REV-459B EX (7-07)

CONSENT TO TRANSFER, ADJUST OR CORRECT PA ESTIMATED PERSONAL INCOME TAX ACCOUNT

- Use this form to apply your estimated tax payments and credits between spouses if you are filing your annual PA tax returns differently than you made your estimated payments.
- Place a completed and signed form in front of both annual PA tax returns if you have a joint estimated account and will file separately.
- Place a completed and signed form in front of your joint annual PA tax return if you have separate estimated accounts and will file jointly.
- See the instructions (C) for deceased taxpayers or (D) for divorced or separated taxpayers.

PART 1. TYPE OF TRANSFER. Fill in the oval explaining why you are filing this form.

A ⬭ From a **Joint** PA estimated account to **Separate** PA estimated accounts.

B ⬭ From **Separate** PA estimated accounts to a **Joint** PA estimated account.

C ⬭ For a **Deceased** taxpayer, to or from the decedent's PA estimated account to the surviving spouse's PA estimated account.

Important: PA requires separate returns when a spouse dies. Use this form to either transfer payments from a Joint account to Separate accounts, from a decedent's PA estimated account to an account for the surviving spouse, etc.

D ⬭ From a **Joint** PA estimated account to Separate accounts for **Divorced** or **Separated** taxpayers. **BOTH MUST SIGN.**

Mail this signed form to this address before you file your PA Individual Income Tax Return(s),or
Place this signed form in front of your completed annual PA Individual Income Tax Return(s) and mail to:

PA DEPARTMENT OF REVENUE, BUREAU OF INDIVIDUAL TAXES, DEPT. 280510, HARRISBURG PA 17128-0510

PART 2. PAYMENTS FOR TRANSFER.

Indicate the tax year, the date, and the amount of each estimated payment made under the Social Security Number from which you want the payments transferred. If you have separate PA estimated accounts, and are filing a joint return, please complete the first column for the individual from whom the payments are being transferred. The total amount of the transfer should be shown in the third column with the appropriate information. If the estimated payments were made jointly and you are now filing separate returns, the first column should be completed, showing the information for each estimated payment. The total amount that should remain in the account should be shown in the second column, and the total amount to be transferred to the spouse's account should be shown in the third column, along with all appropriate information.

PAYMENTS MADE		REMAIN IN ACCOUNT	TRANSFER TO ACCOUNT
Taxpayer Name (Please print or type)		Name	Name
SSN		SSN	SSN
Tax Year		Tax Year	Tax Year
Date of Payment	Amount of Payment	Total to Remain in Account:	Total to be Transferred
Prior Year's Credit			
TOTAL			

PART 3. TAXPAYERS' SIGNATURE AND CONSENT. Important: Both Spouses Must Sign.

We certify that the above information is true and correct and we authorize and agree to have the PA Department of Revenue apply our estimated payments or credits in the manner indicated above for the taxable year shown.

Signature	Date	Signature	Date

PART 4. PREPARER'S, SURVIVING SPOUSE'S, OR EXECUTOR'S OATH.

I certify that the above information is true and correct and I am the person responsible for the annual PA tax return of the taxpayer or decedent's estate and this is the manner in which the PA Department of Revenue should apply the taxpayer's or decedent's estimated payments and credits for the taxable year shown.

Signature:	Date:
Print name or company name:	Daytime Telephone ( )

You may make copies of this form as necessary