

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

APPLICATION FOR REFUND OF PENNSYLVANIA INHERITANCE/ESTATE TAX

INSTRUCTIONS

Complete all requested information and mail to: PA DEPARTMENT OF REVENUE, BUREAU OF INDIVIDUAL TAXES, PO BOX 280601, HARRISBURG, PA, 17128-0601. See additional instructions on the reverse side.

DECEDENT INFORMATION						
Decedent Name			File Number	Date of Death	Social Security Number	
REFUND INFORMATION Amount Requested: \$				<u>'</u>		
Requesting a refund on: (check	k only one box)					
☐ Original or Supplemental Probate Return		□R	emainder Return	□ E	state Tax	
☐ Transferee Return – Provide ACN		D	☐ Joint/Transfer on Death Asset – Provide ACN			
List Receipt Number(s) of all p	ayments made for the	e Return T	ype or ACN for w	hich you are requ	uesting a refund.	
RECEIPT NUMBER PAYMENT AMOUI		NT	RECEIPT NUMBER		PAYMENT AMOUNT	
			If additional spa	ice is needed, attac	ch on a separate sheet of paper	
EXPLANATION OF OVERPA	<u>/MENT</u>					
			TE additional and	:		
REQUESTOR INFORMATION	I		ir additional spa	ice is needed, attac	ch on a separate sheet of paper	
Name			Phone Number Er		nail Address (optional)	
Street			City	State	ZIP Code	
By signing below, I declare und requested was paid by me or a				is true and correc	t; and that the refund being	
	Requestor Signati	ure			 Date	





Pennsylvania Department of Revenue

Instructions for REV-1313

Application For Refund of Pennsylvania Inheritance/Estate Tax

REV-1313 IN (EX) 05-17

REFUND INSTRUCTIONS

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 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 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.

FORM INSTRUCTIONS

Decedent Information:

Complete all fields for the decedent's estate for which a refund is being requested. For Transferee Returns and Joint/Transfer on Death, the ACN can be found on the Commonwealth Assessment Notice.

Refund Information:

- Enter the amount being requested for refund.
- Check the box for the return type or ACN you are requesting a refund. A separate application should be used if you are requesting a refund on more than one return or ACN.
- Enter each receipt number of payments made for the return type or ACN that you are requesting a

refund. The receipt numbers listed must be for payments made by either the individual who paid the tax on an asset billed separately from the estate (Joint/Transfer on Death Asset or Transferee Return Type) or the party or party's assignee for the estate (the executor or administrator of the estate; or the attorney for the estate) for which the refund is being requested. If additional space is needed, attach on a separate sheet of paper.

Explanation of Overpayment:

Provide the reason for the overpayment or refund. If additional space is needed, attach on a separate sheet of paper.

Requestor Information:

Enter all information of the person requesting the refund.

This application must be completed and signed by the party that paid the tax or that party's assignee, assessed individual, the administrator or executor of the estate or the attorney or correspondent of the estate. No other requestor is acceptable.

www.revenue.pa.gov REV-1313 1