





## GENERAL INFORMATION

### PURPOSE OF SCHEDULE

Use REV-1509 Schedule F to report all property in which the decedent held an interest as joint tenants with right of survivorship.

## FORM INSTRUCTIONS

### ESTATE OF

Enter the complete name of the estate as shown on the REV-1500, Pennsylvania Inheritance Tax Return.

### FILE NUMBER

Enter the file number of the estate assigned by the Register of Wills as shown on the REV-1500, Pennsylvania Inheritance Tax Return.

## GENERAL INSTRUCTIONS

### SURVIVING JOINT TENANT(S) INFORMATION

Enter the surviving joint tenant's name, address and relationship to decedent.

### JOINTLY OWNED PROPERTY

Enter the letter corresponding with the joint tenant, last 4 digits of bank account #, date asset was made joint, description of property, date of death value, percentage of decedent's interest and the value of decedent's interest.

### LAST FOUR DIGITS OF BANK ACCOUNT NUMBER

If applicable, enter the last four digits of the bank account number or similar identifying number for the account being reported.

### DESCRIPTION OF PROPERTY

Report all property of whatever kind or character, whether real estate is situated in the Commonwealth of Pennsylvania or personal property in which the decedent held an interest as a joint tenant with a right of survivorship.

 **NOTE:** Assets held jointly with right of survivorship between spouses are not reportable for inheritance tax purposes.

### DATE OF DEATH VALUE

When reporting the assets indicate the date the asset was placed into joint ownership, the exact balance or market value at date of death, and the value of the taxable interest.

Each description must show the exact registration of the asset and the appropriate letter, A. B. C. etc., to indicate the name, address, and relationship of each of the surviving joint tenants to the decedent.

If the jointly held asset is a rollover from a previously jointly held account, that information should be reported, including date originally issued and the date the rollover occurred.

 **IMPORTANT:** If the surviving joint owner of any asset has received a separate assessment notice from the department and paid the tax due on a specific joint asset, the value of that asset should not be included in the total for this schedule.

An estate representative may request that the department issue a separate tax notice for tax due on jointly owned assets directly to the surviving owner by filling in the oval below Line 6 of the REV-1500. All information requested on REV-1509, Schedule F must be completed, including the surviving joint owner's address, in order for the department to issue a notice. This option should only be used when the estate representative does not wish to pay the tax on the jointly-owned assets from estate funds and if the decedent's will does not have a stipulation stating that all taxes from whatever conveyance shall be paid out of the probate estate.

### TOTAL

Total all items in the Value at Date of Death column and enter value here. Enter this value on Line 6, Page 2 of the REV-1500.

 **CAUTION:** Assets made joint within one year of death are reported on REV-1510, Schedule G.

Do not report a retained life interest on this schedule.