



**pennsylvania**

DEPARTMENT OF REVENUE

**BUREAU OF INDIVIDUAL TAXES**

PO BOX 280601

HARRISBURG, PA 17128-0601

**APPLICATION FOR  
REFUND OF  
PENNSYLVANIA  
INHERITANCE/ESTATE  
TAX**

**See Instructions on Reverse**

Official Use Only

**TO:** PA Department of Revenue  
Bureau of Individual Taxes  
PO BOX 280601  
Harrisburg, PA 17128-0601

**FROM: Official Representative**

**Decedent Information**

Name \_\_\_\_\_

Name of Decedent \_\_\_\_\_

Address \_\_\_\_\_

File Number \_\_\_\_\_

Date of Death \_\_\_\_\_

Social Security Number \_\_\_\_\_

Phone Number \_\_\_\_\_

Email Address \_\_\_\_\_

The undersigned requests a refund in the amount of \$ \_\_\_\_\_ for the above-referenced decedent's estate.

**REFUND REQUESTED ON:**

Original or Supplemental  
Probate Return

Joint/Trust Assets

Remainder Return

Estate Tax

**EXPLANATION OF OVERPAYMENT**

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**Please allow six to eight weeks for the processing of your refund request.**

## **INSTRUCTIONS**

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This application must be signed by the party who paid the tax or that party's assignee; the executor or administrator of the estate; or the attorney for the estate. No other signature is acceptable.

This application must be filed with the PA Department of Revenue within three years after payment or final determination of the tax, whichever is later. See Section 2181 (d) of the 1995 Inheritance and Estate Tax Act for statutory alternatives.

If the issue(s) involved in this refund application is/are similar to the issue(s) in any litigation pending before a court of law, file your refund request after final disposition of such pending litigation.

This application cannot be used as a substitute for an appeal from an allegedly erroneous appraisement, the disallowance of deductions or an incorrect assessment of tax. See Section 2186 of the 1995 Inheritance and Estate Tax Act for correct procedure with respect to such appeals.

If all or part of the refund amount requested within this application is claimed to be as the result of an issue not previously raised, and where the statutory appeal provisions of Section 2186 of the Inheritance and Estate Tax Act have expired, a petition for refund may be filed with the Board of Appeals providing all taxes assessed are paid in full. Such requests should be filed with the Board of Appeals, PO BOX 281021, Harrisburg, PA 17128-1021. The petition form is available at [www.boardofappeals.state.pa.us](http://www.boardofappeals.state.pa.us).