



pennsylvania
DEPARTMENT OF REVENUE
INHERITANCE TAX RETURN
RESIDENT DECEDENT

SCHEDULE C-1 CLOSELY-HELD CORPORATE STOCK INFORMATION REPORT

ESTATE OF _____

FILE NUMBER _____

1. Name of Corporation _____ State of Incorporation _____
 Address _____ Date of Incorporation _____
 City _____ State _____ ZIP Code _____ Total Number of Shareholders _____
2. Federal Employer ID Number _____ Business Reporting Year _____
3. Type of Business _____ Product/Service _____

STOCK	TYPE Voting/Non-Voting	TOTAL NUMBER OF SHARES OUTSTANDING	PAR VALUE	NUMBER OF SHARES OWNED BY THE DECEDENT	VALUE OF THE DECEDENT'S STOCK
Common					\$
Preferred					\$

Provide all rights and restrictions pertaining to each class of stock.

5. Was the decedent employed by the corporation? ☐ Yes ☐ No
 If yes, Position _____ Annual Salary \$ _____ Time Devoted to Business _____
6. Was the corporation indebted to the decedent? ☐ Yes ☐ No
 If yes, provide amount of indebtedness \$ _____
7. Was there life insurance payable to the corporation upon the death of the decedent? ☐ Yes ☐ No
 If yes, Cash Surrender Value \$ _____ Net proceeds payable \$ _____
 Owner of the policy _____
8. Did the decedent sell or transfer stock in this company within one year prior to death or within two years if the date of death was prior to 12-31-82?
☐ Yes ☐ No If yes, ☐ Transfer ☐ Sale Number of Shares _____
 Transferee or Purchaser _____ Consideration \$ _____ Date _____
 Attach a separate sheet for additional transfers and/or sales.
9. Was there a written shareholder's agreement in effect at the time of the decedent's death? ☐ Yes ☐ No
 If yes, provide a copy of the agreement.
10. Was the decedent's stock sold? ☐ Yes ☐ No
 If yes, provide a copy of the agreement of sale, etc.
11. Was the corporation dissolved or liquidated after the decedent's death? ☐ Yes ☐ No
 If yes, provide a breakdown of distributions received by the estate, including dates and amounts received.
12. Did the corporation have an interest in other corporations or partnerships? ☐ Yes ☐ No
 If yes, report the necessary information on a separate sheet, including a Schedule C-1 or C-2 for each interest.

THE FOLLOWING INFORMATION MUST BE SUBMITTED WITH THIS SCHEDULE

- A. Detailed calculations used in the valuation of the decedent's stock.
- B. Complete copies of financial statements or federal corporate income tax returns (Form 1120) for the year of death and four preceding years.
- C. If the corporation owned real estate, submit a list showing the complete address/es and estimated fair market value/s. If real estate appraisals have been secured, attach copies.
- D. List of principal stockholders at the date of death, number of shares held and their relationships to the decedent.
- E. List of officers, their salaries, bonuses and any other benefits received from the corporation.
- F. Statement of dividends paid each year. List those declared and unpaid.
- G. Any other information relating to the valuation of the decedent's stock.

(If more space is needed, insert additional sheets of the same size.)