

**SECTION I 2022 PA ESTIMATED TAX WORKSHEET**

|     |   |     |       |
|-----|---|-----|-------|
| 1.  | 2022 Estimated Income. See the instructions. ....   | 1.  | _____ |
| 2.  | 2022 Estimated Distributions Deductions. See the instructions. ....   | 2.  | _____ |
| 3.  | 2022 Estimated Taxable Income. Subtract Line 2 from Line 1. ....  | 3.  | _____ |
| 4.  | 2022 Estimated Tax. Multiply Line 3 by 3.07% (0.0307). ....   | 4.  | _____ |
| 5.  | Estimated Nonresident Tax Withheld.<br>See the instructions. (For a NONRESIDENT estate or trust ONLY.) .... | 5.  | _____ |
| 6.  | Estimated Resident Credit for Income Tax Paid to Other States. ....   | 6.  | _____ |
| 7.  | Estimated PA Job Creation Tax Credit. ....  | 7.  | _____ |
| 8.  | Estimated PA Research and Development Tax Credit. ....  | 8.  | _____ |
| 9.  | Estimated PA Film Production Tax Credit. ....   | 9.  | _____ |
| 10. | Estimated PA Keystone Innovation Zone Tax Credit. ....  | 10. | _____ |
| 11. | Estimated PA Resource Enhancement and Protection Tax Credit. ....   | 11. | _____ |
| 12. | Estimated PA Neighborhood Assistance Program Tax Credit. ....   | 12. | _____ |
| 13. | Estimated PA Educational Improvement Tax Credit. ....   | 13. | _____ |
| 14. | Estimated PA Opportunity Scholarship Tax Credit. ....   | 14. | _____ |
| 15. | Estimated PA Keystone Special Development Zone Tax Credit. ....   | 15. | _____ |
| 16. | Estimated PA Historic Preservation Incentive Tax Credit. ....   | 16. | _____ |
| 17. | Estimated PA Organ and Bone Marrow Donor Tax Credit. ....   | 17. | _____ |
| 18. | Estimated PA Coal Refuse Energy and Reclamation Tax Credit. ....  | 18. | _____ |
| 19. | Estimated PA Mixed Use Development Tax Credit. ....   | 19. | _____ |
| 20. | Estimated PA Entertainment Economic Enhancement Program Tax Credit. ....                                    | 20. | _____ |
| 21. | Estimated PA Video Game Production Tax Credit. ....   | 21. | _____ |
| 22. | Estimated PA Waterfront Development Tax Credit. ....  | 22. | _____ |
| 23. | Estimated PA Manufacturing and Investment Tax Credit. ....  | 23. | _____ |
| 24. | Estimated PA Resource Manufacturing Tax Credit. ....  | 24. | _____ |
| 25. | Estimated PA Beginning Farmers Tax Credit. ....   | 25. | _____ |
| 26. | Other PA Schedule OC Credits not listed above. ....   | 26. | _____ |
| 27. | Estimated Other PA Tax Withheld. See the instructions. ....   | 27. | _____ |
| 28. | <b>Total Estimated Credits.</b> Add Lines 5 through 27. ....  | 28. | _____ |
| 29. | <b>TOTAL 2022 ESTATE OR TRUST ESTIMATED TAX.</b> Subtract Line 28 from Line 4. ....                         | 29. | _____ |
| 30. | Enter 90% of Line 29. ....  | 30. | _____ |
| 31. | Safe Harbor Method Income. See the instructions. ....   | 31. | _____ |
| 32. | Safe Harbor Method Estimated Tax Liability. See the instructions. ....                                      | 32. | _____ |
| 33. | <b>TOTAL 2022 REQUIRED ANNUAL ESTIMATED TAX.</b><br>Enter the smaller of Line 30 or 32. ....                | 33. | _____ |

**NOTE:** If Line 33 is less than \$246, the estate or trust generally does not have to make estimated tax payments.

**CAUTION:** If Line 33 is less than \$246, the estate or trust may still be subject to estimated underpayment penalties if the estate or trust's actual tax liability for 2022 after payments and credits is more than \$246. If the estate or trust has unexpected income or income grows to an amount in excess of \$8,000 with no payments or credits being scheduled for the tax year, the estate or trust should immediately file an amended declaration and make estimated tax payments accordingly.

**NOTE.** The department will apply the credit from the 2021 PA-41 form as of the due date of the 2021 PA-41 form. If the 2021 credit is greater than the first 2022 installment payment, it is not necessary to file the first estimated form. The department does not require a 2022 estimated form until you must make a PA PIT estimated installment payment on behalf of the estate or trust.

**SECTION II****2022 AMENDED PA ESTIMATED TAX SCHEDULE (USE IF ESTIMATED TAX CHANGES DURING THE YEAR)**

|   |    |       |
|---|----|-------|
| 1. Amended estimated tax. . . . .   | 1. | _____ |
| 2. Amount of 2021 overpayment applied to 2022 estimated tax and payments to date. . . . . | 2. | _____ |
| 3. Estimated tax payments to date. . . . .  | 3. | _____ |
| 4. Total (add Lines 2 and 3). . . . .   | 4. | _____ |
| 5. Unpaid balance (subtract Line 4 from Line 1). . . . .                                  | 5. | _____ |

**SECTION III****2022 RECORD OF ESTIMATED TAX PAYMENTS**

| Payment number | (A) Date | (B) Amount | (C) 2021 overpayment credit applied | (D) Total amount paid and credited [add (B) and (C)] |
|----------------|----------|------------|-------------------------------------|--|
| 1              |          |            |                                     |  |
| 2              |          |            |                                     |  |
| 3              |          |            |                                     |  |
| 4              |          |            |                                     |  |
| Total          |          |            |                                     |  |

**GET ASSISTANCE:**

- Refer to the **REV-413 (F)** instructions for completing this form;
- Visit the department's website at [www.revenue.pa.gov](http://www.revenue.pa.gov);
- Contact the **Customer Experience Center** at **717-787-8201** between 7:30 a.m. and 5 p.m.; or
- Visit one of the department's **district offices** as shown below between 8:30 a.m. and 5 p.m.

Please call ahead to verify a district office's address and its services:

**ALLENTOWN**

STE 6  
555 UNION BLVD  
ALLENTOWN PA 18109-3389  
**610-861-2000**

**ERIE**

448 W 11TH ST  
ERIE PA 16501-1501  
**814-871-4491**

**HARRISBURG**

LOBBY  
STRAWBERRY SQ  
HARRISBURG PA 17128-0101  
**717-783-1405**

**NORRISTOWN**

SECOND FL  
STONY CREEK OFFICE CENTER  
151 W MARSHALL ST  
NORRISTOWN PA 19401-4739  
**610-270-1780**

**PHILADELPHIA – CENTER CITY**

STE 204A  
110 N 8TH ST  
PHILADELPHIA PA 19107-2412  
**215-560-2056**

**PHILADELPHIA – NORTHEAST**

ACDMY PLZ SHPG CTR  
3240 RED LION RD  
PHILADELPHIA PA 19114-1109  
**215-821-1860**

**PITTSBURGH – DOWNTOWN**

411 7TH AVE - ROOM 420  
PITTSBURGH PA 15219-1905  
**412-565-7540**

**PITTSBURGH – GREENTREE**

11 PARKWAY CTR STE 175  
875 GREENTREE RD  
PITTSBURGH PA 15220-3623  
**412-929-0614**

**READING**

STE 239  
625 CHERRY ST  
READING PA 19602-1186  
**610-378-4401**

**SCRANTON**

ROOM 207 BANK TOWERS  
207 WYOMING AVE  
SCRANTON PA 18503-1427  
**570-963-4585**