

ESTATES AND TRUSTS WORKSHEET (Keep for your records.)

PART A. 2013 PA ESTIMATED TAX WORKSHEET

1. Enter the expected 2013 PA taxable income for the estate or trust. 1. _____
2. Estimated 2013 deductions for distributions. 2. _____
3. Estimated 2013 PA taxable estate or trust income. Subtract Line 2 from Line 1. 3. _____
4. Estimated 2013 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 Organ and Bone Marrow Donor Tax Credit. 11. _____
12. Estimated PA Keystone Innovation Zone Tax Credit. 12. _____
13. Estimated PA Resource Enhancement and Protection Tax Credit. 13. _____
14. Estimated PA Neighborhood Assistance Program Tax Credit. 14. _____
15. Estimated PA Strategic Development Area Job Creation Tax Credit. 15. _____
16. Estimated PA Educational Improvement Tax Credit. 16. _____
17. Estimated PA Keystone Special Development Zone Tax Credit. 17. _____
18. Other PA Schedule OC Credits not listed above. 18. _____
19. Estimated Other PA Tax Withheld. 19. _____
20. Total Estimated Credits. Add Lines 5 through 19. 20. _____
21. **TOTAL 2012 ESTATE OR TRUST ESTIMATED TAX.** Subtract Line 20 from Line 4. 21. _____
22. Enter 90% of Line 21. 22. _____
23. Enter 100% of the 2012 net PA taxable income of the estate or trust,
after the distributions deductions, from its PA-41. (\$0 if no return filed in 2012) 23. _____
24. Figure the tax by multiplying Line 23 by 3.07% (0.0307). 24. _____
25. **TOTAL REQUIRED ANNUAL ESTIMATED TAX FOR THE ESTATE OR TRUST.**
Enter the smaller of Line 22 or 24. 25. _____

NOTE: If Line 25 is less than \$246, the estate or trust generally does not have to make estimated tax payments.

CAUTION: If Line 25 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 2013 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 2012 PA-41 form as of the due date of the 2012 PA-41 form. If the 2012 credit is greater than the first 2013 installment payment, it is not necessary to file the first estimated form. The department does not require a 2013 estimated form until you must make a PA PIT estimated installment payment on behalf of the estate or trust.

PART B. 2013 AMENDED PA ESTIMATED TAX SCHEDULE (USE IF ESTIMATED TAX CHANGES DURING THE YEAR)

1. Amended estimated tax. 1. _____
2. Amount of 2012 overpayment applied to 2013 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. 2013 RECORD OF ESTIMATED TAX PAYMENTS

Payment number	(a) Date	(b) Amount	(c) 2012 overpayment credit applied	(d) Total amount paid and credited [add (b) and (c)]
1				
2				
3				
4				
Total				

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.state.pa.us 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

NEW CASTLE

103 S MERCER ST
NEW CASTLE PA 16101-3849
724-656-3203

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

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

READING

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

SCRANTON

RM 200
SAMTERS BLDG
101 PENN AVE
SCRANTON PA 18503-1970
570-963-4585

SUNBURY

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