REV-1313 EX (7-14)

TO:



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

PA Department of Revenue

Bureau of Individual Taxes

## APPLICATION FOR REFUND OF PENNSYLVANIA INHERITANCE/ESTATE TAX

**See Instructions on Reverse** 

Official Use Only

	PO BOX 280601 Harrisburg, PA 17128-060	1		
FROM:	Official Representative		<b>Decedent Information</b>	
	Name		Name of Decedent	
	Address		File Number	
			Date of Death	
			Social Security Number	
	Phone Number			
	Email Address			
The unde decedent	ersigned requests a refund in s's estate.	the amount of \$	for the a	above-referenced
REFUND	REQUESTED ON:			
Or Pr	riginal or Supplemental obate Return	Joint/Trust Assets	Remainder Return	Estate Tax
<b>EXPLAN</b>	ATION OF OVERPAYMENT			

## INSTRUCTIONS

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.