

**CONSENT TO TRANSFER,  
ADJUST, OR CORRECT PA  
ESTIMATED PERSONAL  
INCOME TAX ACCOUNT**

OFFICIAL USE ONLY

Name	Social Security Number
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**SECTION I TYPE OF TRANSFER**

Fill in the oval explaining why the form is being filed.

**A** ☐ From a **Joint** account to **Separate** accounts.

**B** ☐ From **Separate** accounts to a **Joint** account.

**C** ☐ For a **Deceased** taxpayer, to or from the decedent's account to the surviving spouse's account.

**Important:** PA only requires separate returns when a taxpayer and/or spouse die during a tax year and a joint return cannot be or is not elected to be filed. Use this form to transfer payments from a joint account to separate accounts when the deceased taxpayer's estate and/or surviving spouse elect to file separate returns.

**D** ☐ From a **Joint** account to Separate accounts for **Divorced** or **Separated** taxpayers. **BOTH MUST SIGN.**

**E** ☐ From a **Grantor Trust** estimated account to an Individual estimated account.

**SECTION II PAYMENTS FOR TRANSFER**

PAYMENTS MADE	REMAIN IN ACCOUNT	TRANSFER TO ACCOUNT
Taxpayer Name (Please print or type)	Name	Name
SSN/FEIN	SSN	SSN
Tax Year	Tax Year	Tax Year

DATE OF PAYMENT	AMOUNT OF PAYMENT	REMAIN IN ACCOUNT	TO BE TRANSFERRED
Prior Year's Credit			
<b>TOTAL</b>			

**SECTION III TAXPAYERS' SIGNATURE AND CONSENT**

**IMPORTANT: Both Spouses Must Sign.**

We certify that the above information is true and correct and we authorize and agree to have the PA Department of Revenue apply our estimated payments or credits in the manner indicated above for the taxable year shown.

Signature	Date	Signature	Date
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**SECTION IV PREPARER'S, SURVIVING SPOUSE'S, OR EXECUTOR'S OATH**

I certify that the above information is true and correct and I am the person responsible for the annual PA tax return of the taxpayer or decedent's estate and this is the manner in which the PA Department of Revenue should apply the taxpayer's or decedent's estimated payments and credits for the taxable year shown.

Signature	Date
Print name or company name	Daytime Telephone

**Copies of this form may be made as necessary.**



# Instructions for REV-459B

Consent to Transfer, Adjust, or Correct  
PA Estimated Personal Income Tax Account

## WHAT'S NEW

Section I has been updated to add a new type of estimated payment transfer from a Grantor Trust to an Individual account(s).

Section II has been updated to be more user friendly and to ensure more efficient processing of the return(s) and payments. See the instructions for examples on how to complete.

## GENERAL INFORMATION

### PURPOSE OF SCHEDULE

Use the REV-459B to apply estimated tax payments between spouses if the annual PA tax returns are being filed differently than the estimated tax payments were made. Estimated tax payments cannot be shifted between accounts without the consent of the taxpayer or proper authorization and oath of the tax return preparer, executor, or executrix. Only estimated payments made in joint or separate accounts may be separated or combined.

## RECORDING DOLLAR AMOUNTS

Show money amounts in whole-dollars only. Eliminate any amount less than \$0.50 and increase any amount that is \$0.50 or more to the next highest dollar.

## WHO MUST COMPLETE

PA resident, part-year resident, and nonresident taxpayers must complete and include the REV-459B with an originally filed PA-40, Personal Income Tax Return, if the estimated tax payments made for married taxpayers need to be separated into the taxpayer and spouse's separate accounts or the separate accounts of each spouse need to be combined. The REV-459B may also be required to be completed when a taxpayer or spouse is required to file a separate return because of unpaid child or spousal support. If tax preparation software does not support the joint filing of a deceased taxpayer's return with the surviving spouse or the surviving spouse is not able to file a joint return with the deceased taxpayer, the REV-459B may also be required to be completed.



A copy of the form must be included with each return filed.

## FORM INSTRUCTIONS

### NAME

Enter the name of the taxpayer on the return for which the REV-459B is being included.

### SOCIAL SECURITY NUMBER

Enter the Social Security number (SSN) of the taxpayer.

## SECTION I

### TYPE OF TRANSFER

Fill in the oval for the type of transfer being requested.

## SECTION II

### PAYMENTS FOR TRANSFER

#### PAYMENTS MADE

Enter in this column the taxpayer's name and Social Security number (SSN) or Federal Employer Identification Number (FEIN) for Grantor Trusts under whose account the estimated payments were made, along with the tax year. Complete the column by identifying each estimated payment made by date and amount, along with the amount of the carryover credit from the prior year's return. Add the amounts of payment and enter the total amount where indicated.

#### REMAIN IN ACCOUNT

If any payments identified in the Payments Made column are to remain in the taxpayer's account, enter the taxpayer's name, SSN, and tax year, along with the amount of each estimated payment that should remain in that account. If all payments made separately are being transferred, the total to remain in the account should be zero.

#### TRANSFER TO ACCOUNT

Enter the name, SSN, and tax year for the taxpayer account to which the estimated payments are to be transferred, along with the amount of each estimated payment that is to be transferred.



If there are separate PA estimated tax accounts and a joint return is being filed, please complete the Payments Made column for the individual from whom the payments are being transferred. The total amount of the transfer should be shown in the Transfer To Account column with the appropriate information. If the estimated tax payments were made jointly and separate returns are now being filed, the first column should be completed, showing

the information for each estimated payment. The amount of each estimated payment that should remain in the account should be shown in the Remain In Account column, and the amount of each estimated payment to be transferred to the spouse's account should be shown in the Transfer To Account column, along with all appropriate information.



**IMPORTANT:** See EXAMPLES OF PAYMENTS FOR TRANSFERS on Page 3 for examples.

### SECTION III

#### TAXPAYER'S SIGNATURE AND CONSENT

If separate accounts are being transferred into one account, both taxpayers should sign. If a joint account is being separated into two accounts, both taxpayers should sign. If one of the taxpayers is deceased, the surviving spouse should sign in SECTION III, and SECTION IV must also be completed. If the form is being prepared on behalf of the taxpayers by a preparer, the preparer must sign in SECTION IV.

### SECTION IV

#### PREPARER'S, SURVIVING SPOUSE'S, OR EXECUTOR'S OATH

If one of the taxpayers is deceased and the accounts are being combined, the surviving spouse, preparer, or the executor may sign on behalf of the deceased taxpayer. If both of the taxpayers are deceased, the executor(s) of the estate(s) or the preparer may sign on behalf of the deceased taxpayers. If the form is being prepared on behalf of the taxpayers, the preparer must sign the form. If the preparer or executor signs on behalf of the taxpayers or on behalf of a deceased taxpayer(s), the preparer and executor must

print their name or include the company name and daytime telephone number.

### HOW TO FILE

The completed and signed form(s) may be mailed, emailed, or faxed to the department prior to filing the return(s), or the information may be sent in with completed paper or e-filed returns. If the return(s) are e-filed, the completed form may be included or attached as a PDF file to the return, or if the software being used does not support the form, the form may be mailed, emailed, or faxed to the department.

#### MAILING INSTRUCTIONS

Send in the completed form prior to the filing or place a completed and signed form in front of each paper return filed, and mail each return to the department at:

PA DEPARTMENT OF REVENUE  
BUREAU OF INDIVIDUAL TAXES  
PO BOX 280501  
HARRISBURG PA 17128-0501

#### EMAILING/FAXING INSTRUCTIONS

If e-filing the return(s) and the software does not support the e-filing of this form, email or fax a completed and signed form to the department.

Email Address:  
RA-BITPITELFCORFAXES@PA.GOV

Fax Number: 717-772-4193



**IMPORTANT:** If emailing or faxing this form, please complete and use the PA Form DEX-93, Personal Income Tax Correspondence Sheet.

**EXAMPLE 1.**

A taxpayer and their spouse got married during the tax year. They have chosen to file a joint tax return under the taxpayer as the primary; however, the spouse has remitted all of their estimated payments under their Social Security number. In order to transfer all payments from their account to the taxpayer's account, Section II would be completed as follows:

SECTION II		PAYMENTS FOR TRANSFER	
PAYMENTS MADE		REMAIN IN ACCOUNT	TRANSFER TO ACCOUNT
Taxpayer Name (Please print or type) Jane Doe		Name Jane Doe	Name John Doe
SSN/FEIN 111-11-1111		SSN 111-11-1111	SSN 222-22-2222
Tax Year 2025		Tax Year 2025	Tax Year 2025
DATE OF PAYMENT	AMOUNT OF PAYMENT	REMAIN IN ACCOUNT	TO BE TRANSFERRED
04/15/2025	200.00	0.00	200.00
06/16/2025	200.00	0.00	200.00
09/15/2025	200.00	0.00	200.00
01/15/2026	200.00	0.00	200.00
Prior Year's Credit	350.00	0.00	350.00
<b>TOTAL</b>	<b>1,150.00</b>	<b>0.00</b>	<b>1,150.00</b>

**EXAMPLE 2.**

A taxpayer and their spouse have made estimated payments jointly throughout the tax year and have a prior year's credit from their previous year's joint return. This year they need to file separately and each will require a portion of the estimated payments to be claimed on their return. Between estimated payments, their extension payment, and their prior year's credit, they have a total of \$4,500 in estimated taxes made. The taxpayer is reporting \$3,000 in estimated taxes on their return and the spouse is reporting \$1,500 on their return. Section II would be completed as follows:

SECTION II		PAYMENTS FOR TRANSFER	
PAYMENTS MADE		REMAIN IN ACCOUNT	TRANSFER TO ACCOUNT
Taxpayer Name (Please print or type) John Doe		Name John Doe	Name Jane Doe
SSN/FEIN 222-22-2222		SSN 222-22-2222	SSN 111-11-1111
Tax Year 2025		Tax Year 2025	Tax Year 2025
DATE OF PAYMENT	AMOUNT OF PAYMENT	REMAIN IN ACCOUNT	TO BE TRANSFERRED
04/15/2025	750.00	500.00	250.00
06/16/2025	750.00	500.00	250.00
09/15/2025	750.00	500.00	250.00
01/15/2026	750.00	500.00	250.00
04/15/2026	500.00	500.00	0.00
Prior Year's Credit	1,000.00	500.00	500.00
<b>TOTAL</b>	<b>4,500.00</b>	<b>3,000.00</b>	<b>1,500.00</b>