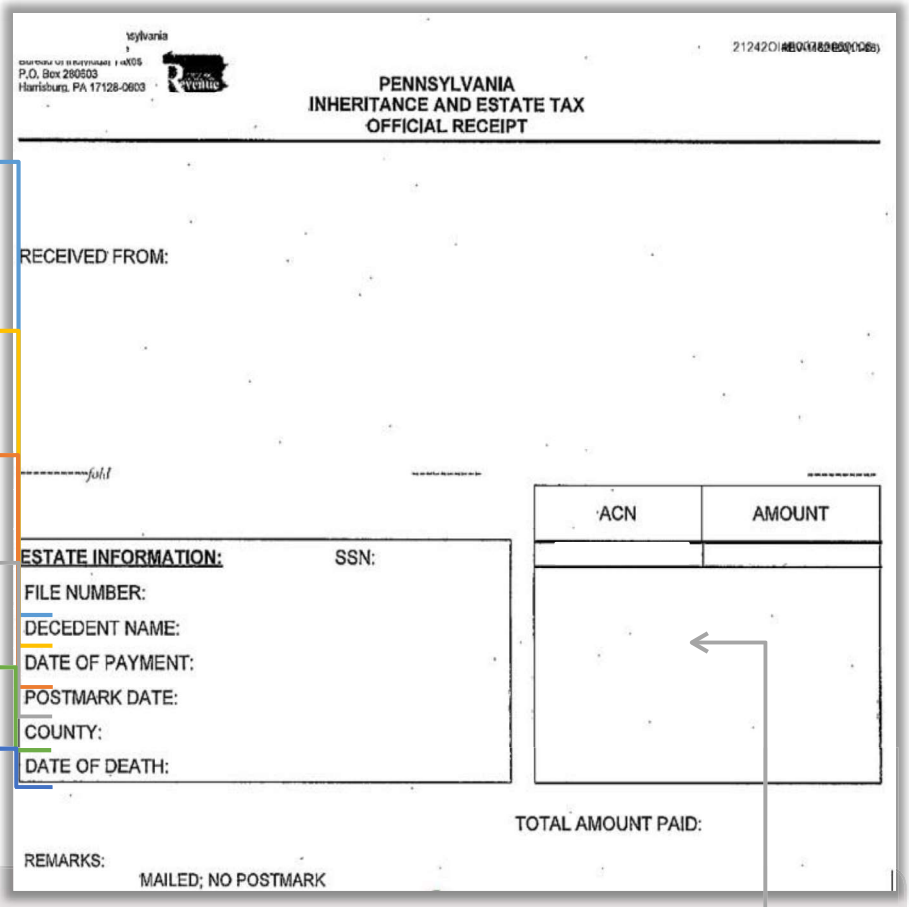
DECEDENT NAME: Name should be formatted exactly as written on the death certificate and the estate information sheet.

DATE OF PAYMENT is the date the receipt is prepared by the ROW.

POSTMARK DATE is the date the US Postal Service stamped the envelope as received.

COUNTY: County name should be entered in this field.

DATE OF DEATH should match the date of death indicated on the death certificate and estate information sheet.


PENNSYLVANIA
INHERITANCE AND ESTATE TAX
OFFICIAL RECEIPT

RECEIVED FROM:

fold

ESTATE INFORMATION:	SSN:
FILE NUMBER:	
DECEDENT NAME:	
DATE OF PAYMENT:	
POSTMARK DATE:	
COUNTY:	
DATE OF DEATH:	

ACN	AMOUNT

TOTAL AMOUNT PAID:

REMARKS:
MAILED; NO POSTMARK

ACN field should include one of the following, depending on the type of payment received:

- **Estate:** EST with 11- digit Account ID from the notice. If Account ID is unknown, just enter EST.
- **Release of Lien**: ROL with 11-digit Account ID found on notice.
- **Transferee:** TFE with 11-digit Transferee ID found on notice.
- **Joint Bank Account:** TFE with 8-digit Transferee ID found on notice. If the ROW system requires 11 digits, enter 000 in front of the 8-digit Transferee ID.

IMPORTANT: If receipts are uploaded via myPATH, the Master Administrator and vendor will receive a message by email if the batch happens to fail. If a batch failed message is received, the entire batch of receipts must be resubmitted.

WHEN TO VOID

A Register of Wills office should only void a payment receipt if the payment information entered is invalid. For example, the receipt is invalid, the receipt was created in error, the receipt contains the wrong decedent, or the receipt contains the wrong amount paid. In these situations, the ROW should email the voided receipt to the reconciliation unit. Do not send a copy of the voided receipt through bulk mail.

WHEN NOT TO VOID

If the receipt is valid with the correct decedent but wrong account, contact the department via myPATH or by emailing one of the supervisors on the contact list provided at the conference to have the record updated.

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ROW SPECIFIC INFORMATION

myPATH FUNCTIONS

Since the Register of Wills is an agent for the Pennsylvania Department of Revenue, the department has created functions in myPATH specific to the Register and their needs. These functions will allow the Register and their representatives to interact with the department more easily and provide better customer service. To access myPATH, simply type in myPATH.pa.gov and you will be directed to the myPATH Homepage.

CREATING A myPATH PROFILE

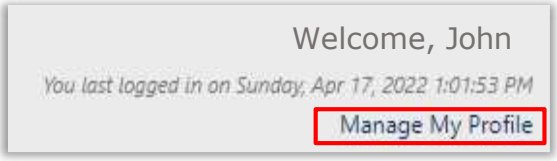
A Master Administrator Profile is already created by the Department of Revenue for the Register in each county office. The username for that Register will always be the same, but the individual who is acting in that role will need to create their own unique password. In the event that the current Register is replaced, they must call the department at 717-787-8327 to have the account updated with the current Register's information so they are able to access it.

ADDING ADDITIONAL USERS

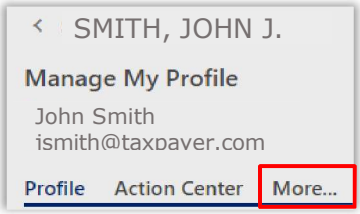
All other ROW representatives are to be registered as an Account Administrator or Account Manager. The Master Administrator will need to create a Secondary Admin profile for each employee at the ROW office. Below are the instructions for setting up this account type:

1. From the myPATH homepage, the Master Administrator must log in with their **username** and **password.**

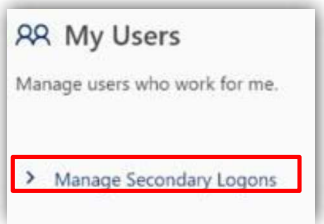
2. Once logged in, select the **Manage My Profile** hyperlink.



3. On the next screen, you will select the **More…** Tab



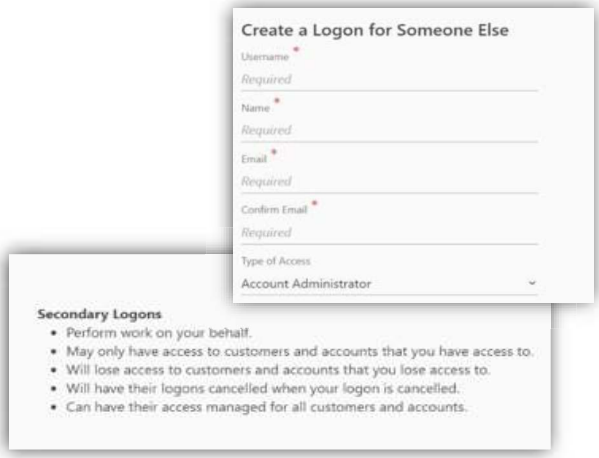
4. From there, you will select the **Manage Secondary Logons** hyperlink under the *My Users* panel.



5. This will bring you to a new screen which has an **Add** hyperlink on the right-hand side which you will need to click on.

6. Finally, enter the required information and select the **type of Access** which can be **Account Administrator** or **Account Manager**, then select **Save**.

   It is important to note that the Account Administrator can add or remove users on behalf of the Master Administrator, while an Account Manager cannot.



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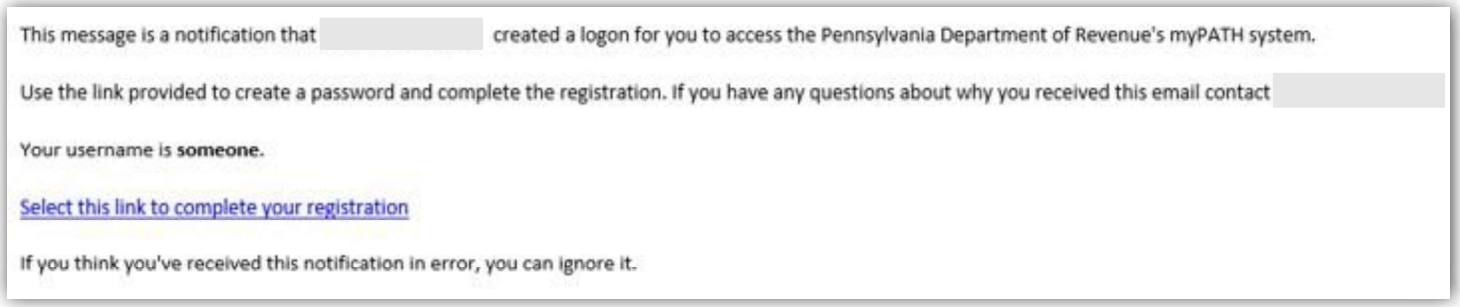
ROW SPECIFIC INFORMATION

COMPLETING THE SECONDARY ADMIN PROFILE

The individual that the logon is being created for will receive an email with instructions and a link to complete registration. After clicking the link in the email, they will enter a new password for the secondary logon. Then click submit.

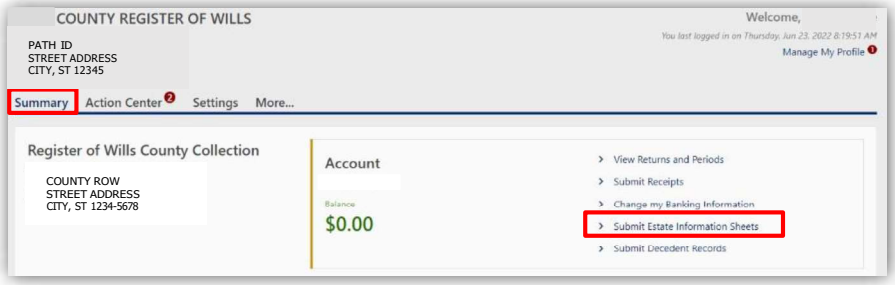


UPLOADING FILES

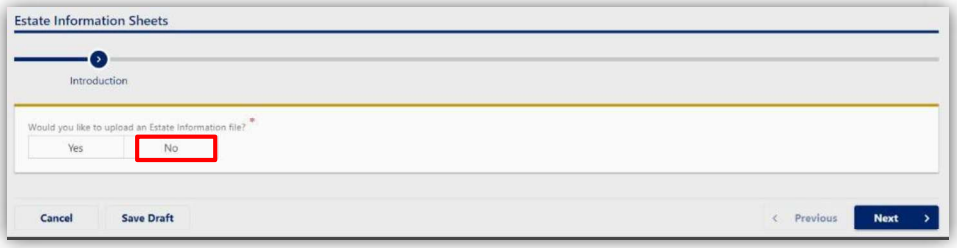
ESTATE INFORMATION SHEETS

As mentioned previously, ROWs have the ability to manually enter the REV-346, Estate Information Sheet through the myPATH portal when they are not using a vendor. Upon logging in to your account, you should be on the **Summary** tab.

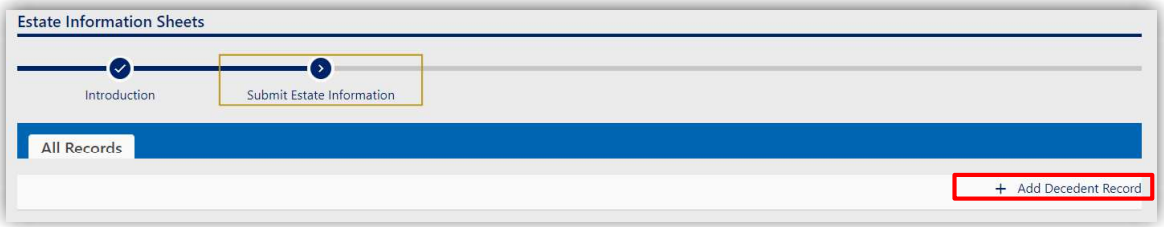
1. From the **Summary** tab, you will simply click on **Submit Estate Information Sheets** on the right-hand side.



2. Next, select **'No'** when asked if you would like to upload an Estate Information file and click **Next**.



3. From there, you will select the option to **Add Decedent Record**.

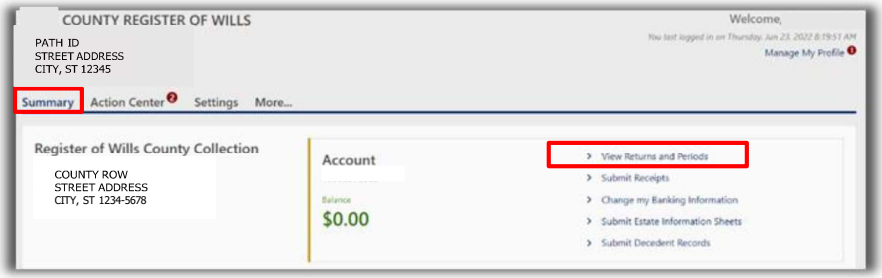


4. Lastly, complete the appropriate information under the **Decedent Record** tab and click **Submit**.

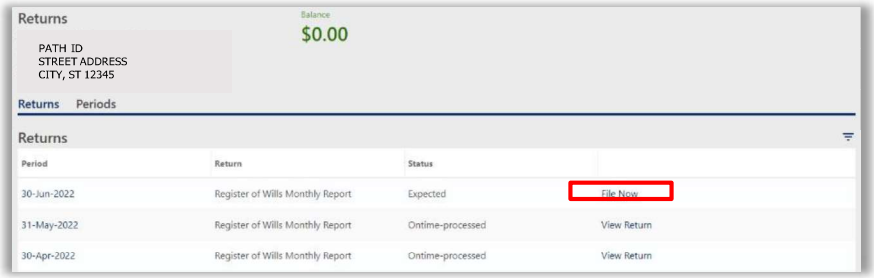
SUBMITTING MONTHLY REPORTS

The REV-714, Register of Wills Monthly Report can also be filed via myPATH. Upon logging in to your account, you should be on the **Summary** tab.

1. From the **Summary** tab, you will simply click on the **View Returns and Periods** hyperlink on the right-hand side.



2. From the **Returns screen**, you will be able to see all returns and periods that have been filed. Your current monthly report will have a hyperlink to **File Now**.

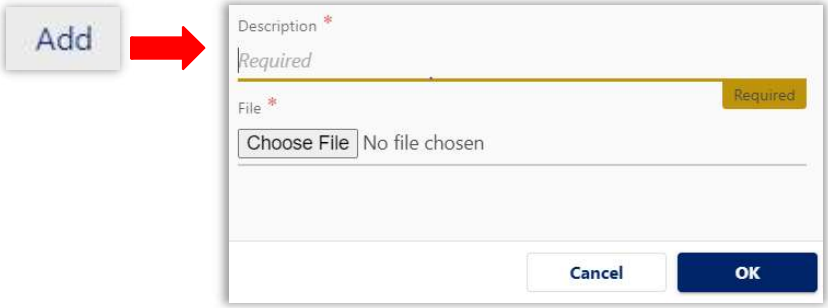


3. After clicking the **File Now** hyperlink, you will need to complete the appropriate information and click **Submit**. If at any point you would like to add an attachment, you need to do the following:

   a) Go to the **Attachment** section then click the **Add** hyperlink to attach supporting documentation.

   b) Click the **Choose File** button and select a file.

   c) Add a **Description** and click **OK.**



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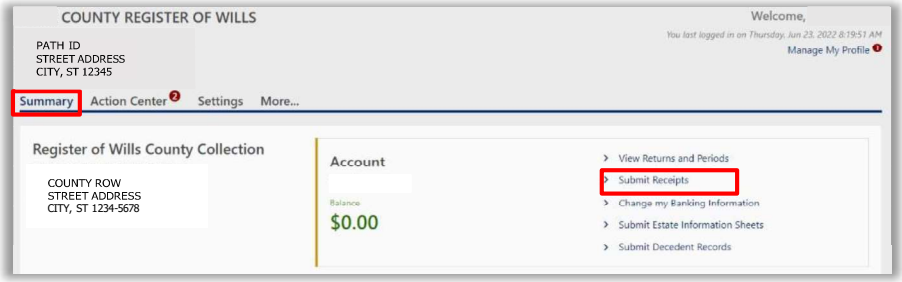
ROW SPECIFIC INFORMATION

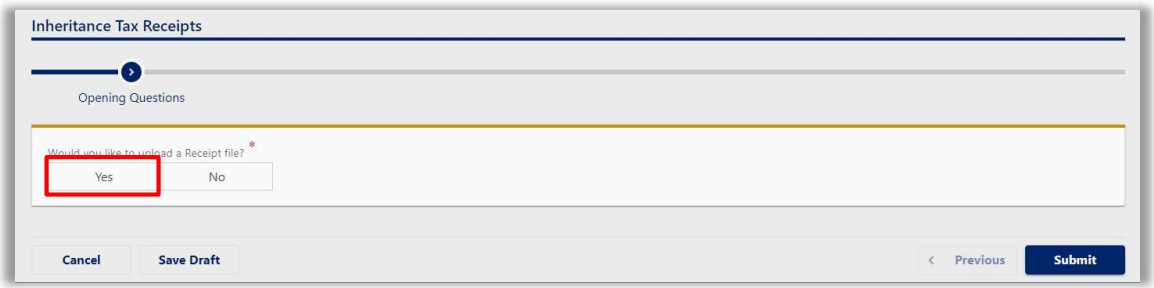
RECEIPTS

In addition, county customers can manually upload receipts through the myPATH portal when they are not using a vendor. Upon logging in to your account, you should be on the **Summary** tab.

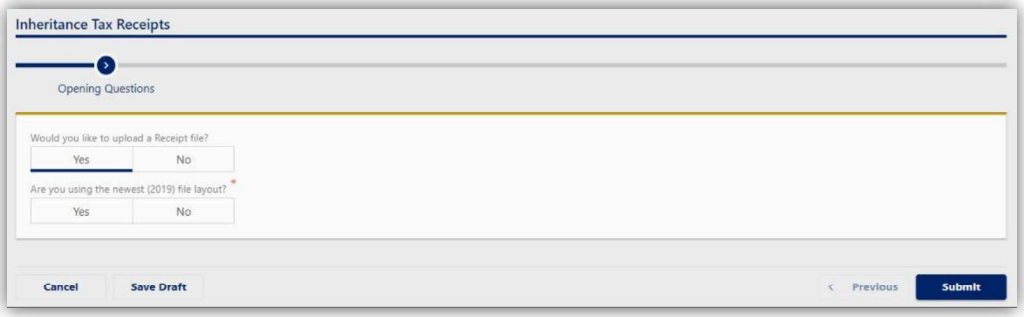
1. From the **Summary** tab, you will simply click on **Submit Receipts** hyperlink on the right-hand side.



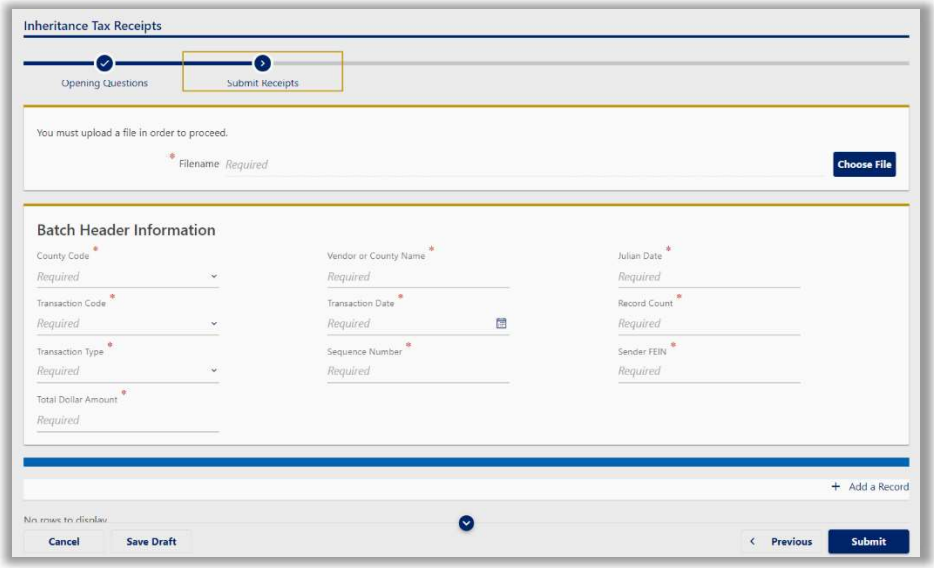
2. Next, select **'Yes'** when asked if you would like to upload a Receipt File and click **Next**.



3. From there, select the appropriate file layout and click **Submit** followed by **Next.**



4. The final step is to choose the file and complete the Batch Header Information. Once this is complete, select **Submit.**



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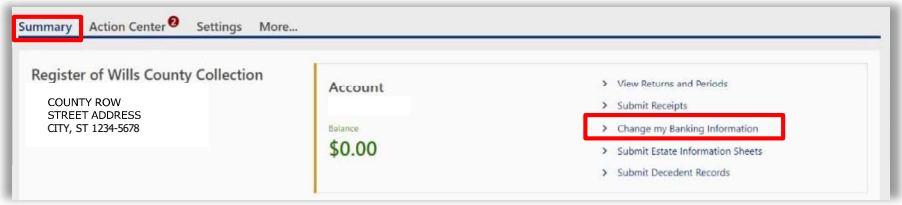
ROW SPECIFIC INFORMATION

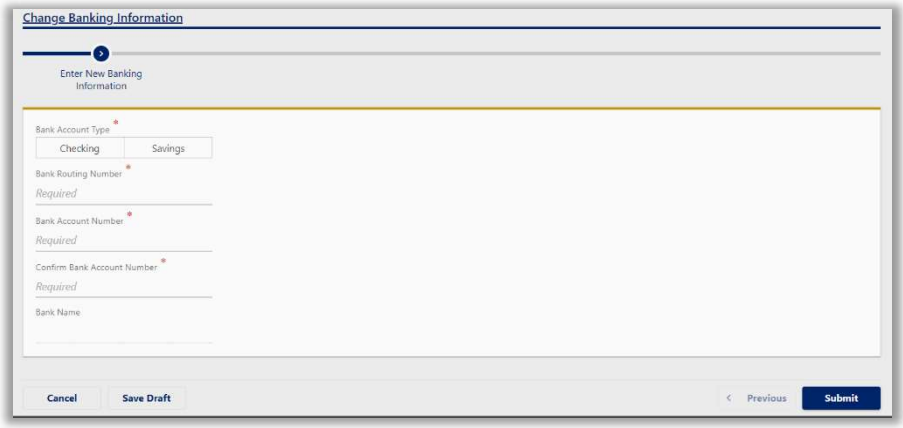
CHANGING BANKING INFORMATION

If the Register needs to change their bank account information on file with the department, they can do that through myPATH as well. Upon logging in to your account, you should be on the **Summary** tab.

1. From the **Summary** tab, you will need to click on the **Change my Banking Information** hyperlink on the right-hand side.



2. On the next screen, you will simply enter the new banking information and click **Submit**.



MESSAGES

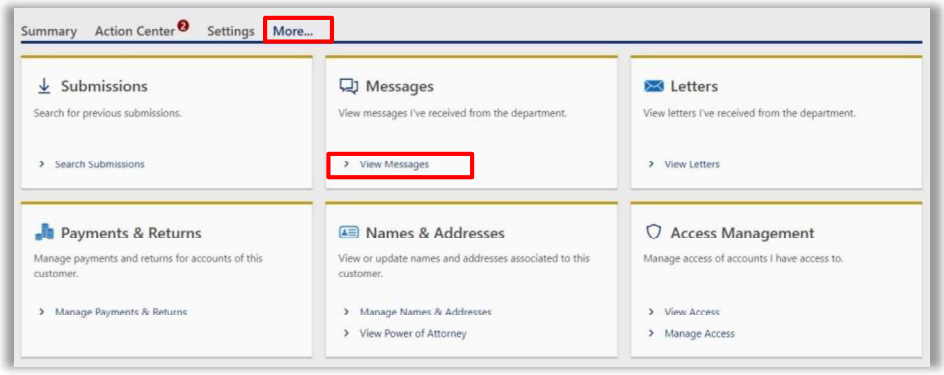
County customers can view and send messages through myPATH when interacting with the department. Most commonly, these customers will be able to view the following messages through the portal:

- FTP file transmissions (successes and failures)
- Direct deposits of commission
- Messages send to Department of Revenue via myPATH
- Department of Revenue responses to messages via myPATH

VIEW

To view any messages that were sent or received, county customers will need to log into their myPATH profile. Upon logging in to your account, you will want to click on the **More…** tab.

From the **More...** tab, you will need to click on the **View Messages** hyperlink in the *Messages* panel on the page.



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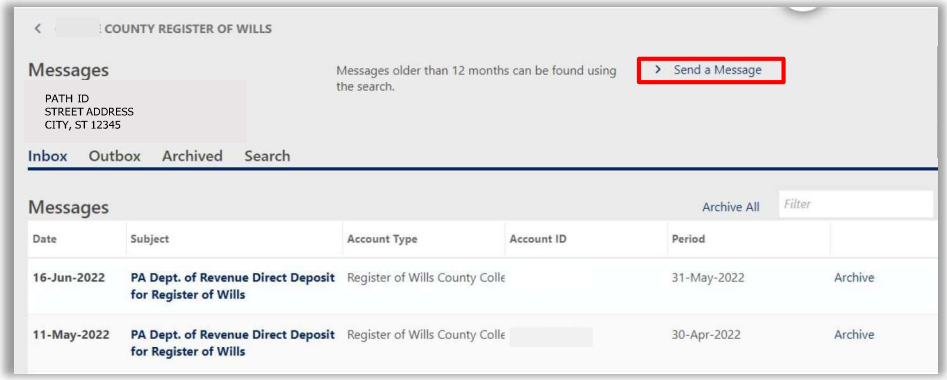
ROW SPECIFIC INFORMATION

SEND

The process of sending a message to the department is very similar to viewing messages. Upon logging in to your account, you will want to click on the **More…** tab.

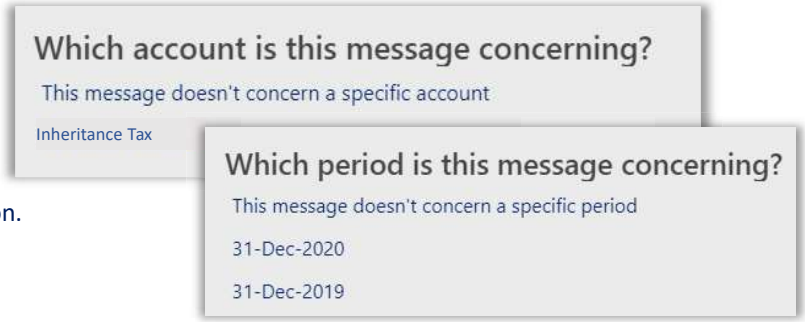
From the **More…** tab, you will need to click on the **View Messages** hyperlink in the *Messages* panel on the page.

From the Messages screen, there will be an option in the top right corner that says, **Send a Message.**



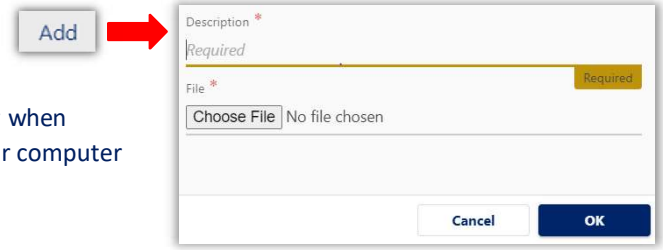
Once selected, you will receive a message asking which account this message is concerning followed by which period the message is concerning.

IMPORTANT: Please be aware that selecting an account and filing period is not required however, you will receive a quicker response if fill in the appropriate information.



When composing the message, you must fill out the **subject line** and write the message in the **Message Field**.

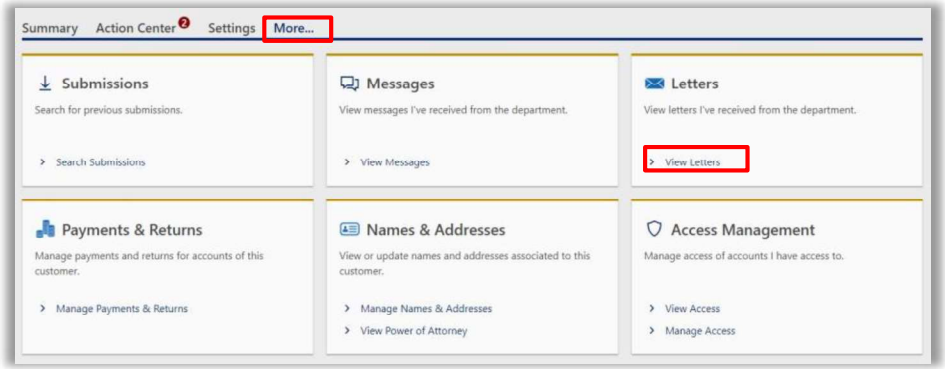
To add an attachment, click the **Add** hyperlink. A pop-up box will appear when you can then input the document description and upload the file from your computer or device. When done click ok.



LETTERS

To view copies of letters that are available to the Register of Wills such as assessments, statement of accounts, or record adjustments, county customers will need to log into their myPATH profile. Upon logging in to your account, you will want to click on the **More…** tab.

From the **More…** tab, you will need to click on the **View Letters** hyperlink in the *Letters* panel on the page.



DEPARTMENT NOTICES

- COMMON CUSTOMER NOTICES
- CREDIT MEMO NOTICE
- TRANSFER LETTER

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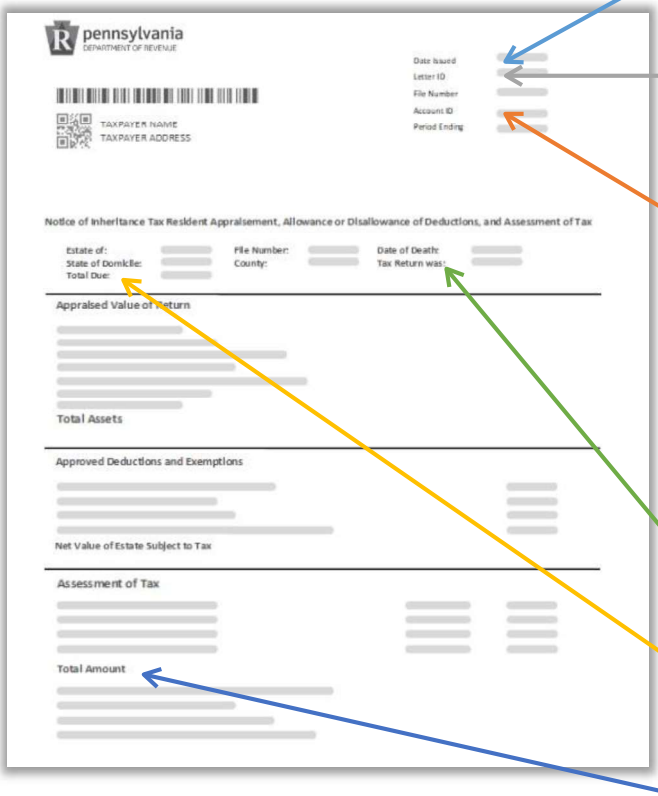
DEPARTMENT NOTICES

COMMON CUSTOMER NOTICES

When the Department of Revenue reviews an inheritance tax return, a notice is generated to the responsible party and some notices are issued in duplicate to the county. The following are examples of notices that you may see which are typically sent to inheritance tax customers:

- **Inheritance Notice of Assessment, IBA Assessment, or Penalty Assessment:** This notice informs the responsible party of any balances due. The notice outlines the appraised value of the asset, the approved deductions and exemptions, and the assessment of tax. If related to a penalty, the notice will indicate what the penalty is for (late/under payment, late filing, bad check etc.).
- **PA Inheritance Tax Information Notice & Taxpayer Response:** This notice is issued when the department receives information from a financial institution regarding a joint account or beneficiary of assets that were not reported on an Inheritance Tax Return. The recipient will need to complete the fields to the best of their ability and submit payment to the appropriate Register of Wills.
- **Record Adjustment:** This notice informs the responsible party that an adjustment was made to the information reported on the return. There will be an Explanation of Change after the summary of line items which explains the determination. The notice also informs the customer of next steps.
- **Statement of Account**: The Statement of Account, Transferee Statement of Account, and Estate Statement of Account all show the summary of outstanding amounts, penalties, payments/credits, and refunds issued (if applicable).
- **Failure to File/Pay:** This notice informs the responsible party that either a return or a payment was not submitted to the department. Additionally, it outlines the account for which the return or payment is due, the balance (if applicable) and how to submit those items.

KEY ITEMS ON PAGE 1 OF THE ASSESSMENT NOTICE


pennsylvania
DEPARTMENT OF REVENUE

Date Issued
Letter ID
File Number
Account ID
Period Ending

TAXPAYER NAME
TAXPAYER ADDRESS

Notice of Inheritance Tax Resident Appraisement, Allowance or Disallowance of Deductions, and Assessment of Tax

Estate of:
State of Domicile:
Total Due:
File Number:
County:
Date of Death:
Tax Return was:

Appraised Value of Return

Total Assets

Approved Deductions and Exemptions

Net Value of Estate Subject to Tax

Assessment of Tax

Total Amount

Date Issued is used for appeal purposes- customers have 60 days from this date to appeal this notice.

Letter ID is the unique identifier assigned by the Department of Revenue's tax system. This can used to submit documentation via the myPATH portal. It is also helpful when reaching out to DOR for assistance.

Account ID replaces the prior system ACN. This is an 11-digit number that does not contain any alpha characters which should be referenced on all receipts. Do not use the old ACN or the Letter ID as this will cause issues with properly applying the payment.

Transferee ID will be present in this field if the transferee oval was filled in on the REV-1500 or the account is the result of a Joint Bank Account. While the Transferee ID is typically an 11-digit number, if it is the result of a Joint Bank account, it will only be 8-digits. This ID number should be used by the ROW when submitting payment directions.

Tax Return will show *Accepted as Filed* or *Changed*. If it was changed, there will be more details on page 2 under Explanation of Change.

Total Due reflects the current balance due including tax, interest, penalties, and payments. You will see the computation on page 2 under Credits.

Total Amount seen at the bottom of page 1 is just the total amount assessed, not the current amount due. Be sure to provide the customer with the Total Due figure mentioned above for the most current balance.

KEY ITEMS ON PAGE 2 OF THE ASSESSMENT NOTICE

Credits provides the computation of the Total Due from page 1. Payment Date and Receipt Number show any payments on record for this account. Tax Amount indicates the initial tax due based on the assessed return prior to any credits, interest, or penalty. Total Due indicates the current balance due, including tax, interest and penalties, and applied payments.

Explanation of Change is where you will find the reason for change if the tax return was NOT accepted as filed.

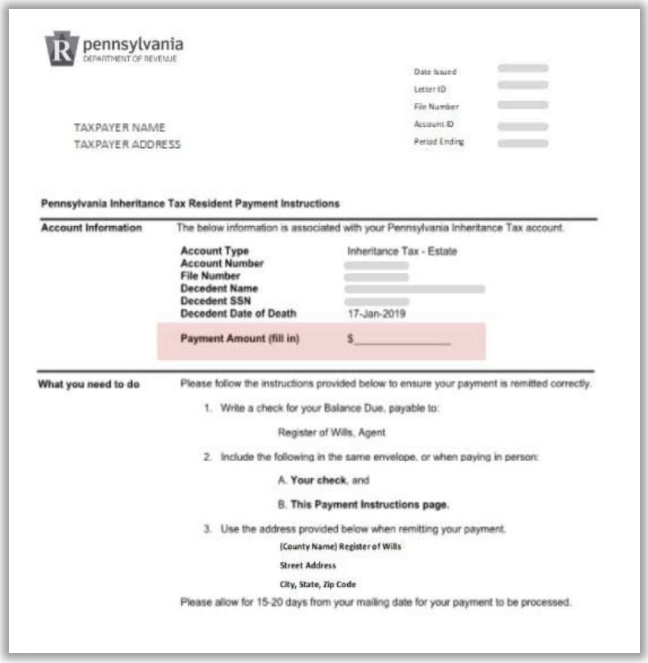
Objections outlines the process to appeal any of the department's decisions, in terms of, allowing or disallowing deductions or exclusions based on the interpretation of tax law. This petition must be filed within 60 days of the Date Issued on the notice. Please advise customers to provide any documents including wills, estate paperwork, or any other legal documents that support the appeal.

Administrative Corrections provides the mailing address to send in any supporting documents regarding factual errors. This includes receipts, copies of income statements, copies of the return, or any other documentation that shows calculations of figures on a particular line. Please advise customers to be clear about what exactly they are disputing.

Discount outlines the period in which payments must be made in order to be eligible for the discount. Payments made outside of the discount period are not eligible.

PAGE 3 OF THE ASSESSMENT NOTICE

If there is a balance due, page 3 of the Assessment Notice will be the **Pennsylvania Inheritance Tax Resident Payment Instructions**. This page should be completed and returned along with the payment made by the customer. The customer should fill out the amount of the total payment. If they are remitting one check for multiple accounts, they need to provide the instruction page for each account listing the specific payment amount that should be applied to each.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Date Issued
Letter ID
File Number
Account ID
Period Ending

TAXPAYER NAME
TAXPAYER ADDRESS

Pennsylvania Inheritance Tax Resident Payment Instructions

Account Information The below information is associated with your Pennsylvania Inheritance Tax account.

Account Type	Inheritance Tax - Estate
Account Number	
File Number	
Decedent Name	
Decedent SSN	
Decedent Date of Death	17-Jan-2019
Payment Amount (fill in)	$_____

What you need to do Please follow the instructions provided below to ensure your payment is remitted correctly.

1. Write a check for your Balance Due, payable to:
   Register of Wills, Agent
2. Include the following in the same envelope, or when paying in person:
   A. **Your check**, and
   B. **This Payment Instructions page.**
3. Use the address provided below when remitting your payment.
   (County Name) Register of Wills
   Street Address
   City, State, Zip Code

Please allow for 15-20 days from your mailing date for your payment to be processed.

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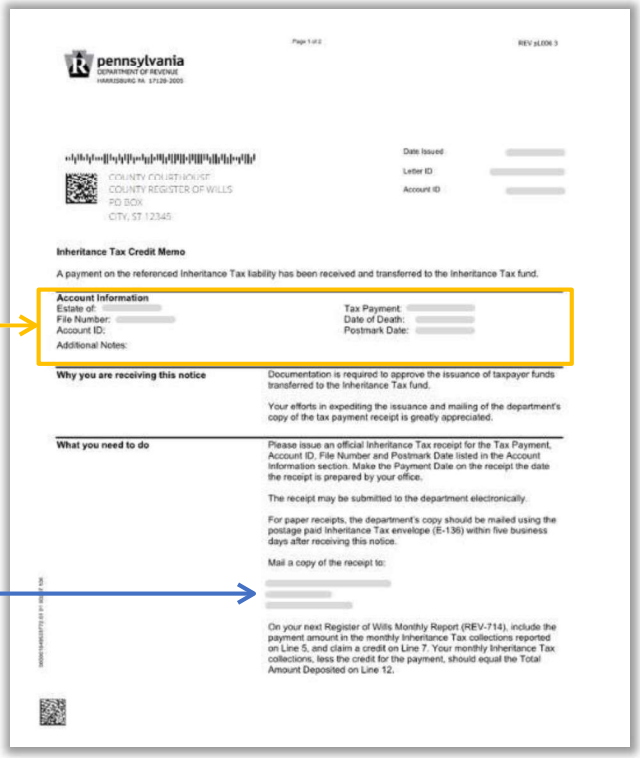
DEPARTMENT NOTICES

CREDIT MEMO NOTICE

If a resident payment is sent directly to the Department of Revenue and is processed, an **Inheritance Tax Credit Memo** is issued to the respective county to ensure the payment is processed through the proper channels.

The Register of Wills should use the *Account Information* section to create the receipt. This section lists the Account ID, File Number, and Postmark Date.

The county should issue an official inheritance tax receipt to the payor listed in the *What you need to do* section of the notice.



pennsylvania
DEPARTMENT OF REVENUE

Date Issued
Letter ID
Account ID

COUNTY COURTHOUSE
COUNTY REGISTER OF WILLS
PO BOX
CITY, ST 12345

Inheritance Tax Credit Memo

A payment on the referenced Inheritance Tax liability has been received and transferred to the Inheritance Tax fund.

Account Information
Estate of:
File Number:
Account ID:
Additional Notes:
Tax Payment:
Date of Death:
Postmark Date:

Why you are receiving this notice
Documentation is required to approve the issuance of taxpayer funds transferred to the Inheritance Tax fund.

Your efforts in expediting the issuance and mailing of the department's copy of the tax payment receipt is greatly appreciated.

What you need to do
Please issue an official Inheritance Tax receipt for the Tax Payment, Account ID, File Number and Postmark Date listed in the Account Information section. Make the Payment Date on the receipt the date the receipt is prepared by your office.

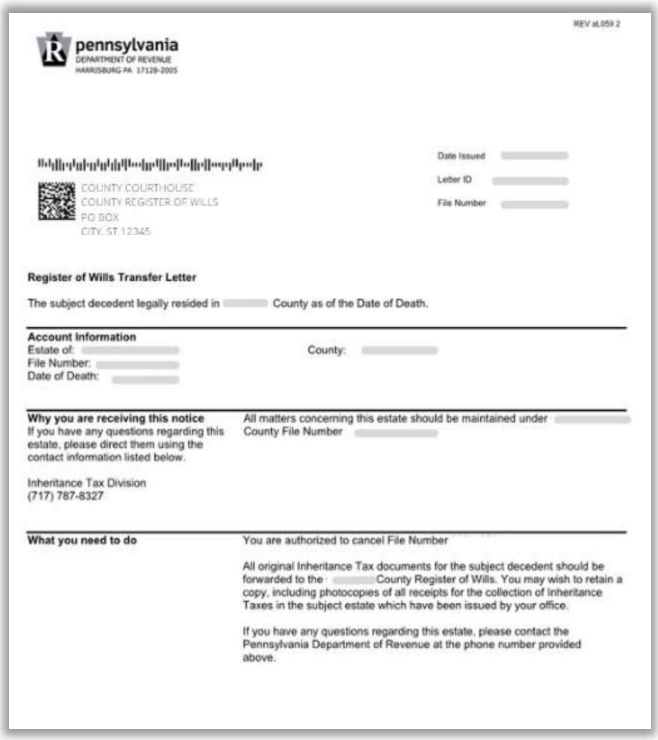
The receipt may be submitted to the department electronically.

For paper receipts, the department's copy should be mailed using the postage paid Inheritance Tax envelope (E-136) within five business days after receiving this notice.

Mail a copy of the receipt to:

On your next Register of Wills Monthly Report (REV-714), include the payment amount in the monthly Inheritance Tax collections reported on Line 5, and claim a credit on Line 7. Your monthly Inheritance Tax collections, less the credit for the payment, should equal the Total Amount Deposited on Line 12.

TRANSFER LETTER



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DEPARTMENT OF REVENUE

Date Issued
Letter ID
File Number

COUNTY COURTHOUSE
COUNTY REGISTER OF WILLS
PO BOX
CITY, ST 12345

Register of Wills Transfer Letter

The subject decedent legally resided in County as of the Date of Death.

Account Information
Estate of:
File Number:
Date of Death:
County:

Why you are receiving this notice
If you have any questions regarding this estate, please direct them using the contact information listed below.

Inheritance Tax Division
(717) 787-8327

All matters concerning this estate should be maintained under County File Number

What you need to do
You are authorized to cancel File Number

All original Inheritance Tax documents for the subject decedent should be forwarded to the County Register of Wills. You may wish to retain a copy, including photocopies of all receipts for the collection of Inheritance Taxes in the subject estate which have been issued by your office.

If you have any questions regarding this estate, please contact the Pennsylvania Department of Revenue at the phone number provided above.

If a file number is created for a decedent in an incorrect county, a **Register of Wills Transfer Letter** will be sent to that county. This letter informs the county to forward all original inheritance tax documents for the subject decedent to the correct county. The letter also authorizes the county to cancel the file number.

The original ROW may wish to retain a copy, including photocopies of all receipts for the collection of inheritance taxes in the subject estate which have been issued by their office.

GENERAL INFORMATION

- WHAT IS INHERITANCE TAX
- CALCULATION OF TAX
- PAYMENT OF TAX
- SUPPLEMENTAL RETURN
- ADMINISTRATIVE CORRECTIONS

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GENERAL INHERITANCE TAX INFORMATION

WHAT IS INHERITANCE TAX

Inheritance tax is a tax on the right of succession or privilege of receiving property at death, and it is imposed upon the transfer of taxable property. This means that any time there is an estate which transfers property to a beneficiary, an inheritance tax return must be filed.

WHO MUST FILE & WHEN

The Inheritance Tax Return must be filed within nine (9) calendar months of the decedent's date of death by the one of the following:

- **Personal Representative:** The personal representative is the executor or administrator that was appointed by the Register of Wills to handle the decedent's estate. This person is responsible for filing the return and disclosing any property that they have, or acquire, knowledge of.

- **Transferee of Property:** The transferee of property is the person who is inheriting the property. This person should only file a return for one of the following three reasons: 1) no personal representative was appointed, 2) the personal representative did not file a return, or 3) the personal representative filed a return but did not include the property received.

NOTE: If it has been more than nine (9) months since the decedent died, an inheritance tax return must still be filed. 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.

EXTENSION OF TIME TO FILE

If the return cannot be filed within nine (9) months from the decedent's date of death, a one-time, six (6) month extension to file may be requested by completing form REV-1846. The extension request must be made before the return is due and should be emailed to RA-InheritanceTaxExt@pa.gov. For events beyond the control of the estate, such as litigation over assets and will disputes, an administrative extension will be granted by the department.

It is important to understand that an extension will not relieve the estate of the interest which will accrue on any tax liability that is unpaid nine (9) months after the decedent's death.

CALCULATION OF TAX

Inheritance tax due is unique to each estate because it is dependent on the value of the decedent's estate and the recipient's relationship to the decedent. Approved deductions can also be subtracted from the tax due on the return to lower the liability. Please review the following information to understand how to calculate the tax.

TAXABLE PROPERTY: All real property and all tangible personal property, including but not limited to cash, automobiles, furniture, antiques, jewelry, etc. located in Pennsylvania are taxable. All intangible property owned by a resident decedent including stocks, bonds, bank accounts, loans receivables, etc. is taxable regardless of where it is located. Jointly owned property, except between spouses, including but not limited to real estate, securities, bank accounts, etc., is taxable. Jointly owned property is taxable even if the decedent's ownership was added as a matter of convenience.

TAXABLE TRANSFERS: A transfer of property made within one (1) year of the death of the decedent, if made without valuable and adequate consideration in money or money's worth at the time of transfer, is taxable to the extent that the transfer exceeds $3,000 per transferee during any calendar year.

DEDUCTIONS: Unsatisfied liabilities incurred by the decedent prior to their death are deductible against their taxable estate. In addition to debts incurred by the decedent or estate, the cost of administration, attorney fees, fiduciary fees, funeral, and burial expenses including the cost of a burial lot, tombstone or grave marker, and other related burial expenses are deductible.

The family exemption is a right given to specific individuals to retain or claim certain items from the decedent's property in accordance with Section 3121 of the Probate, Estates, and Fiduciaries Code. For decedents dying after January 31, 1995, the family exemption is $3,500. The family exemption may be claimed by the spouse of a decedent who died a resident of Pennsylvania. If there is no spouse, or if the spouse has fortified their rights, then any child of the decedent who is a member of the same household as the decedent may claim the exemption. In the event that there is no spouse or child, the exemption may be claimed by a parent or the parents who are

members of the same household as the decedent. The family exemption is allowable only against assets which pass by a will or by the Pennsylvania Intestate Laws.

INHERITANCE TAX RATES

The law in effect at the date of death is what governs the tax rate. The following information is based on a date of death on or after July 1, 2000.

Rate	Relationship	Definition
0%	**SPOUSAL TRANSER**	Any asset passing to a decedent's spouse is taxed at 0%. 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 after January 1, 2005, transfers to the purported common-law spouse are taxable at the collateral, or 15% rate.
0%	**PARENTAL TRANSFER TO/FROM MINOR CHILDREN**	For dates of death on or after January 1, 2020, transfers to or for the use of a child twenty-one (21) years of age or younger from a natural parent, an adoptive parent, or a stepparent of the child are subject to a zero percent tax rate. In addition, transfers from the estate of a child twenty-one (21) years of age or younger to the child's natural parent, adoptive parent, or stepparent are subject to a zero percent tax rate.
4.5%	**LINEAL TRANSFER**	The lineal tax rate is applicable for transfers to: Grandfather, grandmother, father, mother, adult children, unremarried spouse 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.
12%	**SIBLING TRANSFER**	The sibling tax rate is applicable for transfers to: 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.
15%	**COLLATERAL TRANSFER**	The collateral tax rate is applicable for transfers to all other beneficiaries. This includes but is not limited to transfers to or for the benefit of aunts, uncles, cousins, nieces, nephews, friends, sister-in-law, brother-in-law, pets, and entities not classified as charities.
0%	**CHARITABLE BEQUESTS**	Transfers to tax exempt charitable organizations, institutions and government entities are exempt from tax.

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GENERAL INHERITANCE TAX INFORMATION

PAYMENT OF TAX

Inheritance tax is due within nine (9) months of the decedent's date of death. The department allows a 5% discount on the tax paid within three (3) months of the decedent's death. It is important to understand that requesting an extension of time to file a tax return does not extend the time for payment and any tax still due after nine (9) months and one (1) day from the date of death, will begin to accrue interest. The applicable interest rates can be found on the form REV-1611.

If you cannot pay the entire amount at once, it is important that you still file the return as soon as possible. You then have the option of establishing a payment plan with the Department of Revenue. To discuss payment plan options, please contact the department at 717-787-8327.

NOTE: Inheritance tax payments (even if on a formal payment arrangement) are made to the Register of Wills, Agent and presented to the county in which the decedent resided. Each check should include the estate file number on the memo line. Payment of county filing fees must be made by separate check.

Failure to pay the tax imposed along with any interest will result in a lien against property owned by the decedent. This lien will remain in effect until the tax and interest are paid in full.

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. To file a supplemental return, complete a separate REV-1500 with the oval under "Type of Return" filled in for a *Supplemental Estate Return*. The supplemental return should include only the additional assets, transfers, or deductions and not repeat any assets or deductions reported on the original return or prior supplemental return.

A supplemental return may not be used to adjust or correct a previously filed return. If a correction is needed for an asset that was reported on a return, see "Administrative Corrections" below to request an administrative correction. If there is an error contained in an assessed return that must be resolved see "Administrative Corrections" or "Protest Notice or Appeal". 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 an assessment notice from the department, any discrepancy must be resolved either through the refund process or through the appeal process.

ADMINISTRATIVE CORRECTIONS

Obvious factual errors discovered on the assessment may be corrected administratively. Examples of correctable errors include those made by the 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. Any documentation which supports the need for an adjustment to the record must be submitted.

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

INHERITANCE TAX FORMS

- RESIDENT DECEDENTS
- NONRESIDENT DECEDENTS
- OTHER FORMS
- COMMON ERRORS TO AVOID

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INHERITANCE TAX FORMS

RESIDENT DECEDENTS

The REV-1500, Inheritance Tax Return for a resident decedent must be filed any time an estate is opened in PA. Inheritance tax forms and instructions are available on the department's website at www.revenue.pa.gov. Depending upon what assets are included in the estate there may be additional forms or schedules needed based on the estate's unique situation.

SCHEDULES

When preparing the inheritance tax return, it is important to complete the schedules first and then transfer the calculated values onto the tax return.

REV-1502: Schedule A: Real Estate *
This schedule is used to report all real estate owned by the decedent solely or as tenant-in-common. You should list the address of the property and its assessed value in the year the decedent died.

REV-1197: Schedule AU: Agricultural Use Exemptions
This schedule is used to claim an exemption from inheritance tax for real estate pursuant to either the business of agriculture exemption or the farmland-other exemption.

REV-1503: Schedule B: Stocks and Bonds
This schedule is used to report all stocks and bonds held by the decedent solely or as a tenant-in-common.

REV-1504: Schedule C: Closely Held Corporation, Partnership, or Sole Proprietorship
This schedule is used to report all business interests, including a sole proprietorship held by the decent. You must submit the appropriate supplemental schedule C-1 (REV-1505) or C-2 (REV-1506) along with all information relative to establishing the true value of the decedent's interest.

REV-571: Schedule C-SB: Family-Owned Business
This schedule is used to report a business interest for which you claim an exemption from inheritance tax under the qualified family-owned business exemption.

REV-1507: Schedule D: Mortgage and Notes Receivable
This schedule is used to report all mortgages and notes receivable owed to the decedent.

REV-1508: Schedule E: Cash, Bank Deposits, and Misc. Personal Property *
This schedule is used to report any probate assets that the decedent owned at their date of death which are not included on any of the other schedules. This includes items such as goods, cash, or bank accounts.

REV-1509: Schedule F: Jointly Owned Property
This schedule is used to report all property or assets in which the decedent held an interest as joint tenants. Any assets made joint within one (1) year of death should be reported on REV-1510, Schedule G. **NOTE:** If separate billing to the surviving joint tenant is requested, be sure to mark the "Separate Billing Requested" ovals on Lines 6 and 7 in the Recapitulation section on Page 2 of the REV-1500.

REV-1510: Schedule G: Inter-Vivos Transfers and Misc. Non-Probate Property
This schedule is used to report all transfers 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. **NOTE:** If separate billing is requested, be sure to mark the "Separate Billing Requested" ovals on Lines 6 and 7 in the Recapitulation section on Page 2 of the REV-1500.

REV-1511: Schedule H: Funeral Expenses and Administrative Costs *
This schedule is used to report the amount spent on funeral costs for the decedent. You can also list the fees paid to administer the estate, which typically includes probate filing fees to get the Letters of Administration or Letters Testamentary. Also included on this schedule is the family exemption if it applies.

REV-1512: Schedule I: Debts of the Decedent, Mortgage Liabilities, and Liens *
This schedule is used to report all debts the decedent had at the time of their death. This includes outstanding mortgage debt, real estate tax debt, utility debts (delinquent water/sewer or electric debt) and any other type of debt, such as credit card debt or medical debt.

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REV-1513: Schedule J: Beneficiaries *
This schedule is used to report anyone who has a legal right to inherit from the decedent's estate.

REV-1514: Schedule K: Life Estate, Annuity, and Term Certain
This schedule is used to report all presently vested life estates, annuities, and terms certain created by the decedent for which valuations must be actuarially determined.

REV-1647: Schedule M: Future Interest Compromise
This schedule is used to report all future interests where the rate of tax which will be applicable when the future interest vests in possession and enjoyment cannot be established with certainty.

REV-1649: Schedule O: Deferral/Election of Spousal Trusts
This schedule is used to report sole use trusts for which you are choosing to defer the tax until the death of the surviving spouse or electing to tax the trust or other similar arrangement in this estate. 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. Fill in the respective oval on the REV-1500 or REV-1737-A if the decedent created a trust or other similar agreement which qualifies as a sole use trust. The estate may choose to defer the tax or elect to tax the trust or other similar arrangement in this estate.

*Indicates commonly used schedules.

NONRESIDENT DECEDENTS

If the decedent is not a resident of PA at the time of death, the REV-1737-A, PA Inheritance Tax Return for a Nonresident Decedent must be completed.

NONRESIDENT SCHEDULES

There are a few schedules that are specific to nonresident decedents which may be required to be submitted along with the REV-1737-A, depending on the estate's unique circumstances. You may notice that many of the nonresident schedules are a combination of two resident schedules.

REV-1737-1: Nonresident Decedent Affidavit of Domicile
This form must be submitted along with the REV-1737-A, PA Inheritance Tax Return for Nonresident Decedent to support the estate's contention that the decedent was legally domiciled outside of PA as of the date of the decedent's death.

REV-1737-2: Schedule A: Real Estate
This schedule is used to report all real estate owned by the decedent solely or as tenant-in-common. You should list the address of the property and its assessed value in the year the decedent died.

REV-1737-3: Schedule B: Stocks & Bonds/Schedule D: Mortgages and Notes Receivable
This schedule is a combination of Schedules B and D. This is used to report all stocks and bonds held by the decedent solely or as a tenant-in-common as well as any mortgages and notes receivable owed to the decedent.

REV-1737-4: Schedule E: Miscellaneous Personal Property
This schedule is used to report any probate assets that the decedent owned at their date of death which are not included on any of the other schedules. This includes items such as goods, cash, or bank accounts.

REV-1737-5: Schedule F: Jointly Owned Assets
This schedule is used to report all property or assets in which the decedent held an interest as joint tenant. Any assets made joint within one (1) year of death should be reported on REV-1737-6, Schedule G.

REV-1737-6: Schedule G: Inter-Vivos Transfers and Misc. Non-Probate Property/Schedule H: Funeral Expenses and Administrative Costs
This schedule is a combination of Schedules G and H. This is used to report all transfers 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. In addition, this schedule is used to report any expenses incurred by administering the estate.

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REV-1737-7: Schedule I: Debts of Decedent, Mortgage Liabilities, and Liens/Schedule J: Beneficiaries
This schedule is a combination of Schedules I and J. This is used to report all debts the decedent had at the time of their death. This includes outstanding mortgage debt, real estate tax debt, utility debts (delinquent water/sewer or electric debt) and any other type of debt, such as credit card debt or medical debt as well as anyone who has a legal right to inherit from the decedent's estate.

OTHER FORMS

REV-487: Entry into Safe Deposit Box to Remove a Will or Cemetery Deed
This form is completed by the bank employee who is present for the removal of a will and/or burial instructions.

REV-1845: Notice of Intent to Enter Safe Deposit Box
This form is used to provide notice to the Department of Revenue that a safe deposit box is being inventoried. This form must be completed by the personal representative of the estate and sent to the department at least seven (7) days in advance.

REV-485: Safe Deposit Box Inventory
This form must be completed within twenty (20) days of entry into a safe deposit box. A copy of the form should also be submitted to the financial institution where the box is located. In addition, the estate representative should provide a statement to the financial institution verifying that notice was given to the department. The form REV-1381 should be filed in conjunction with this form.

REV-516: Notice of Transfer (for Stocks, Bonds, Securities, or Security Accounts Held in Beneficiary Form)
This form is used to notify the department regarding the transfer of securities by corporations, financial institutions, brokers, or similar entities.

REV-1313 Application for Refund of PA Inheritance Tax/Estate Tax
This form is used to request a refund of any inheritance tax that may have been overpaid. The application for refund must be filed within three (3) years after payment or final determination of the tax.

REV-1517: Wrongful Death/Survival Action Request
This form provides important information for firms requesting a wrongful death/survival action proceeds allocation letter from the PA Department of Revenue for MCARE settlements or nonresident decedent settlements.

REV-1518: Wrongful Death/Survival Action Approval Letter
This form provides important information for firms requesting a wrongful death/survival action proceeds allocation letter from the PA Department of Revenue for resident decedent settlements.

REV-1839 Application for Mortgage Foreclosure Inheritance Tax Release of Lien

COMMON ERRORS TO AVOID WHEN COMPLETING FORMS

Ink Color: All forms should be completed using only use blue or black ink. Any other ink color will not be picked up by scanners when being scanned into our systems.

Incomplete Forms: All forms must be filled out to completion before submitting. Incomplete forms can cause a delay in processing times as the department would need to send a request for additional information that should have been included on the form.

File Number Formatting: File numbers should be formatted as "XXXX-XXXX" on forms/applications. It is important to use the correct file format to ensure everything is properly applied to the account.

Missing Documentation: Copies of the will, trust documents, bank account statements, bills with higher-than-normal amounts, deeds, letters of explanation, copies of receipts, actuarial or tax calculations and a copy of Form 706, Federal Estate Tax Return, should be included when appropriate. Failure to include the information delays the processing and results in additional costs to be incurred by the department, estate, and preparer.

This form is for mortgagees who are unaffiliated with an estate to report a parcel of real property under PA's Inheritance and Estate Tax Act. By reporting a property under this form, the third party will receive documentation to establish whether any inheritance tax is owed on the property in question.