

REV-1737-A
BUREAU OF INDIVIDUAL TAXES
PO BOX 280601
HARRISBURG, PA 17128-0601

**INHERITANCE TAX RETURN
NONRESIDENT DECEDENT**

OFFICIAL USE ONLY

File Number

SECTION I DECEDENT INFORMATION

Decedent's Last Name Suffix Decedent's First Name MI

Date of Death MMDDYYYY Date of Birth MMDDYYYY Social Security Number

(If Applicable) Enter Surviving Spouse's Information Below

Spouse's Last Name Spouse's First Name MI Last Four Digits of Spouse's SSN

SECTION II RETURN TYPE

- Original Estate Return Supplemental Estate Return (Only include items not previously reported) Individual-Transferee Return (Individual reporting non-probate assets separate from the estate; Schedule F and G assets only) Remainder Return (Date of death prior to 12/13/1982)

FILL IN ALL OVALS THAT APPLY

1. Decedent Died Testate (Attach copy of Will) 2. Spouse is Sole Beneficiary (With no Trust involved) 3. Federal Estate Tax Return Required
 4. Agricultural Exemption (Date of death after 6/30/2012) 5. Family-Owned Business Exemption (Date of death after 6/30/2013) 6. Business Assets
 7. Decedent Maintained Living Trust (Attach copy of Trust) 8. Future Interest Compromise (Date of death after 12/12/1982) 9. Deferral/Election of Spousal Trust
 10. ___ Total Number of Safe Deposit Boxes

SECTION III TAX COMPUTATION METHOD

Check one: Flat Rate Proportionate Rate (Complete Section X on Page 3)

SECTION IV CORRESPONDENT INFORMATION

Correspondent's Name Correspondent's Email Address Daytime Telephone Number

Street Address

City State ZIP Code

SECTION V SIGNATURES

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer other than the personal representative is based on all information of which preparer has any knowledge.

Signature of Person Responsible for Filing Return Date

Street Address

Signature of Preparer other than Representative Date

Street Address

INTERNAL USE ONLY

DATE FILED



1737019105

1737019105

REV-1737-A (EX) MOD 03-19 (FI)

Social Security Number

Decedent's Name:

[Empty box for Social Security Number]

SECTION VI DECEDENT ADDRESS

Street Address

City State ZIP Code

SECTION VII RECAPITULATION

RECAPITULATION

Table with 14 rows for recapitulation items (Real Estate, Stocks and Bonds, etc.) and corresponding input boxes.

SECTION VIII TAX CALCULATION

SEE INSTRUCTIONS FOR APPLICABLE RATES

Table for tax calculation with 5 rows (Amount of Line 14 taxable at various rates and TAX DUE) and corresponding input boxes.



REV-1737-A (EX) MOD 03-19 (FI)

Social Security Number

Decedent's Name:

[Empty box for Social Security Number]

SECTION IX TAX PAYMENTS AND CREDITS

1. Tax Due (Page 2, Line 19) 1.

2. Prior Payments - Enter total payment amount on Line 2
(If more than one prior payment was made, list each payment separately.)

| | |
|-----------|-------------|
| Payment 1 | [Empty box] |
| Payment 2 | [Empty box] |
| Payment 3 | [Empty box] |
| Payment 4 | [Empty box] |

.....Total Amount Paid 2.
(If additional space is needed, attach a separate piece of paper)

3. Discount - Only if applicable (See Instructions) 3.

4. Interest 4.

5. If Line 2 + Line 3 is greater than Line 1 + Line 4, enter the difference. This is the **OVERPAYMENT**. . .5.
Complete the OVERPAYMENT Section below

6. If Line 1 + Line 4 is greater than Line 2 + Line 3, enter the difference. This is the **TAX DUE** 6.

Make check payable to: **COMMONWEALTH OF PENNSYLVANIA**

OVERPAYMENT: (select one oval)

- Leave overpayment on the account*
- Issue a refund of the entire overpayment
- Issue a partial refund and leave the remaining amount on the account* Refund Amount \$

Important: Estate refunds will be issued in the name of the estate and mailed to the correspondent on file at the time of issuance. If you are unable to cash a refund check in the name of the estate or the refund should be mailed to another individual, a representative of the estate may request a change. See instructions for additional information.

*The department will only maintain an overpayment for 3 years.

SECTION X PROPORTIONATE RATE COMPUTATION

1. Total Pennsylvania real property and tangible personal property located in Pennsylvania(1) _____
2. Total gross assets wherever situated (Page 2 Line 8)(2) _____
3. Proportion (Divide Line 1 by Line 2)(3) _____
4. Total debts and deductions and amounts devised to charitable organizations (Add Page2 lines 11 and 13)(4) _____
5. Taxable Estate as if a Pennsylvania resident (Subtract Line 4 from Line 2)(5) _____
6. Spousal transfers or transfers under Sec. 2116 (a)(1.2) or (1.4)
Amount Taxable at _____ % X Proportion (Line 3) X _____ = (6) _____
7. Amount Taxable at lineal rate X
Proportion (Line 3) X _____ = (7) _____
8. Amount Taxable at sibling rate X
Proportion (Line 3) X _____ = (8) _____
9. Amount Taxable at collateral rate X
Proportion (Line 3) X _____ = (9) _____

The results of Lines 6 thru 9 are to be entered on Page 2, Section VIII Lines 15 thru 18 of the Tax Calculation respectively.



Instructions for REV-1737-A

Pennsylvania Inheritance Tax Return Nonresident Decedent

REV-1737-A IN (EX) MOD 03-19

GENERAL INFORMATION

STATUTES AND GENERAL DESCRIPTION

The Pennsylvania Inheritance Tax is imposed by the Inheritance and Estate Tax Act of 1991 which applies to decedents dying on or after October 3, 1991. The 1991 Act [72 P.S. § 9101 et seq.] was amended in 1994 for decedents dying on or after July 1, 1994 and again in 1995 for decedents dying on or after January 1, 1995. The Pennsylvania Inheritance Tax was previously imposed by the Inheritance and Estate Tax Act of 1961 which applies to decedents who died between January 1, 1962 and December 13, 1982. The law was amended by Act 255 of 1982 which applies only to decedents dying on or after December 13, 1982.

Inheritance Tax is a tax on the right of succession or privilege of receiving property at a death, and it is imposed upon the transfer of taxable property. The net value subject to tax is determined by subtracting from the value of the gross estate the amount of legal deductions.

Section 2116(b) (2) of the Inheritance and Estate Tax Act of 1991 sets forth the method of computation of Inheritance Tax in the estate of a nonresident decedent:

“When the decedent was a nonresident, the tax shall be computed upon the value of real property and tangible personal property having its situs in this Commonwealth, in excess of unpaid property taxes assessed on the property and any indebtedness for which it is liened, mortgaged or pledged, at the rates in effect at the transferor’s death. The person liable to make the return under Section 2136 (relating to returns) may elect to have the tax computed as if the decedent was a resident and his entire estate was property having its situs in this Commonwealth and the tax due shall be the amount which bears the same ratio to the tax thus computed as the real property and tangible personal property located in this Commonwealth bears to the entire estate of the decedent.”

The election of the method of computing the nonresident inheritance tax is made by filling in the appropriate oval on Page 1, Part III of the REV-1737-A, Inheritance Tax Return Nonresident Decedent.

WHO MUST FILE

An Inheritance Tax Return must be filed for every decedent who has property which is or may be subject to tax. You must file a return if you are:

- *The personal representative.* The personal representative (executor or administrator appointed by the Register of Wills) of the decedent’s estate is the person responsible for filing the return and disclosing property of the decedent that the personal representative has or acquires knowledge of, or;
- *The transferee of property.* The transferee of property should file a return if: no personal representative is appointed, if the personal representative does not file a return, or if the personal representative files a return but does not include the subject property.

A “transferee” means any person to whom a transfer is made and includes surviving joint tenants, beneficiaries, heirs, legatees, devisees, grantees, assignees, donees. The return must disclose any asset in which or from which the transferee receives ownership, interest, income, possession or enjoyment, whether present or future, and whether in trust or otherwise.

TIP Separate returns are not to be filed by transferees for property included in a personal representative’s return.

The inclusion of property in the return does not constitute an admission that its transfer is taxable.

WHEN TO FILE

A return must be filed within nine months after the death of the decedent.

EXTENSION TO FILE

If the return cannot be filed within nine months from the decedent’s date of death, an extension of time to file can be requested from the Department of Revenue. The department will issue a one-time six month extension. Provide the decedent’s name, file number (if known), date of death, social security number and the reason for an extension. Also include the name, address, and phone number of the person responsible for filing the return. The extension request must be made before the return is due, and should be mailed to:

PA DEPARTMENT OF REVENUE
BUREAU OF INDIVIDUAL TAXES
INHERITANCE TAX DIVISION-EXT
PO BOX 280601
HARRISBURG PA 17128-0601

Or email the request to:

RA-InheritanceTaxExt@pa.gov



IMPORTANT: Granting of an extension to file does not relieve the estate from the timely payment of tax. Interest will accrue beginning nine months and one day from the decedent's death on any tax ultimately found to be due and not timely paid. A response will not be sent unless the extension request is rejected.

WHERE TO FILE

The return is to be filed with the Pennsylvania Department of Revenue. Mail the completed return, affidavit of domicile, schedules and supporting documentation to:

PA DEPARTMENT OF REVENUE
BUREAU OF INDIVIDUAL TAXES
INHERITANCE TAX DIVISION-NONRESIDENT
PO BOX 280601
HARRISBURG, PA 17128-0601

FORMS AND SCHEDULES

Forms and schedules are available on the department's website at www.revenue.pa.gov or by calling (800) 362-2050. Services for people with special hearing and/or speaking needs are available at (800) 447-3020.

A list of schedules and a brief description for each can be found on Pages 8 and 9.

TAXABLE ASSETS

All real property and all tangible personal property located within the Commonwealth of Pennsylvania is taxable. Real property or tangible personal property located in Pennsylvania in two (2) or more names (except husband and wife) with right of survivorship is taxable even if the joint tenancy had been created by the survivor. For additional information see instructions for Schedules A, B, C, D, E, F and G for descriptions of taxable assets.

VALUATION

Generally, valuation is based on the fair market value as of the decedent's date of death. Special rules apply to the valuation of life estates and future interests created by a decedent.

For estates of decedents dying on or after January 1, 1995, special rules exist for the valuation of a trust established for the sole use of the surviving spouse allowing an election to subject the trust to taxation in the donor's estate. If an election is not made, then the value of the trust will be determined as of the date of death of the surviving spouse and will be subject to tax as though it were a transfer from the surviving spouse.

Special rules also apply to the valuation of farmland. See the instructions for Schedule A for further information concerning the Special Farm Use Valuation and Agriculture Exemptions.

It is important to note that Pennsylvania does not have a six month alternate valuation date similar to that found in the Internal Revenue Code.

DEDUCTIONS

See Line Instructions Part III, Tax Computation Method. The allowance of any deduction is dependent upon which method of tax rate computation is elected. The family exemption is not an allowable deduction in the estate of a nonresident decedent regardless of which method of tax computation is elected.

TAX RATES

The law in effect at the date of death governs the tax rate. The following information is based on a date of death after June 30, 2000. Historical rates are located on Page 10.

SPOUSAL TAX RATE 0%

The spousal tax rate is 0%. Any asset passing to a decedent's spouse is taxed at 0%. No common-law marriage contracted on or after January 1, 2005 shall be valid. Common-law marriages otherwise lawful and contracted before January 1, 2005 will be recognized when proved with sufficient evidence of its existence. If satisfactory evidence of the common-law marriage does not exist or the contract came into existence on or after January 1, 2005 such transfers are taxable at the collateral rate, or 15%.

MINOR CHILD'S ESTATE 0%

Transfers from the estate of a child age 21 or younger to the child's natural parents, adoptive parents or stepparents are subject to a zero tax rate.

PARENTAL TRANSFERS TO MINOR CHILDREN: 0%

For dates of death on or after January 1, 2020, transfers to or for the use of a child twenty-one years of age or younger from a natural parent, an adoptive parent or a stepparent of the child are subject to a zero tax rate.

LINEAL TAX RATE 4.5%

The lineal tax rate is applicable for transfers to lineal beneficiaries of the decedent.

Lineal beneficiaries are defined as: grandfather, grandmother, father, mother, children, un-remarried wife and husband or widower of a child, and lineal descendants. "Children" includes natural children whether or not they have been adopted by others, adopted children and stepchildren. "Lineal descendants" includes all children of the natural parents and their descendants, whether or not they have been adopted by others, adopted descendants and their descendants, and step descendants.

SIBLING TAX RATE 12%

The sibling tax rate is applicable for transfers to a sibling of the decedent.

Sibling beneficiaries are defined as: brothers or half-brothers, sisters or half-sisters; persons having at least

one parent in common with the decedent, either by blood or by adoption.

COLLATERAL TAX RATE 15%

Transfers to all other beneficiaries are subject to tax at the collateral rate of 15%. This includes but is not limited to transfers to or for the benefit of aunts, uncles, cousins, nieces, nephews, stepsiblings, friends, pets and organizations not classified as a charity.

CHARITABLE BEQUESTS

Transfers to exempt charitable organizations, exempt institutions and government entities are exempt from tax.

DOCUMENTATION REQUIREMENT

If the decedent died testate or had maintained an inter vivos (living) trust, a copy of the will and/or trust document must be submitted with the return. Additional verification or documentation on certain assets or deductions may be required by the department to complete the review of the return. The department will request by letter, telephone, or e-mail the information needed. Failure to provide the information will result in a delay of processing the return, or the issuance of an unfavorable assessment.

You must include the following documents in order for the return to be processed efficiently:

- Affidavit of Domicile, REV-1737-1
- Legal, legible death certificate
- Ancillary letters
- Deeds
- Appropriate schedules and supporting documents, see schedule instructions.

FILING A FALSE RETURN

Any person who willfully files a false return commits a misdemeanor of the third degree.

PAYMENT OF TAX

Tax on property transferred is due within nine months after the decedent's death.

 **IMPORTANT:** The granting of an extension of time to file the tax return does not extend the time for payment of the tax ultimately found to be due.

A five percent discount is allowed on the tax paid within three calendar months of the decedent's death. No discount applies to any amount that may be subsequently refunded.

The discount is capped at five percent of the total tax due. In order to calculate discount amount:

- If an underpayment was made, divide the payment made by 0.95. Example, tax due is \$150, a payment made in the discount period is \$100; $\$100 / .95 = \105.26 is the total of the payment and discount.

- If the correct amount or overpayment was made, multiply the total tax due by 5 percent to calculate discount. Example, total tax due is \$200; $\$200 \times .05 = \10 is the discount amount.

 **IMPORTANT:** All checks must be made payable to: "Commonwealth of Pennsylvania" and mailed to the department. See Page 2, Where to File for department address.

The Commonwealth of Pennsylvania places no limitation on tax liability until a proper and complete return is made and the return is assessed by the department.

 **NOTE:** A pre-payment of tax may be made by mail before the REV-1737-A is filed. In writing, supply the department with the decedent's full name, date of death and social security number along with the death certificate.

INTEREST

Interest is charged beginning with the first day of delinquency, or nine months and one day from the date of death, to the date of payment. The applicable interest rates can be found by visiting the department's online services at www.revenue.pa.gov on form REV-1611.

An online interest and penalty calculator can be found by visiting the department's online services at www.revenue.pa.gov.

FAILURE TO PAY

The taxes imposed, together with any interest thereon, constitute a lien upon real property, which remains in effect until the taxes and interest are paid in full.

APPRAISEMENT, ALLOWANCE OR DISALLOWANCE OF DEDUCTION AND ASSESSMENT OF TAX

After a return is filed, the department will issue a notice setting forth its valuation of the estate assets, allowable deductions and inheritance tax due.

 **NOTE:** Depending on the complexity of the return an assessment can take up to six months from the date it was filed with the department.

REFUND

If tax is overpaid when the return is filed, a refund may be requested by selecting the appropriate oval in the Overpayment section on Page 3 of the REV-1737-A. If this oval is filled in, the estate is not required to submit a separate application for refund. The department will issue a refund check approximately six weeks after the return processing is complete.

If the refund oval was not filled in when the tax return was filed, an REV-1313 Application for Refund of Pennsylvania Inheritance/Estate Tax form must be filed to request a

refund of an existing tax credit reflected on an official assessment notice.

The application for refund period is three years. (See Section 2181(d) of the 1991 Act, as amended by Act 7 of 1997).

SUPPLEMENTAL RETURN

A personal representative or transferee who acquires knowledge of additional assets, transfers or deductions at any time after the original return has been filed must promptly file a supplemental return. The supplemental return should include only the additional assets, transfers or deductions.

TIP Do not repeat any assets or deductions reported on an original return or prior supplemental return filed with the department.

A supplemental return may not be used to adjust or correct a previously filed return. If a correction to the filed return is needed, see "Administrative Correction" below.

If there is an error contained in an assessed return that must be resolved see "Administrative Correction" or "Protest, Notice or Appeal". It is important to note that it is not possible to file an amended Inheritance Tax return. When the value of an asset or deduction have been established by assessment notice from the department, any discrepancy must be resolved either through the refund process or through the appeal process. See Refund or Protest, Notice and Appeal section for instructions.

ADMINISTRATIVE CORRECTION

Obvious factual errors discovered on the assessment may be corrected administratively. Examples of correctable errors include those made by the transposing of figures, mathematical errors, miscalculations, and obvious duplication of assets. The estate must report such errors to the department by letter, identifying the alleged error, the proposed correction, together with any documentation to support the need for an adjustment. Requests for an administrative correction should be directed to:

PA DEPARTMENT OF REVENUE
BUREAU OF INDIVIDUAL TAXES
POST ASSESSMENT REVIEW
PO BOX 280601
HARRISBURG PA 17128-0601

All other errors must be resolved in accordance with guidelines outlined in the "Protest, Notice or Appeal" section or by the payment of tax and interest and the filing of a Petition for Refund with the Board of Appeals.

PROTEST, NOTICE OR APPEAL

A taxpayer or any party in interest, including the Commonwealth, not satisfied with the appraisal, allowance or disallowance of deductions, assessment of tax (including discount or interest), or any other matter

relating to the tax imposed may object by taking any of the following actions within sixty (60) days of receipt of the notice to which objection is made:

- (a) File a written protest specifying all objections with:
PA DEPARTMENT OF REVENUE
BOARD OF APPEALS
PO BOX 281021
HARRISBURG PA 17128-1021
- (b) File an appeal online through the Revenue e-Services Center at www.revenue.pa.gov.
- (c) Notify the Register of Wills in writing that you elect to have the correctness of the department's action determined at the audit of the account of the personal representative. A copy of this election must be sent to:
PA DEPARTMENT OF REVENUE
OFFICE OF CHIEF COUNSEL
PO BOX 281061
HARRISBURG PA 17128-1061
- (d) File an appeal to the Court of Common Pleas, Orphans' Court Division to have the correctness of the department's action determined at the "audit of the account" of the personal representative or at such time as the court shall fix. A copy of the appeal must be sent to:
PA DEPARTMENT OF REVENUE
OFFICE OF CHIEF COUNSEL
PO BOX 281061
HARRISBURG PA 17128-1061

AFFIDAVIT OF DOMICILE

A completed REV-1737-1, affidavit of domicile must be included with all filed REV-1737-A, Pennsylvania Inheritance Tax returns for nonresident decedents.

The form must be submitted to support the estate's contention that the decedent was legally domiciled outside of Pennsylvania as of the date of the decedent's death.

The affidavit must be completed by an individual having personal knowledge of the facts requested, preferably by a surviving spouse or member of the decedent's immediate family.

Upon review, the department may request additional information from the estate to determine the decedent's legal domicile at the time of death.

LINE INSTRUCTIONS

PAGE 1

SECTION I

DECEDENT INFORMATION

DECEDENT'S NAME

Enter decedent's last name, first name and middle initial.

DATE OF DEATH

Enter the month, day and year of the decedent's death.

DATE OF BIRTH

Enter the month, day and year of the decedent's birth.

DECEDENT'S SOCIAL SECURITY NUMBER

Enter the nine-digit Social Security number of the decedent.

DECEDENT'S SPOUSE

If applicable, enter decedent's spouse last name, first name, middle initial, and last four digits of the social security number.

SECTION II

TYPE OF RETURN

Only select one oval for the type of return being filed.

ORIGINAL ESTATE RETURN

Fill in the oval if this is the first return filed for an estate and no other asset or deduction has previously been submitted.

SUPPLEMENTAL ESTATE RETURN

Fill in the oval if the return is being filed to report additional assets or deductions not reported on a prior return.

INDIVIDUAL-TRANSFEREE RETURN

Fill in the oval if the return is being filed by an individual to report non-probate assets (schedule F and G) that will not be reported on the estate return.

REMAINDER RETURN

Fill in the oval to report a future interest under a prior limited estate. This oval is only applicable for dates of death prior to Dec. 13, 1982.

FILL IN THE APPLICABLE OVALS

1. DECEDENT DIED TESTATE

Fill in the oval if the decedent died having a valid will which has been submitted to the Register of Wills for probate. A copy of the will must be attached to the return.

2. SPOUSE IS SOLE BENEFICIARY (NO TRUSTS INVOLVED)

Fill in the oval if all assets pass outright to the surviving spouse either through the will or as designated beneficiary.

 **NOTE:** This oval should not be selected if any of the assets pass to a trust or other similar arrangement.

3. FEDERAL ESTATE TAX RETURN REQUIRED

Fill in the oval if the total assets reportable to the Internal Revenue Service required that a federal estate tax return be filed. A copy of the federal return (Form 706) must be filed with the Department of Revenue within one month of the filing of the federal return.

4. AGRICULTURAL EXEMPTION

Fill in the oval to indicate that the decedent owned real estate or agricultural commodity that qualifies for an

Agricultural Exemption passed by Act 85 of 2012 for dates of death on or after July 1, 2012.

 **NOTE:** If this oval is selected you must include Schedule AU, REV-1197.

5. FAMILY-OWNED BUSINESS EXEMPTION

Fill in the oval to indicate the decedent owned business interests that qualify for the Family-Owned Business Exemption passed by Act 52 of 2013 for dates of death on or after July 1, 2013.

 **NOTE:** If this oval is selected you must include Schedule C-SB, REV-571.

6. BUSINESS ASSETS

Fill in the oval if the decedent owned any business interest, including a sole-proprietorship held by the decedent.

7. DECEDENT MAINTAINED LIVING TRUST

Fill in the oval if the decedent, during his or her lifetime, transferred property to a trust and retained or reserved an interest or a power of appointment. A copy of the instrument must be attached to the return when filed.

8. FUTURE INTEREST COMPROMISE

Fill in the oval to request a compromise if the rate of tax which will be applicable when a future interest vests cannot be established with certainty. This oval is applicable only for an estate where the decedent died on or after Dec. 13, 1982.

 **NOTE:** If this oval is selected you must include Schedule M, REV-1647.

9. DEFERRAL/ELECTION OF SPOUSAL TRUST

Fill in the oval if the decedent created a trust or other similar agreement which qualifies as a sole use trust. The estate may choose to defer the tax or elect to tax the trust or other similar arrangement in this estate.

 **NOTE:** If this oval is selected you must include Schedule O, REV-1649.

10. TOTAL NUMBER OF SAFE DEPOSIT BOXES

Enter the number of safe deposit boxes held by the decedent alone or jointly (except with a surviving spouse) that must be inventoried. For more information, see REV-584, PA Inheritance Tax & Safe Deposit Boxes brochure and REV-485, Safe Deposit Box Inventory.

SECTION III

TAX COMPUTATION METHOD

Select one the following methods by filling in the oval.

FLAT RATE METHOD

Real property and tangible personal property located in Pennsylvania are the only taxable assets for nonresident decedents and are the only assets which should be reported on the appropriate schedules.

 **NOTE:** When the flat rate method is elected, only complete and attach schedules A, AU, C, C-SB, E, F,

G, I and J, if applicable. The REV-1737-1, Affidavit of Domicile must also be completed.

For the flat rate method, the only deductions allowed by statute are any mortgages, liens or taxes that encumbered the Pennsylvania property which were due and owing as of the decedent's date of death.

If using the flat rate method, intangible personal property located in Pennsylvania, such as bank accounts, stocks, bonds, etc., should not be reported on the return.

PROPORTIONATE RATE METHOD

Report all assets of the decedent's gross estate, wherever situated, whether individually or jointly owned.

 **NOTE:** When the proportionate method is elected, complete Schedules A, AU, B, C, C-SB, D, E, F, G, H, I and J, if applicable. You must complete Part X and XI on Page 3 of the REV-1737-A. The REV-1737-1, Affidavit of Domicile must also be completed.

SECTION IV

CORRESPONDENT INFORMATION

All requests for information and documentation from the department, including the tax assessment will be forwarded to this individual.

NAME

Enter the correspondent's first name and last name.

PHONE NUMBER

Enter the correspondent's daytime telephone number.

ADDRESS

Enter the correspondent's complete address.

EMAIL ADDRESS

Enter the email address of the correspondent.

SECTION V

SIGNATURES

When the return is complete and contains all necessary schedules, the person(s) responsible for filing must sign and date the return.

If there is no personal representative, every person in actual or constructive possession of any property of the decedent is considered, by law, a fiduciary for the purposes of the tax and must file a return.

 **CAUTION:** Those signing the return are legally responsible and may incur liability for erroneous, false or fraudulent returns.

If the estate representative(s) secured help in preparing the return, the preparer must complete their signature, address and date the return.

PAGE 2

DECEDENT'S NAME AND SOCIAL SECURITY NUMBER

Enter the name and nine-digit Social Security number of the decedent.

SECTION VI

DECEDENT ADDRESS

Enter the complete address of the decedent.

SECTION VII

RECAPITULATION

LINE 1

REAL ESTATE (SCHEDULE A)

If you are required to complete REV-1737-2, Schedule A, enter the amount from the Total line of 1737-2, Schedule A on Line 1.

LINE 2

STOCKS AND BONDS (SCHEDULE B)

If you are required to complete REV-1737-3, Schedule B, enter the amount from the Total line of REV-1737-3 on Line 2.

LINE 3

CLOSELY HELD CORPORATION, PARTNERSHIP OR SOLE-PROPRIETORSHIP (SCHEDULE C)

If you are required to complete REV-1504, Schedule C, enter the amount from the Total line of REV-1504 on Line 3.

LINE 4

MORTGAGES AND NOTES RECEIVABLE (SCHEDULE D)

If you are required to complete REV-1737-3, Schedule D, enter the amount from the Total line of REV-1737-3, Schedule D on Line 4.

LINE 5

CASH, BANK DEPOSITS AND MISCELLANEOUS PERSONAL PROPERTY (SCHEDULE E)

If you are required to complete REV-1737-4, Schedule E, enter the amount from the Total line of REV-1737-4, Schedule E on Line 5.

LINE 6

JOINTLY OWNED ASSETS (SCHEDULE F)

If you are required to complete REV-1737-5, Schedule F, enter the amount from the Total line of REV-1737-5, Schedule F on Line 6.

! **IMPORTANT:** The Separate Billing Requested oval must be filled in to request a separate tax notice for tax due on jointly owned assets directly to the surviving owner. All information requested on REV-1737-5, Schedule F must be complete, including the surviving joint owner's address, for separate billing. Do not include amount(s) to be billed separately on Line 6.

LINE 7

INTER-VIVOS TRANSFERS & MISCELLANEOUS NON-PROBATE PROPERTY (SCHEDULE G)

If you are required to complete REV-1737-6, Schedule G, enter the amount from the Total line of REV-1737-6, Schedule G on Line 7.

! **IMPORTANT:** The Separate Billing Requested oval must be filled in to request a separate tax notice for tax due on transfers directly to the beneficiary. All information requested on REV-1737-6, Schedule G must be complete, including the beneficiary's address, for separate billing. Do not include amount(s) to be billed separately on Line 7.

LINE 8

TOTAL GROSS ASSETS

Add Line 1 through Line 7 and enter the total on Line 8.

LINE 9

FUNERAL EXPENSES AND ADMINISTRATIVE COSTS (SCHEDULE H)

If you complete REV-1737-6, Schedule H, enter the amount from the Total line of REV-1737-6, Schedule H on Line 9.

LINE 10

DEBTS OF DECEDENT, MORTGAGE LIABILITIES AND LIENS (SCHEDULE I)

If you complete REV-1737-7, Schedule I, enter the amount from the Total line of REV-1737-7, Schedule I on Line 10.

LINE 11

TOTAL DEDUCTIONS

Add Line 9 and Line 10 and enter the total on Line 11.

LINE 12

NET VALUE OF ESTATE

Subtract Line 11 from Line 8 and enter total on Line 12.

LINE 13

CHARITABLE AND GOVERNMENTAL BEQUESTS/ SEC 2113 TRUSTS FOR WHICH AN ELECTION TO TAX HAS NOT BEEN MADE (SCHEDULE J)

If you complete REV-1737-7, Schedule J Part II, enter the amount from the Total line of REV-1737-7, Schedule J Part II, on Line 13.

! **IMPORTANT:** Do not include any amount passing outright to a spouse on Schedule J, Part II.

LINE 14

NET VALUE SUBJECT TO TAX

Subtract Line 13 from Line 12 and enter the total on Line 14.

SECTION VIII

TAX CALCULATION

LINE 15

AMOUNT TAXABLE AT THE SPOUSAL RATE, OR TRANSFERS UNDER SEC. 2116(A)(1.2) OR (1.4)

Enter the amount from Line 14 which is subject to tax at the spousal rate and multiply by the spousal rate. Enter the total on Line 15.

LINE 16

AMOUNT TAXABLE AT THE LINEAL RATE

Enter the amount from Line 14 which is subject to tax at the lineal rate and multiply by the lineal rate. Enter the total on Line 16.

LINE 17

AMOUNT TAXABLE AT THE SIBLING RATE

Enter the amount from Line 14 which is subject to tax at the sibling rate and multiply by the sibling rate. Enter the total on Line 17.

LINE 18

AMOUNT TAXABLE AT THE COLLATERAL RATE

Enter the amount from Line 14 which is subject to tax at the collateral rate and multiply by the collateral rate. Enter the total on Line 18.

TAX RATES

For dates of death on or after July 1, 1994 and before Jan. 1, 1995, the tax rate on the net value of transfers to or for the use of the surviving spouse is 3%. See Historical Tax Rates section.

For dates of death on or after Jan. 1, 1995, the tax rate on the net value of transfers to or for the use of the surviving spouse is 0%. The statute does not exempt a transfer to a surviving spouse from tax and the statutory requirements for disclosure of the asset and filing a tax return are still applicable even if the surviving spouse is the only beneficiary.

For dates of death on or after July 1, 2000, the tax rate imposed on the net value of transfers from a deceased child 21 years of age or younger at death to or for the use of a natural parent, adoptive parent or stepparent of the child is 0%.

For dates of death on or after January 1, 2020, transfers to or for the use of a child twenty-one years of age or younger from a natural parent, an adoptive parent or a stepparent of the child are subject to a zero tax rate.

The tax rate imposed on the net value of transfers to or for the use of the decedent's lineal beneficiaries is 4.5%, except as noted in Historical Tax Rates section.

The tax rate imposed on the net value of transfers to or for the use of the decedent's siblings is 12%. A sibling is defined under Section 2102 as an individual who has at least one parent in common with the decedent, whether by blood or adoption.

LINE 19

TAX DUE

Add Line 15 through Line 18 and enter the total on Line 19.

PAGE 3

DECEDENT'S NAME AND SOCIAL SECURITY NUMBER

Enter the name and nine-digit Social Security number of the decedent.

SECTION IX

TAX PAYMENTS AND CREDITS

LINE 1

TAX DUE

Enter the amount from Page 2, Line 19 on Line 1.

LINE 2

PRIOR PAYMENTS

Enter the prior payments made to the Department.

LINE 3

DISCOUNT

If you made a payment within three months of the decedent's date of death, calculate the discount (see Payment of Tax) and enter on Line 3.

LINE 4

INTEREST

Calculate any interest that may be due for late payment(s). See Interest section.

LINE 5

OVERPAYMENT

If Line 2 plus Line 3 is greater than Line 1 plus Line 4, enter the difference on Line 5. This is the amount of overpayment.

If an overpayment exists, complete the overpayment section.

LINE 6

TAX DUE

If Line 1 plus Line 4 is greater than Line 2 plus Line 3, enter the difference on Line 6. This is the tax due.

OVERPAYMENT

If an overpayment exists on Page 3, Line 5 of the REV-1737-A, fill in the oval that best describes how the overpayment should be processed. If you choose to leave the overpayment or part of the overpayment on the account, the overpayment must be used within 3 years.

Refunds will be issued in the name of the estate and mailed to the correspondent on file at the time of issuance. If a refund is requested and should not be issued in the name of the estate or should be mailed to another address, a letter from the estate representative must be included with the return. A request for the issuance of a refund to a payee other than the decedent's estate should include the name, address, and Social Security number or FEIN of the payee.

If you have received a refund that you are unable to cash, you may contact the Department by calling (717) 787-8327.

SECTION X

PROPORTIONATE RATE COMPUTATION

Complete this section if you have elected the proportionate rate method of tax computation on Page 1, Part III.

LINE 1

TOTAL PENNSYLVANIA REAL PROPERTY AND TANGIBLE PERSONAL PROPERTY LOCATED IN PENNSYLVANIA.

Enter the total amount of property held in Pennsylvania.

LINE 2

TOTAL GROSS ASSETS WHEREVER SITUATED

Enter the amount from Page 2, Line 8. This is the total gross assets from entire estate.

LINE 3

PROPORTION

Divide Line 1 by Line 2 and enter the amount on Line 3. Calculate the proportion to four decimal places (e.g., 0.2345).

LINE 4

TOTAL DEBTS AND DEDUCTIONS AND AMOUNTS DEVISED TO CHARITABLE ORGANIZATIONS

Add Lines 11 and 13 on Page 2 and enter the total amount on Line 4.

LINE 5

TAXABLE ESTATE AS IF A PENNSYLVANIA RESIDENT

Subtract Line 4 from Line 2 and enter the amount on Line 5.

LINE 6

AMOUNT TAXABLE AT THE SPOUSAL RATE OR TRANSFERS UNDER SEC 2116(A)(1.2)

Enter the amount from Line 5 which is subject to tax at the spousal rate and multiply by the spousal rate. Enter the total on Line 6.

LINE 7

AMOUNT TAXABLE AT THE LINEAL RATE

Enter the amount from Line 5 which is subject to tax at the lineal rate and multiply by the lineal rate. Enter the total on Line 7.

LINE 8

AMOUNT TAXABLE AT THE SIBLING RATE

Enter the amount from Line 5 which is subject to tax at the sibling rate and multiply by the sibling rate. Enter the total on Line 8.

LINE 9

AMOUNT TAXABLE AT THE COLLATERAL RATE

Enter the amount from Line 5 which is subject to tax at the collateral rate and multiply by the collateral rate. Enter the total on Line 9.



IMPORTANT: See current tax rates listed in the Tax Rate section.

The results of Lines 6 through 9 are to be entered on Page 2, Lines 15 through 18 under Tax Calculation.

LIST OF SCHEDULES



IMPORTANT: Attach only appropriate schedules based upon the assets, debts and deductions of your particular estate. Do not submit blank schedules.

NONRESIDENT DECEDENT AFFIDAVIT OF DOMICILE, REV-1737-1

All Nonresident Inheritance tax returns must include a completed Affidavit of Domicile.

SCHEDULE A, REV-1737-2 – REAL ESTATE

Report all Pennsylvania real estate held by the decedent solely or as tenant-in-common.

SCHEDULE AU, REV-1197 – AGRICULTURAL USE EXEMPTION

Report a claim for an exemption of real estate pursuant to either the “business of agriculture” exemption or the “farmland-other” exemption under Act 85 of 2012.

SCHEDULE B, REV-1737-3 – STOCKS & BONDS

Report all stocks and bonds owned by the decedent solely or as tenant-in-common.

SCHEDULE C, REV-1504 – CLOSELY-HELD CORPORATION OR SOLE PROPRIETORSHIP

Report all business interests, including a sole proprietorship held by the decedent.

SCHEDULE C-SB, REV-571 – FAMILY-OWNED BUSINESS EXEMPTION

Report a claim for an exemption of business interest pursuant to the small business exemption under Act 52 of 2013.

SCHEDULE D, REV-1737-3 – MORTGAGES & NOTES RECEIVABLE

Report all mortgages and promissory notes owed to the decedent.

SCHEDULE E, REV-1737-4 – MISCELLANEOUS PERSONAL PROPERTY

Report probate property not reportable on another schedule.

SCHEDULE F, REV-1737-5 – JOINTLY-OWNED ASSETS

Report all assets in which the decedent held an interest as joint tenants with rights of survivorship.

SCHEDULE G, REV-1737-6 – INTER-VIVOS TRANSFERS & MISC. NON-PROBATE PROPERTY

Report all transfers made by decedent during life, by trust or otherwise, to the extent that they were made without valuable and adequate consideration in money or money's worth at the time of the transfer.

SCHEDULE H, REV-1737-6 – FUNERAL EXPENSES & ADMINISTRATIVE COSTS

Report funeral and burial expenses, administrative costs and miscellaneous expenses.

SCHEDULE I, REV-1737-7 – DEBTS OF DECEDENT, MORTGAGE LIABILITIES, & LIENS

Report valid debts of the decedent owed at the time of death including mortgages and liens on real estate.

SCHEDULE J, REV-1737-7 – BENEFICIARIES

Report beneficiaries and their relationship to the decedent.

TAXPAYER SERVICES AND ASSISTANCE

ONLINE SERVICES

ONLINE CUSTOMER SERVICE CENTER

You can search answers to commonly asked questions by using the department's online customer service center at www.revenue.pa.gov. Use the *Find an Answer* feature to search the database of commonly asked questions.

If you do not find your answer in this area, you can submit your question to a customer service representative.

OBTAIN FORMS

Pennsylvania inheritance tax forms, schedules, instructions, brochures, and other information are available on the department's website at www.revenue.pa.gov.

TELEPHONE SERVICES

TAXPAYER SERVICE AND INFORMATION CENTER

Call 717-787-8327 for Pennsylvania Inheritance tax help during normal business hours, 8:00 a.m. to 5 p.m.

SERVICES FOR TAXPAYERS WITH SPECIAL HEARING AND/OR SPEAKING NEEDS:

1-800-447-3020 (TTY)

LANGUAGE SERVICES

Non-English-speaking taxpayers can receive assistance from the department through an interpretation service.

HISTORICAL TAX RATES

| Effective as of Date of Death | Spouse | Lineal | Sibling | Collateral* |
|-----------------------------------|--------|---------|---------|-------------|
| 4/07/1826 to 4/22/1846 | 0% | 0% | 2.5% | 2.5% |
| 4/23/1846 to 7/10/1917 | 0% | 0% | 5% | 5% |
| 7/11/1917 to 5/04/1921 | 2% | 2% | 5% | 5% |
| 5/5/1921 to 12/10/1951 | 2% | 2% | 10% | 10% |
| 12/11/1951 to 12/29/1967 @ 4pm | 2% | 2% | 15% | 15% |
| 12/29/1967 after 4pm to 6/30/1994 | 6% | 6% | 15% | 15% |
| 7/1/1994 to 12/31/1994 | 3% | 6% | 15% | 15% |
| 1/1/1995 to 6/30/2000 | 0% | 6% | 15% | 15% |
| 7/1/2000 to Present | 0% | 4.5% ** | 12% | 15% |

* Until May 31, 1957, charities were considered collateral beneficiaries.

** Effective July 1, 2000, transfers from a child, age 21 or younger to a natural or adoptive parent or stepparent are at a zero tax rate. For dates of death on or after January 1, 2020, transfers to or for the use of a child 21 or younger from a natural parent, an adoptive parent or a stepparent of the child are at a zero tax rate.