

REQUIRED DOCUMENTS TO BRING WITH YOU TO YOUR PROBATE APPOINTMENT

1. Completed Petition for Grant of Letters (to be signed in front of the Register of Wills)
2. Completed Pro Se Affidavit (to be signed in front of the Register of Wills)
3. Correctly signed and notarized Renunciation(s) for anyone not acting
4. Correctly signed and notarized Oath of Subscribing Witness Form(s) (if necessary)
5. Correctly signed and notarized Oath of Non-Subscribing Witness Form(s) (if necessary)
6. Original Will
7. Original Death Certificate
8. Your Photo Identification
9. Cash, Check or Money Order for Probate Fees – **WE DO NOT ACCEPT CARDS**

You must call the Register of Wills at 570-389-5632 to schedule an appointment to open a Probate Estate.

Email your completed documents to RegisterRecorder@columbiapa.org prior to your Probate appointment for the Register of Wills staff to review. This is to ensure that all of the documents are complete and correct when you come in to open the Probate Estate.

THE REGISTER OF WILLS OFFICE STRONGLY SUGGESTS THAT YOU CONTACT AN ATTORNEY FOR ADVICE ON PROBATING BEFORE OPENING A PROBATE ESTATE. OPENING A PROBATE ESTATE IS A LEGAL PROCESS AND THE STAFF OF THE REGISTER OF WILLS OFFICE CANNOT PROVIDE LEGAL ADVICE OR ASSISTANCE IN COMPLETING THE FORMS REQUIRED TO OPEN A PROBATE ESTATE.

ESTATE CHECKLIST

To: Executors and Administrators who are administering a Decedent's Estate without the assistance of Legal Counsel.

You must submit a Pro Se Affidavit (without paid legal counsel), Petition for Grant of Letters, Death Certificate, Will (if applicable), Renunciations (if applicable), Affidavits and Oaths (if applicable), or any other forms necessary, in order to be granted Letters Testamentary or Letters of Administration. Most of these forms are included in this packet. There are filing fees to open an Estate. A Fee Schedule is also included with this packet.

The list that follows is not all inclusive and may not include all of your duties. If you have any questions about these duties, or whether you have completed all of the duties required for a proper administration of the decedent's estate, you should consult legal counsel. The Register of Wills is not permitted to, and will not, give legal advice to you. You are strongly urged to employ counsel to assist you in the administration of the decedent's estate.

The following is a list of basic administrative duties you must undertake as the Executor or Administrator of a decedent's estate in order to properly administer the decedent's estate after you have been granted Letters Testamentary or Letters of Administration:

1. Advertise the Grant of Letters granted to you by the Register of Wills.

Immediately after receipt of the grant of Letters Testamentary or Letters of Administration, you are required to advertise the grant of letters in one newspaper published at or near the place where the decedent resided **and** in the County Legal Journal (Columbia County, PA does not have a legal journal) once a week for 3 (three) consecutive weeks. **ADVERTISEMENTS MAY NOT BE MADE UNTIL AFTER LETTERS HAVE BEEN GRANTED BY THE REGISTER OF WILLS.** (A form is included in this packet.)

2. Obtain a Federal Taxpayer Identification Number.

It will be necessary for the estate to have a taxpayer identification number issued by the Internal Revenue Service. The Internal Revenue Service supplies forms for applying for this number or you can go online on the IRS website and apply for a Federal Identification Number.

3. Take Control of the Decedent's Assets.

It is your obligation to gain care, custody and control of the assets of the decedent. In order close out bank accounts and liquidate stocks and bonds you will need what is called a "short certificate". This is a certification that you have been issued Letters Testamentary or Letters Administration from the Register of Wills. Short Certificates are available from the Register Wills for a fee only if an estate has been opened for the decedent. Short Certificates may be obtained by the Executor or Administrator.

4. Pay the Debts of the Decedent.

It is your obligation to pay all debts that were contracted by the decedent during his or her lifetime. This is one of your most important duties. Creditors have claims against the assets of the estate if their claims are not paid in full.

5. Give Notice to Beneficiaries.

Within 3 (three) months of the Grant of Letters to you by the Register of Wills, you must give written notice of the opening of the estate to the surviving spouse of the decedent and all of the decedent's children (whether or not they are named in the Will) and any other person having an interest in the decedent's estate as an heir or next of kin. The form of Important Notice is prescribed by Orphans' Court Rule 10.5 (included in this packet). You will need to make copies so that you have one for each person who needs to be notified. It is **imperative** that you **give the Important Notice**. Also, you must file the **Certificate of Notice Under Pa. O.C. Rule 10.5** (included in this packet) with the Register of Wills Office. The Certificate lists everyone who has been notified and will be the record on file that you have complied with the Rule.

6. Notification to the Department of Public Welfare.

You must submit by mail, fax or online under the Estate Recovery Program a Statement of Claim Request Form to the Pennsylvania Department of Welfare in Harrisburg for any decedent **over** the age of 55. (The form is included in this packet). This will inform the Department of the decedent's death and inquire whether or not they have any claims against the estate. If they do, this is a creditor's claim that must be paid.

7. Notification to the Attorney General.

If the decedent died with a Will and there are any charitable bequests listed in the Will over \$50,000.00, you must give notice to the Attorney General of the Commonwealth of Pennsylvania.

8. Filing of Tax Returns and Payment of Tax.

Within 9 (nine) months from the date of death a Pennsylvania Inheritance Tax Return must be filed with the Register of Wills. You must file one original for the State and one original for the Register of Wills' Office. The return must be filed on forms provided by the Pennsylvania Department of Revenue and they are available online. The tax that may be due is paid to the Register of Wills as Agent for the Commonwealth of Pennsylvania. The tax must be paid within 9 (nine) months from the date of death. You must make an estimated tax payment within 3 (three) months of the date of death to receive a 5% discount. If the tax is not paid within 9 (nine) months from the date of death interest will run on the tax due from that date. There are also civil and criminal penalties possible for failure to file the return and pay the tax.

9. Filing an Account or Signing a Family Settlement Agreement.

Before distribution of the estate to heirs, you are required to file an Account with the Clerk of the Orphans' Court of the county where the estate has been opened, enter into a Family Settlement Agreement between yourself as the Executor or Administrator and all heirs who have an interest in the estate or you can obtain a Receipt and Release from all heirs who have an interest in the estate. A Family Settlement Agreement or Receipt and Release are informal manners of settling the Estate but should not be used if there are unpaid creditors. You must draft your own form of a Family Settlement Agreement or Receipt and Release.

10. Distribution of Estate to Heirs

Upon the filing and confirmation of an account or the execution by all parties in interest of a Family Settlement Agreement, or Receipt and Release, the net estate remaining for distribution should be distributed to the heirs of the decedent. The net estate for distribution constitutes the assets of the decedent, less payment of the debts of the decedent's creditors, less the payment of Pennsylvania Inheritance Tax, and less any costs of administration that are paid. Included in the costs of administration are the costs payable to the Register of Wills. The costs payable to the Register of Wills must be paid to the Register of Wills.

11. Final Report of Conclusion of Estate

When the administration of the estate is complete and distribution has been made to the heirs, you are required to file a report with the Register of Wills advising of the completion of the estate and the manner in which the estate was closed. The manner in which the estate was closed will either be by the filing of an account, the signing of a Family Settlement Agreement or obtaining a Receipt and Release. **This is a Status Report required by Orphans' Court Rule 10.6.** (This form is included in this packet.)

WELCOME TO THE OFFICE OF THE REGISTER OF WILLS

BRENDA S. LUPINI – REGISTER OF WILLS

**COLUMBIA COUNTY COURTHOUSE
35 WEST MAIN STREET
BLOOMSBURG, PA**

PHONE: 570-389-5632---FAX: 570-389-5636

E-MAIL: blupini@columbiapa.org

**HOLLIE STEWART – CHIEF DEPUTY
DEBORA MCHENRY – ASSISTANT DEPUTY
LINDA ALLEN - CLERK**

Alicia C. Marinos, Esquire: SOLICITOR

The Register of Wills is an elected official. The Register of Wills has jurisdiction over the probate of wills and the grant of letters to a personal representative. Letters Testamentary (with a will) or Letters of Administration (no will) are granted to properly qualified individuals who meet the requirements of the Probate, Estates and Fiduciaries Code. When disputes arise at the time of probate, the Register of Wills, as a quasi-judicial officer, is empowered to hold a hearing, take testimony, review evidence and render a decision on the issue presented.

The Register of Wills is also an agent for the collection of Inheritance Taxes for the Commonwealth of Pennsylvania, Department of Revenue. The Register of Wills office is also a great source for genealogical information.

The Register of Wills office is located on the first floor of the Columbia County Courthouse, 35 West Main Street, Bloomsburg, PA 17815 and may be reached at 570-389-5632. Office hours are 8:00 AM to 4:30 PM

WILL INFORMATION

Please note:

This information has been issued to inform and not to advise. It is based on Pennsylvania Law. The statements are general, and individual facts in a given case may alter their application or involve other laws not referred to here.

WHAT IS A WILL?

A Will is any written document, signed at the end by a person at least eighteen (18) years of age and of sound mind which directs the manner of distribution and transfer of estate assets which are everything owned individually by the decedent at the time of death. The will should name an executor whose job is to probate the Will after death and carry out its instructions. A will may also appoint guardians of the estate of minors who may receive property under the Will. A Will may also create Trusts.

IS MY WILL ON FILE WITH THE REGISTER OF WILLS?

Living persons do **not** have wills registered or retained by the Register of Wills. Original Wills are usually kept secure by the attorney who prepared the Will, or placed in a vault of a trust department, or in a safe deposit box belonging to the testator (person who wrote the will).

SHOULD EVERYONE HAVE A WILL?

Yes, everyone should have a Will. This will guarantee that your lifetime accumulations are given to those persons, charities, or institutions whom you wish to benefit after the payment of taxes, if due, and other creditors of the decedent.

WHAT OCCURS WHEN THERE IS NO WILL?

If there is no Will, an administrator is appointed by the Register of Wills to handle the estate. Individuals or institutions entitled to administer an estate are established by law. The Register of Wills grants this authority in a document called Letters of Administration. The decedent's estate is then distributed according to Intestate Law. These Intestacy Laws name the beneficiaries and the percentage of the net estate, after the payment of taxes, if due, and other creditors to which they are entitled.

WHEN IS A WILL EFFECTIVE?

A Will is effective at the death of the testator. It may be revoked at any time prior to death by a Will or Codicil later in date or destruction of the Will itself by the testator. The Will which may be probated is the last known Will signed by the testator.

MUST A WILL BE WITNESSED?

No, but two witnesses, subscribing or non-subscribing, must appear at the Register of Wills' office at the time of probate to prove the validity of the will. Subscribing witnesses may appear before a notary. A Will witnessed by subscribing witnesses can better survive a Will contest because the testator's legal capacity to make a will is presumed. Wills can be made self-proven if the testator signs proper acknowledgements and affidavits and witnesses at the time of execution self-proving wills eliminate the need for the witnesses appearing at the Register of Wills office.

WHEN SHOULD A WILL BE CHANGED?

The disposition of one's property is determined by many personal factors including family, personal relationships, and interests in charities. A Will should be changed when those relationships change. Examples of this could be divorce or death.

IF I AM NAMED IN A WILL, CAN I SIMPLY ASSUME RESPONSIBILITIES TO CARRY OUT THE TERMS OF THE WILL?

Before any individual or institution is legally eligible to take possession of the assets of an estate, he or she must have authorization by the Court to do so. The Register of Wills grants this authority in a document called Letters Testamentary after the will has been probated (or proven to be authentic).

IF A SHORT CERTIFICATE IS NEEDED TO LIQUIDATE OR RECEIVE CERTAIN ASSETS OF A DECEDENT, CAN I PURCHASE ONE FROM THE REGISTER OF WILLS?

Once an individual or institution has court authorization to take possession of any assets, a short certificate may be required before those assets can be released. As many short certificates as necessary may be purchased from the Register of Wills office after the formal opening of an estate or probate of will.

ESTATE QUESTIONS

Please note:

This information has been issued to inform and not to advise. It is based on Pennsylvania Law. The statements are general, and individual facts in a given case may alter their application or involve other laws not referred to here.

WHAT IS ESTATE ADMINISTRATION?

When an individual dies, it is often necessary to follow formal procedures in settling the estate. This process is called Estate Administration. Requirements are established by state and federal laws, which must be followed. Administration includes procedures and requirements relating to collecting of assets, satisfying of obligations such as debts, expenses and taxes, and distributing property to the heirs and beneficiaries.

WHO ADMINISTERS AN ESTATE?

A personal representative is the individual charged with and responsible for the administration of an estate. If an individual has executed a will during his or her lifetime, the will should designate the personal representative, who is called an Executor. If the deceased person did not have a Will, an Administrator will be appointed to handle the estate providing a Petition is filed with the Register of Wills. Law states the individuals entitled to administer an estate.

WHAT DOES A PERSONAL REPRESENTATIVE DO?

An Executor or Administrator must obtain the necessary legal documents to enable him or her to act for the estate. These documents, called either Letters Testamentary (executor), or Letters of Administration (administrator), are obtained through the Register of Wills in the county in which the deceased person lived at the time of death.

The duties of the personal representative include:

- *finding the will and having it probated
- *locating and protecting the assets of the estate
- *finding and notifying the heirs
- *paying debts, expenses, taxes of the estate from its assets
- *complying with the state and federal laws
- *distributing property to the heirs after all procedures are followed

WHAT IS DONE DURING ADMINISTRATION?

At the beginning, all the assets of the estate, including personal possessions and real estate, are inventoried and sometimes physically gathered. All of the beneficiaries (if there is a will) or heirs (if there is no will) are located. They are told that they were named in the will or have a legal right to receive an inheritance. Funeral expenses, debts, state and federal taxes are paid, and necessary tax returns are filed. At the conclusion of the administration period, a final accounting of all assets is presented for approval to the county court. After approval, distribution of the balance of the assets is accomplished.

WHAT SHOULD BE DONE FIRST?

If someone close to you has died, it is suggested that nothing be done to disturb any of the property of the deceased unless it is necessary to protect it from being lost or destroyed. Shortly after the funeral, an attorney should be contacted to discuss the matter with those close to the deceased. The lawyer will provide advice, determine whether administration will be required, and explain what procedures will be involved. If a will is found, the person named as executor should protect the will and give it to the attorney at the first consultation.

CHECK LIST FOR GRANT OF LETTERS AND ESTATE FILINGS

When you arrive at the Register of Wills Office:

1. Completed Petition for Grant of Letters
2. Original Will and/or Codicil
3. Witnesses if Will is not a self-proved Will
4. Death Certificate
5. Renunciation (if applicable)
6. Fees

Within three (3) months of the Date of Death

1. Prepayment of inheritance taxes if discount is to be obtained

Within three (3) months of Grant of Letters

1. Rule 10.5 Certification of Notice to Heirs

Within nine (9) months of Date of Death

1. REV-1500 Inheritance Tax Return in duplicate with copy of will (if applicable).
Filing fee may be applicable.
2. Pay Inheritance Tax

Within two (2) years of Date of Death and annually until complete

1. Rule 10.6 Status Report

NOTICE

THE UNAUTHORIZED PRACTICE OF LAW IS A CRIME!

Persons coming before the Register of Wills and Clerk of Orphans' Court may proceed on their own. If advice is needed, only Pennsylvania licensed attorneys are permitted to represent persons before the Register of Wills and Clerk of Orphans' Court.

Accountants, paralegals, notaries or others who may be claiming to have specialized knowledge, skills, or experience are not permitted to give legal advice. If you rely on anyone not licensed to practice law in Pennsylvania, you do so at your own peril.

Please be sure to review this opinion, issued by the Pennsylvania Bar Association Unauthorized Practice of Law Committee, before you proceed.

PBA UPL Formal OPINION 97-102

SUBJECT: Unauthorized practice of law by public and certified public accountants and other unlicensed persons before the Register of Wills and the Orphans' Court Division of the Courts of Common Pleas of the Commonwealth of Pennsylvania.

Also see PBA UPL Committee Formal Opinions 96-104, 96-103, 94-107 and 94-102.

Rev. 5.13.2015

NOTICE

RE: UNAUTHORIZED PRACTICE OF LAW

BEFORE COUNTY REGISTER OF WILLS

Unauthorized Practice of Law is a Criminal Offense punishable by fines and jail time.
Only a lawyer currently licensed in Pennsylvania may represent a party or an estate
before the Register of Wills of the County or in the Orphans Courts and any other
Courts of Common Pleas. 42 Pa. C.S.A. § 2524. Pennsylvania Bar Association
Unauthorized Practice of Law Committee Formal Opinion 97-102.

PETITION FOR GRANT OF LETTERS
REGISTER OF WILLS OF
COLUMBIA COUNTY, PENNSYLVANIA

Petitioner(s) named below, who is/are 18 years of age or older, apply(ies) for Letters as specified below, and in support thereof aver(s) the following and respectfully request(s) the grant of Letters in the appropriate form:

Decedent's Information

Name: _____ **File No:** _____
a/k/a: _____ (Assigned by Register)
a/k/a: _____
a/k/a: _____
Date of Death: _____ **Social Security No:** _____
Age at death: _____

Decedent was domiciled at death in _____ **County,** _____ **(State)** with his/her last principal residence at _____
Street address, Post Office and Zip Code City, Township or Borough County

Decedent died at _____
Street address, Post Office and Zip Code City, Township or Borough County State

Estimate of value of decedent's property at death:

If domiciled in Pennsylvania..... All personal property \$ _____
If not domiciled in Pennsylvania..... Personal property in Pennsylvania \$ _____
If not domiciled in Pennsylvania..... Personal property in County \$ _____
Value of real estate in Pennsylvania..... \$ _____
TOTAL ESTIMATED VALUE. . . \$ _____ **0.00**

Real estate in Pennsylvania situated at: _____
(Attach additional sheets, if necessary.) Street address, Post Office and Zip Code City, Township or Borough County

☐ **A. Petition for Probate and Grant of Letters Testamentary**

Petitioner(s) aver(s) he/she/they is/are the Executor(s) named in the last Will of the Decedent, dated _____ and Codicil(s) thereto dated _____

State relevant circumstances (e.g. renunciation, death of executor, etc.) _____

Except as follows: after the execution of the instrument(s) offered for probate Decedent did not marry, was not divorced, was not a party to a pending divorce proceeding wherein the grounds for divorce had been established as defined in 23 Pa. C.S. § 3323(g), and did not have a child born or adopted; and Decedent was neither the victim of a killing nor ever adjudicated an incapacitated person.

☐ **NO EXCEPTIONS** ☐ **EXCEPTIONS** _____

☐ **B. Petition for Grant of Letters of Administration** (If applicable) _____
c.t.a., d.b.n., d.b.n.c.t.a., pendente lite, durante absentia, durante minoritate

If Administration, c.t.a. or d.b.n.c.t.a., enter date of Will in Section A above and complete list of heirs.

Except as follows: Decedent was not a party to a pending divorce proceeding wherein the grounds for divorce had been established as defined in 23 Pa. C.S. § 3323(g) and was neither the victim of a killing nor ever adjudicated an incapacitated person.

☐ **NO EXCEPTIONS** ☐ **EXCEPTIONS** _____

Petitioner(s), after a proper search has/have ascertained that Decedent left no Will and was survived by the following spouse (if any) and heirs (attach additional sheets, if necessary):

| Name | Relationship | Address |
|------|--------------|---------|
| | | |
| | | |
| | | |
| | | |

Oath of Personal Representative

Official Use Only

COMMONWEALTH OF PENNSYLVANIA }
COUNTY OF _____ } SS:

| Petitioner(s) Printed Name | Petitioner(s) Printed Address |
|----------------------------|-------------------------------|
| | |
| | |
| | |
| | |

The Petitioner(s) above-named swear(s) or affirm(s) the statements in the foregoing Petition are true and correct to the best of the knowledge and belief of Petitioner(s) and that, as Personal Representative(s) of the Decedent, the Petitioner(s) will well and truly administer the estate according to law.

Sworn to or affirmed and subscribed before

me this _____ day of _____, _____

_____ Date

By: _____

_____ Date

For the Register

_____ Date

_____ Date

BOND Required: ☐ YES ☐ NO
FEES:

Letters \$ _____
() Short Certificate(s)
() Renunciation(s)
() Codicil(s)
() Affidavit(s)
Bond
Commission
Other
.....
.....
.....
.....
.....
Automation Fee
JCS Fee
TOTAL \$ 0.00

To the Register of Wills:

Please enter my appearance by my signature below:

Attorney Signature: _____

Printed Name: _____

Supreme Court

ID Number: _____

Firm Name: _____

Address: _____

Phone: _____

Fax: _____

Email: _____

DECREE OF THE REGISTER

Estate of _____ File No: _____
a/k/a: _____

AND NOW, _____, _____, in consideration of the foregoing Petition, satisfactory proof having been presented before me, IT IS DECREED that Letters _____ are hereby granted to _____ the instrument(s) dated _____ in the above estate and (if applicable) that described in the Petition be admitted to probate and filed of record as the last Will (and Codicil(s)) of Decedent.

Register of Wills

Pro Se Affidavit
BEFORE THE REGISTER OF WILLS OF COLUMBIA COUNTY, PENNSYLVANIA
Register of Wills Office

IN RE: Estate Of: _____ :
_____ :
Deceased _____ : Estate File No. _____
_____ :

AFFIDAVIT
By Pro Se Petitioner

I/We _____

The undersigned duly appointed personal representative(s) for the above-captioned estate confirm that I/We intend to administer the estate pro se (*without paid legal counsel*) and take full responsibility for following all Pennsylvania Estate Laws, Pennsylvania Rules of Court, and Pennsylvania Inheritance Tax Regulations. I/We acknowledge receipt of an Estate Check List and agree that I/We will perform all required duties and will file all required documents on time without further notice. I/We acknowledge that we have received the following documents this date:

Certification of Notice Under PA O. C. Rule 10.5
Notice of Estate Administration Pursuant to PA O. C. Rule 10.5
PA O. C. Rule 10.6 Status Report

Date _____

Date _____

Date _____

Executed in Register of Will's Office

Sworn to or affirmed and subscribed
before me this _____ day of

Register

COLUMBIA COUNTY REGISTER OF WILLS
FEE BILL - EFFECTIVE November 30, 2017

FOR GRANTING OF LETTERS OF ADMINISTRATION:**

| | |
|---|--------|
| NOT exceeding \$1,000 | 28.00 |
| OVER \$1,000 and not exceeding \$5,000 | 36.00 |
| OVER \$5,000 and not exceeding \$10,000 | 49.00 |
| OVER \$10,000 and not exceeding \$20,000 | 57.00 |
| OVER \$20,000 and not exceeding \$30,000 | 66.00 |
| OVER \$30,000 and not exceeding \$40,000 | 75.00 |
| OVER \$40,000 and not exceeding \$50,000 | 83.00 |
| OVER \$50,000 and not exceeding \$75,000 | 92.00 |
| OVER \$75,000 and not exceeding \$100,000 | 101.00 |
| EACH Additional \$100,000 or fraction thereof | 40.00 |

FOR GRANTING LETTERS TESTAMENTARY:**

| | |
|---|--------|
| NOT exceeding \$1,000 First Page | 23.00 |
| Plus EACH Additional Page | 5.00 |
| OVER \$1,000 and not exceeding \$5,000 | 36.00 |
| OVER \$5,000 and not exceeding \$10,000 | 49.00 |
| OVER \$10,000 and not exceeding \$20,000 | 57.00 |
| OVER \$20,000 and not exceeding \$30,000 | 66.00 |
| OVER \$30,000 and not exceeding \$40,000 | 75.00 |
| OVER \$40,000 and not exceeding \$50,000 | 83.00 |
| OVER \$50,000 and not exceeding \$75,000 | 92.00 |
| OVER \$75,000 and not exceeding \$100,000 | 101.00 |
| EACH Additional \$100,000 or fraction thereof | 40.00 |

MISCELLANEOUS ITEMS:

| | |
|--|--------|
| Codicil | 25.00 |
| Probate of Will only (No Grant of Letters) | 25.00 |
| Affidavit, EACH (Witness Forms, Pro Se, etc.) | 5.00 |
| Short Certificate, EACH (Including Replacements) | 5.00 |
| Renunciation, EACH | 5.00 |
| Subpoena, EACH | 5.00 |
| Filing and Entering BOND when required | 20.00 |
| Filing CAVEAT | 20.00 |
| Filing of CERTIFIED or EXEMPLIFIED Copies | 50.00 |
| Issuing CERTIFIED Copies, with certificate attached | 65.00 |
| Issuing EXEMPLIFIED Copies, with certificate attached | 75.00 |
| Commission Out of State Officer to Take Oath of Personal Representative | 25.00 |
| Filing Certification of Payment of Inheritance Tax | 10.00 |
| Issuing Certification of Payment of Inheritance Tax - Upon Request Only | 10.00 |
| Hearing Before the Register of Wills – at the discretion of the Register (NON-REFUNDABLE) | 50.00 |
| Filing ALL Inheritance Tax Returns (Including Supplemental and No Deduction Returns, etc.) | 10.00 |
| Filing Inventory and Appraisement | 10.00 |
| Filing Proof of Publication | NO FEE |
| Small Estates Affidavit | 35.00 |
| FEES FOR SIMILAR SERVICES NOT HEREIN SPECIFICALLY SCHEDULED SHALL BE CHARGED ON THE SAME BASIS AS THOSE SCHEDULED | |

****ADD \$40.25 JCP FEE TO EACH OF THE ABOVE AMOUNTS FOR GRANT OF LETTERS OF ADMINISTRATION OR GRANT OF LETTERS TESTAMENTARY**

RENUNCIATION
REGISTER OF WILLS
COLUMBIA COUNTY, PENNSYLVANIA

Estate of _____, Deceased

The undersigned, _____, in the capacity/relationship as
(Name or Corporate Name)
_____ of the above Decedent, hereby renounces the right to
administer the Estate of the Decedent and, to the extent permitted by law pursuant to 20 Pa.C.S. §
3155, respectfully requests that Letters be issued to _____.

(Date)

Name of Corporate Fiduciary (if applicable)

Signature of Officer/Representative

Title of Officer/Representative

Address

Telephone

Email

Executed in Register's Office

Sworn to or affirmed and subscribed
before me this _____ day
of _____.

Deputy for Register of Wills

Name of Person

Address

Telephone

Email

Signature of Person

Executed out of Register's Office

Commonwealth of Pennsylvania)
County of _____) SS:

Before the undersigned personally
appeared the party executing this
renunciation and certified that he or she
executed the renunciation for the purposes

stated within on this _____ day of
_____, _____.

Notary Public

My Commission Expires: _____
(Signature and Seal of Notary or other official qualified to administer
oaths. Show date of expiration of Notary's Commission.)

OATH OF SUBSCRIBING WITNESS(ES)

REGISTER OF WILLS

COLUMBIA COUNTY, PENNSYLVANIA ☐

Estate of _____, Deceased

_____, (each) a subscribing witness to
(Print Name/s)
the ☐ Will ☐ Codicil(s) presented herewith, (each) being duly qualified according to law, depose(s)
and say(s) that she / he / they was / were present and saw the above Testator / Testatrix
sign the same and that she / he / they signed the same and that she / he / they signed as
a witness at the request of the Testator / Testatrix in her / his presence and in the presence
of each other.

(Signature)

(Signature)

(Street Address)

(Street Address)

(City, State, Zip)

(City, State, Zip)

Executed in Register's Office

Sworn to or affirmed and subscribed
before me this _____ day
of _____, _____.

Executed out of Register's Office

Commonwealth of Pennsylvania)
County of _____) SS:
Sworn to or affirmed and subscribed
before me this _____ day
of _____, _____.

Deputy for Register of Wills

Notary Public

My Commission Expires: _____
(Signature and Seal of Notary or other official qualified to
administer oaths. Show date of expiration of Notary's
Commission.)

NOTE: To be taken by Officer authorized to administer oaths. Please have present the original or copy of instrument(s) at time of notarization.

OATH OF NON-SUBSCRIBING WITNESS(ES)

REGISTER OF WILLS

COLUMBIA COUNTY, PENNSYLVANIA



Estate of _____, Deceased

_____ and _____,
(each) being duly qualified according to law, depose(s) and say(s) that she / he / they was / were
well-acquainted with _____ and am/are
familiar with the handwriting and signature of the decedent, and that the signature of
_____ to the foregoing instrument purporting to be the Last Will and
Testament/Codicil of _____ is in his/her own proper handwriting.

(Signature)

(Street Address)

(City, State, Zip)

(Signature)

(Street Address)

(City, State, Zip)

Executed in Register's Office

Sworn to or affirmed and subscribed
before me this _____ day
of _____.

Deputy for Register of Wills

Executed out of Register's Office

Commonwealth of Pennsylvania)
County of _____) SS:

Sworn to or affirmed and subscribed before
me this _____ day of
_____.

Notary Public

My Commission Expires: _____

(Signature and Seal of Notary or other official qualified to
administer oaths. Show date of expiration of Notary's
Commission.)

OATH OF WITNESS(ES) TO WILL EXECUTED BY MARK

REGISTER OF WILLS

COLUMBIA COUNTY, PENNSYLVANIA



Estate of _____, Deceased

_____, _____ (each) a
(Print Name/s)
subscribing witness to the ☐ Will ☐ Codicil(s) presented herewith, (each) being duly qualified according to
law, depose(s) and say(s) that: Testator / Testatrix was unable to sign his / her name thereto;
Testator's / Testatrix' name was subscribed thereto in Testator's / Testatrix' presence; Testator /
Testatrix made his / her mark thereon; Testator / Testatrix and deponent(s) were present when
Testator's / Testatrix' name was subscribed and when Testator / Testatrix made his / her mark; and
Testator / Testatrix was present when the undersigned signed the ☐ Will ☐ Codicil as witness(es).

(Signature)

(Signature)

(Street Address)

(Street Address)

(City, State, Zip)

(City, State, Zip)

Executed in Register's Office

Sworn to or affirmed and subscribed
before me this _____ day
of _____, _____.

Deputy for Register of Wills

Executed out of Register's Office

Commonwealth of Pennsylvania)

) SS:

County of _____)

Sworn to or affirmed and subscribed before
me this _____ day of

Notary Public

My Commission Expires: _____

(Signature and Seal of Notary or other official qualified to
administer oaths. Show date of expiration of Notary's
Commission.)

Commonwealth of Pennsylvania }
 } ss:
 County of Columbia }

(Name)

Sworn to or affirmed and
subscribed before me this
_____ day of _____
20____.

Commonwealth of Pennsylvania)
)SS:
County of _____)
Sworn to or affirmed and subscribed before me this _____ day of _____,

My Commission Expires: _____
(Signature and Seal of Notary or other official qualified to Administer oaths. Show date of expiration of Notary's Commission.)

ESTATE NOTICE
ADVERTISEMENT

ESTATE OF _____ **late of**
(Deceased Name)
_____, **Columbia County, Pennsylvania,**
(Town, Township or Boro)
died _____. **Notice is hereby given that Letters**
(Date of Death)
_____ **in the above named Estate have been granted to**
(Testamentary /Administration)
the undersigned. All persons owing said Estate are required to make
payment, and those having claims or demands against it present the
same without delay.

(EXECUTOR/ADMINISTRATOR NAME)

(TITLE)

C/O _____

(Attorney Name, Address, Telephone No.)

STATEMENT OF CLAIM REQUEST FORM

| | |
|--|-------------------------|
| DECEDENT'S NAME: | |
| DECEDENT'S LAST KNOWN ADDRESS: <i>(Prior to entering nursing home)</i> | |
| | (CITY, STATE, ZIP CODE) |
| DECEDENT'S SOCIAL SECURITY NUMBER: | / / |
| DECEDENT'S DATE OF BIRTH: | |
| DECEDENT'S DATE OF DEATH: | |
| GROSS AMOUNT OF DECEDENT'S ESTATE: <i>(Written documentation must be included)</i> | |
| PERSONAL REPRESENTATIVE'S NAME: | |
| PERSONAL REPRESENTATIVE'S ADDRESS: | |
| | (CITY, STATE, ZIP CODE) |
| PERSONAL REPRESENTATIVE'S PHONE NUMBER: | () |
| ATTORNEY'S NAME: | |
| ATTORNEY'S ADDRESS: | |
| | (CITY, STATE, ZIP CODE) |
| ATTORNEY'S PHONE NUMBER: | () |

SEND TO:

DEPARTMENT OF PUBLIC WELFARE
DIVISION OF THIRD PARTY LIABILITY

ESTATE RECOVERY PROGRAM

P.O. Box 8486
Harrisburg, PA 17105-8486

Estate Recovery Hotline
1-800-528-3708

Facsimile #: (717) 772-6553

PW 1780 - 4/02

www.dhs.state.pa.us/adults/estate recovery program

CERTIFICATION OF NOTICE UNDER Pa. O.C. Rule 10.5

REGISTER OF WILLS COLUMBIA COUNTY, PENNSYLVANIA

Name of Decedent: _____
Date of Death: _____ File Number: _____
Date Letters Granted: _____

To the Register:

I certify that Notice of Estate Administration required by Pa. O.C. Rule 10.5 of the Orphans' Court Rules was served on or mailed to the following beneficiaries of the above-captioned estate on _____, _____:

Name:

Address:

| | |
|-------|-------|
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |

(If more space is needed, attach separate sheet.)

Notice has now been given to all persons entitled thereto under Pa. O.C. Rule 10.5 except:

Date _____

Capacity: ☐ Personal Representative ☐ Counsel

Corporate Fiduciary (if applicable)

Name of Corporate Fiduciary

Name of Person

Name of Representative and Title

Address

Address

Telephone

Telephone

Email

Email

Signature of Officer/Representative Form

Signature of Person

IMPORTANT NOTICE

**NOTICE OF ESTATE ADMINISTRATION
PURSUANT TO Pa. O.C. Rule 10.5**

**THIS NOTICE DOES NOT MEAN THAT YOU WILL RECEIVE ANY
MONEY OR PROPERTY FROM THIS ESTATE OR OTHERWISE**

Whether you will receive any money or property will be determined wholly or partly by the decedent's will. If the decedent died without a will, whether you will receive any money or property will be determined by the intestacy laws of Pennsylvania.

BEFORE THE REGISTER OF WILLS.
COLUMBIA COUNTY, PENNSYLVANIA



IN RE: ESTATE OF _____, Deceased

File Number _____

TO: _____ (Beneficiary)
_____ (Address)

Please take notice of the death of the Decedent and the grant of Letters to the personal representative(s) named below. The Decedent died on _____, a resident of _____

The Decedent died: ☐ testate (with a Will) or ☐ intestate (without a Will).

You may have a beneficial interest in the estate as follows:

(If additional space is needed, use separate sheet)

The name(s), address(es), and telephone number(s) of all personal representatives appointed are:

| NAME | ADDRESS | TELEPHONE |
|-------|---------|-----------|
| _____ | _____ | _____ |
| _____ | _____ | _____ |

If the Decedent died testate, the Will has been filed with the Office of the Register of Wills of _____
If the Decedent died intestate, a Petition for the Grant of Letters of Administration was filed with the Office of the Register of Wills of _____

The Register's address is _____
and telephone number is _____

A copy of the Will or Petition may be obtained by contacting the Register of Wills and paying the charges for duplication.

Date _____

Capacity: ☐ Personal Representative ☐ Counsel

Corporate Fiduciary (if applicable)

Name of Corporate Fiduciary _____

Name of Representative and Title _____

Address _____

Telephone _____

Email _____

Signature of Officer/Representative _____

Name of Person _____

Address _____

Telephone _____

Email _____

Signature of Person _____

**IT MAY BE NECESSARY FOR YOU TO MAKE
ADDITIONAL COPIES OF THESE FORMS**

**\$10.00 FILING FEE WHEN FILING THE
COUNTY INVENTORY**

**\$10.00 FILING FEE (1) WHEN FILING THE
INHERITANCE TAX RETURN –
TWO COMPLETE RETURNS NEEDED WITH
ATTACHMENTS REQUIRED**

INVENTORY REGISTER OF WILLS OF

COLUMBIA COUNTY, PENNSYLVANIA ☒

File Number _____

The undersigned, _____, Personal Representative(s) of the Estate of _____ deceased, depose(s) and say(s) that the items appearing in the following Inventory include all of the personal assets wherever situated and all of the real estate in the Commonwealth of Pennsylvania of said Decedent, that the valuation placed opposite each item of said Inventory represents its fair value as of the date of Decedent's death, and that Decedent owned no real estate outside of the Commonwealth of Pennsylvania except that which appears in a memorandum at the end of this Inventory.

I verify that the statements made in this Inventory are true and correct. I understand that false statements herein are made subject to the penalties of 18 Pa.C.S. § 4904 relating to unsworn falsification to authorities.

Corporate Fiduciary (if applicable)

Name of Corporate Fiduciary

Name of Representative and Title

Signature of Personal Representative

Signature of Personal Representative

Signature of Officer/Representative

Date

(Supreme Court I.D.#) _____

Attorney -- (Name) _____

(Name of Law Firm) _____

(Address) _____

(Telephone) _____

(Email) _____

| | | |
|---------------|----------------|--------------------------|
| DATE OF DEATH | LAST RESIDENCE | DECEDENT'S SOC. SEC. NO. |
| | | |

FIGURES MUST BE TOTALED

(Attach additional sheets as needed)

TOTAL: \$0.00

NOTE: The Memorandum of real estate outside the Commonwealth of Pennsylvania may, at the election of the personal representative, include the value of each item, but such figures should not be extended into the total of the Inventory. (See 20 Pa. C.S. § 3301(b))

APPRAISEMENT, ALLOWANCE OR DISALLOWANCE OF DEDUCTIONS AND ASSESSMENT OF TAX

After an inheritance tax return is filed, the Department of Revenue issues a notice setting forth its valuation of the estate's assets, allowable deductions and tax due. Depending on the complexity of the return, it can take three to six months from the date a return is filed with the Register of Wills for processing to be completed.

PROTEST, NOTICE OR APPEAL

Any party with interest in the estate, who is not satisfied with a department determination of estate value, allowance or disallowance of inheritance tax deductions and/or tax liability, may appeal within 60 days of receipt of the notice to which objection is made. Appeal information is available at www.boardofappeals.state.pa.us.

FREQUENTLY ASKED QUESTIONS

Review Revenue's Online Customer Service Center at www.revenue.state.pa.us for answers to frequently asked questions. There you may also submit questions specific to an estate to a customer service representative.

CONTACT INFORMATION

For additional inheritance tax information, please call 717-787-8327 or write to the following address:

**PA Department of Revenue
Bureau of Individual Taxes
PO Box 280601
Harrisburg, PA 17128-0601**

FOR GENERAL TAX QUESTIONS:

Online Customer Service Center
www.revenue.state.pa.us

Customer Service Representative
717-787-8327

Automated Forms Ordering Service
1-800-362-2050

Services for Taxpayers with Special Hearing
and/or Speaking Needs
1-800-447-3020

INHERITANCE TAX GENERAL INFORMATION

WHO MUST FILE

A Pennsylvania Inheritance Tax Return, REV-1500, must be filed for every decedent with property that may be subject to Pennsylvania inheritance tax.

- The personal representative (executor or administrator appointed by the Register of Wills) of a decedent's estate is the person responsible for disclosing property of the decedent and filing the inheritance tax 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 disclose all transferred property, then the transferee of property should file an inheritance tax return.

- A transferee is any person to whom property from the decedent is transferred, including surviving joint tenants, beneficiaries and heirs. The transferee must disclose any asset in which or of which he or she receives any ownership, interest, income, possession or enjoyment, whether present or future, and whether in trust or otherwise. Separate returns are not to be filed by transferees for property included in a personal representative's return.

WHEN TO FILE

An inheritance tax return should be filed as soon as possible after a decedent's death, but no later than nine months from the decedent's date of death. Failure to file may subject the estate to a penalty of 25 percent of the tax ultimately found to be due or \$1,000, whichever is less.

WHERE TO FILE

An inheritance tax return must be filed in duplicate with the Register of Wills of the county in which the decedent was a resident at the time of death.

PAYMENT OF TAX

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

A five percent discount is allowed on the tax paid within

three calendar months of a decedent's death. No discount applies to any amount that may be subsequently refunded.

A pre-payment of tax may be made at the Register of Wills before the REV-1500 is filed. In writing, supply the Register with the decedent's full name, date of death and Social Security number along with the pre-payment.

All checks must be made payable to "Register of Wills, Agent" and presented to the Register of Wills of the county where the decedent resided.

TAX RATES

The rates for Pennsylvania inheritance tax as of July 1, 2000 are as follows:

- 0 percent on transfers to a surviving spouse or to a parent from a child aged 21 or younger;
- 4.5 percent on transfers to direct descendants and lineal heirs;
- 12 percent on transfers to siblings; and
- 15 percent on transfers to other heirs, except charitable organizations, exempt institutions and government entities exempt from tax.

Tax rates for dates of death prior to July 1, 2000 can be found by visiting www.revenue.state.pa.us.

INTEREST

Interest on overdue inheritance tax is charged nine months and one day from the date of death, to the date of payment. Interest rates are detailed in form REV-1611, available at www.revenue.state.pa.us.

An online interest and penalty calculator is also available on the department's e-services website, www.doreservices.state.pa.us.

FORMS

Inheritance tax forms, schedules and instructions are available at www.revenue.state.pa.us. You may also order any Pennsylvania tax form or schedule by calling, toll-free 1-800-362-2050. Services for people with special hearing and/or speaking needs are

available at 1-800-447-3020.

Schedules A through G are used to report assets of the estate. Schedules H and I are used to report debts and deductions of the estate. Schedules K through O are used to report life estates, remainders and future interest compromises. Instructions for each schedule are available on the department's website.

The REV-1500, Pennsylvania Inheritance Tax Return and corresponding instructions for more specific information are available on the department's website.

TAXABLE PROPERTY

In general, any items the decedent owned solely, jointly or in trust are taxable unless specifically excluded from taxation by law. For additional information see instructions for Schedules A, B, C, D, E, F and G for descriptions of taxable property.

VALUATION

Generally, valuation is based on the fair market value as of the decedent's date of death. Special rules apply for valuation of life estates and future interests created by a decedent. See the instructions for Schedules K and M for more information.

Special rules also apply to the taxation of farmland and small business interests. See the instructions for Schedules AU and C-SB for further information concerning these provisions.

NOTE: Pennsylvania does not utilize or accept a six month alternate valuation date like the federal government does.

DEDUCTIONS

Funeral expenses, administrative costs and debts owed by the decedent at the time of death are deductions allowed against the inheritance tax liability. See the instructions for Schedules H and I for descriptions of allowable deductions.

REV-1500

1505619101

**INHERITANCE TAX RETURN
RESIDENT DECEDENT**

OFFICIAL USE ONLY

County Code Year File Number

ENTER DECEDENT INFORMATION BELOW

Social Security Number Date of Death MMDDYYYY Date of Birth MMDDYYYY

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

(If Applicable) Enter Surviving Spouse's Information Below

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

**THIS RETURN MUST BE FILED IN DUPLICATE WITH THE
REGISTER OF WILLS**

TYPE OF RETURN (only select one)

- ☐ 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. Litigation Proceeds Received
☐ 4. Federal Estate Tax Return Required ☐ 5. Agricultural Exemption (Date of death after 6/30/2012) ☐ 6. Family-Owned Business Exemption (Date of death after 6/30/2013)
☐ 7. Business Assets ☐ 8. Decedent Maintained Living Trust (Attach copy of Trust) ☐ 9. Future Interest Compromise (Date of death after 12/12/1982)
☐ 10. Deferral/Election of Spousal Trust ☐ 11. Total Number of Safe Deposit Boxes

CORRESPONDENT - THIS SECTION MUST BE COMPLETED. ALL CORRESPONDENCE AND CONFIDENTIAL TAX INFORMATION SHOULD BE DIRECTED TO:
Name

Daytime Telephone Number

First Line of Address

Second Line of Address

City or Post Office

State

Zip Code

Correspondent's email address:

REGISTER OF WILLS USE ONLY

DATE FILED STAMP

PLEASE USE ORIGINAL FORM ONLY

**REGISTER OF WILLS USE ONLY
DATE FILED MMDDYYYY**



1505619101

1505619101

REV-1500 (EX) MOD 03-19

Decedent's Social Security Number

Decedent's Name:

RECAPITULATION

- | | |
|---|-----|
| 1. Real Estate (Schedule A) | 1. |
| 2. Stocks and Bonds (Schedule B) | 2. |
| 3. Closely Held Corporation, Partnership or Sole-Proprietorship (Schedule C) | 3. |
| 4. Mortgages and Notes Receivable (Schedule D) | 4. |
| 5. Cash, Bank Deposits and Miscellaneous Personal Property (Schedule E) | 5. |
| 6. Jointly Owned Property (Schedule F) Separate Billing Requested. | 6. |
| 7. Inter-Vivos Transfers & Miscellaneous Non-Probate Property (Schedule G) Separate Billing Requested. | 7. |
| 8. Total Gross Assets (total Lines 1 through 7) | 8. |
| <hr/> | |
| 9. Funeral Expenses and Administrative Costs (Schedule H) | 9. |
| 10. Debts of Decedent, Mortgage Liabilities and Liens (Schedule I) | 10. |
| 11. Total Deductions (total Lines 9 and 10) | 11. |
| 12. Net Value of Estate (Line 8 minus Line 11) | 12. |
| 13. Charitable and Governmental Bequests/Sec. 2113 Trusts for which an election to tax has not been made (Schedule J). | 13. |
| 14. Net Value Subject to Tax (Line 12 minus Line 13). | 14. |

TAX CALCULATION - SEE INSTRUCTIONS FOR APPLICABLE RATES

- | | | |
|--|-------|-----|
| 15. Amount of Line 14 taxable at the spousal tax rate, or transfers under Sec. 2116 (a)(1.2) or (1.4) | X .0 | 15. |
| 16. Amount of Line 14 taxable at lineal rate | X .0 | 16. |
| 17. Amount of Line 14 taxable at sibling rate | X .12 | 17. |
| 18. Amount of Line 14 taxable at collateral rate | X .15 | 18. |
| 19. TAX DUE | | 19. |

Under penalties of perjury, I declare 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 person responsible for filing the return is based on all information of which preparer has any knowledge.

SIGNATURE OF PERSON RESPONSIBLE FOR FILING RETURN

DATE

ADDRESS

SIGNATURE OF PREPARER OTHER THAN PERSON RESPONSIBLE FOR FILING THE RETURN

DATE

ADDRESS



1505619201

1505619201

DECEDENT'S COMPLETE ADDRESS

Decedent's Name

Street Address

City

State

ZIP Code

TAX PAYMENTS AND CREDITS

1. Tax Due (Page 2, Line 19) 1.
2. Prior Payments - Enter total payment amount on Line 2
(List each receipt number for prior payments)
- Receipt 1
- Receipt 2
- Receipt 3
- Receipt 4 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**.
Complete the **OVERPAYMENT** Section below 5.
6. If Line 1 + Line 4 is greater than Line 2 + Line 3, enter the difference. This is the **TAX DUE** 6.

OVERPAYMENT: (select one oval)Make check payable to: **REGISTER OF WILLS, AGENT**

- ☐ 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 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.

MARK ALL OVALS THAT APPLY

1. Decedent made a transfer and:
 - a. retained the use or income of the property transferred.
 - b. retained the right to designate who shall use the property transferred or its income.
 - c. retained a reversionary interest.
 - d. received the promise for life of either payments, benefits or care.
2. If death occurred after Dec. 12, 1982: Decedent transferred property within one year of death without receiving adequate consideration.
3. Decedent owned an "in trust for" or payable-upon-death bank account or security at his or her death.
4. Decedent owned an individual retirement account, annuity or other non-probate property, which contains a beneficiary designation.

IF ANY OVALS ARE MARKED, YOU MUST COMPLETE SCHEDULE G AND FILE IT AS PART OF THE RETURN



1505619301

1505619301

Instructions for REV-1500

Pennsylvania Inheritance Tax Return Resident Decedent

REV-1500 IN (EX) 08-22

⚠ IMPORTANT: All legal sized documents must be reduced to 8 1/2 x 11 paper.

GENERAL INFORMATION

STATUTES AND GENERAL DESCRIPTIONS

Pennsylvania inheritance tax is imposed by the Inheritance and Estate Tax Act of 1991, which applies to estates of decedents who died on or after Oct. 3, 1991. The 1991 Act [72 P.S. § 9101 et seq.] was amended in 1994, for estates of decedents who died on or after July 1, 1994 and again in 1995 for estates of decedents who died on or after Jan. 1, 1995. The PA Inheritance Tax was previously imposed by the Inheritance and Estate Tax Act of 1961, which applies to estates of decedents who died between Jan. 1, 1962, and Dec. 13, 1982. The law was amended by Act 255 of 1982, which applies only to estates of decedents who died between Dec. 13, 1982, and Oct. 3, 1991. Information on applicability of inheritance tax to estates of decedents who died before Jan. 1, 1962, can be obtained from the Department of Revenue, Bureau of Individual Taxes.

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 approved deductions.

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 and donees. The return must disclose any asset in which or from which the transferee receives any ownership, interest, income, possession or enjoyment, whether present or future, and whether in trust or otherwise. 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

Returns must be filed within nine months after the death of the decedent. Failure to file may subject the estate to a penalty of 25 percent of the tax ultimately found to be due or \$1,000, whichever is less.

EXTENSION TO FILE

If the return cannot be filed within nine months from the decedent's date of death, an extension to file may be requested from the Department of Revenue. Provide the decedent's name, county file number (if known), date of death, Social Security number and the reason for an extension. 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

Extensions will be granted for events beyond the control of the estate such as litigation over assets and will disputes. Extensions are not granted for events within the control of the estate such as a failure to collect the information needed to complete the return. A response will not be sent unless the extension request is rejected.

⚠ IMPORTANT: Granting of an extension to file does not relieve the estate from the 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.

WHERE TO FILE

The return is to be filed in duplicate with the Register of Wills of the county in which the decedent was a resident at the time of death.

FORMS AND SCHEDULES

Forms and schedules are available on the department's website at www.revenue.pa.gov or by calling 1-800-362-2050. Services for people with special hearing and/or speaking needs are available at 1-800-447-3020.

Large quantities of forms must be ordered by written request from:

**PA DEPARTMENT OF REVENUE
BUREAU OF ADMINISTRATIVE SERVICES
TAX FORMS SERVICES UNIT
1854 BROOKWOOD STREET
HARRISBURG PA 17104-2244**

A list of schedules and a brief description can be found on Page 7.

TAXABLE PROPERTY

In general, any items the decedent owned solely, as tenant-in-common, jointly or in trust are taxable unless specifically excluded by law. For additional information see instructions for Schedules A, B, C, D, E, F and G for descriptions of taxable property.

ACTIVE-DUTY MILITARY MEMBER EXEMPTION

Effective for estates of decedents dying on or after September 6, 2022, personal property that is transferred from the estate of a serving military member who has died as a result of an injury or illness received while on active duty in the armed forces, a reserve component or the National Guard, is exempt from inheritance tax.

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. See the instructions for Schedules K and M for more information.

For estates of decedents dying on or after Jan. 1, 1995, special rules exist for the valuation of a trust established for the sole use of the surviving spouse. See the instructions for Schedule O for further information.

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

Funeral expenses, administrative costs and debts owed by the decedent at the time of death are deductions allowed against the inheritance tax liability. See the instructions for Schedules H and I for descriptions of allowable deductions.

TAX RATES

The law in effect at the date of death is what governs the tax rate. The following information is based on a date of death on or after July 1, 2000. Historical rates are located on page 8.

Spousal Tax Rate: 0 percent

Any asset passing to a decedent's spouse is taxed at 0 percent. No common-law marriage contracted after Jan. 1, 2005 shall be valid. Common-law marriages otherwise lawful and contracted on or before Jan. 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 after Jan. 1, 2005 transfers to the surviving common-law spouse are taxable at the collateral, or 15 percent rate.

Minor Child's Estate: 0 percent

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

Parental Transfers to Minor Children: 0 percent

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 percent

The lineal tax rate is applicable for transfers to: Grandfather, grandmother, father, mother, children, unremarried 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 percent

The sibling tax rate is applicable for transfers to: 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. Transfers between stepsiblings are subject to tax at the collateral rate.

Collateral Tax Rate: 15 percent

The collateral tax rate is applicable for transfers to all other beneficiaries. This includes but is not limited to transfers to or for the benefit of aunts, uncles, cousins, nieces, nephews, friends, sister-in-law, brother-in-law, pets and entities 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 of Revenue to complete the review of this form. The Department will request by letter, telephone, or e-mail the information needed. Failure to provide the information will result in a delay of the processing of the return, or in the issuance of an unfavorable assessment.

Any supplemental information which the estate representative considers confidential should be submitted directly to:

**PA DEPARTMENT OF REVENUE
BUREAU OF INDIVIDUAL TAXES
PO BOX 280601
HARRISBURG PA 17128-0601**

Include a statement that the documents are not part of the public record. Confidential documents need not be attached to the return filed with the Register of Wills.

FILING A FALSE RETURN

Any person who willfully makes a false return or report commits a misdemeanor of the third degree, and fined twenty-five percent of the tax due or \$1,000, whichever is less.

PAYMENT OF TAX


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

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


A 5 percent discount is allowed on the tax paid within three months of the decedent's death. No discount applies to any amount that may be subsequently refunded.

The discount is capped at 5 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; $\$100.00/0.95 = \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 0.05 = \10 is the discount amount.

 **IMPORTANT:** All checks must be made payable to "Register of Wills, Agent" and presented to the Register of Wills of the county where the decedent resided.

The commonwealth places no limitation on tax liability until a proper and complete return is made and the return is assessed by the Department of Revenue.

 **NOTE:** A prepayment of tax may be made at the Register of Wills before the REV-1500 is filed. In writing, supply the Register with the decedent's full name, date of death and social security number along with the prepayment.

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 (REV-1611) can be found by visiting the department's online services at www.revenue.pa.gov.

An interest and penalty calculator is available at www.doreservices.state.pa.us.

FAILURE TO PAY

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

PETITION FOR CITATION


The law provides for the filing of a citation with the Court of Common Pleas, Orphans' Court Division, to compel the filing of the tax return or the payment of tax. It may be directed to the personal representative or transferee and may commence nine months after the date of death. The citation process may result in an order directing filing and payment, a contempt citation, and ultimately, additional fines and imprisonment for failure to comply with the requirements of the Inheritance and Estate Tax Act. See Section 2176 of the Act of August 4, 1991, P.L. 97, No. 22 (72 P.S. §9176).

APPRAISEMENT, ALLOWANCE OR DISALLOWANCE OF DEDUCTIONS AND ASSESSMENT OF TAX

After a return is filed, the Department of Revenue issues a notice setting forth its valuation of the estate assets, allowable deductions and inheritance tax due.

Notice of potential tax liabilities based on jointly held assets, trust assets, or non-probate property are identified through the use of an eight digit number beginning with the two digits representing the year in which the notice is originally issued. For example, all notices issued in 2020 will be

numbered 20000001, 20000002, etc. Further information concerning the Transferee ID system may be obtained by contacting the Inheritance Tax Division at 717-787-8327.

 **IMPORTANT:** Depending on the complexity of the return, an assessment may take three to six months from the date it was filed with the Register of Wills.

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-1500. If this oval is checked, 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 completed. If the refund oval was not checked when the tax return was filed, an "Application for Refund of Pennsylvania Inheritance/Estate Tax" (REV-1313) must be filed to request a refund of an existing tax credit reflected on an official assessment notice. Refund applications should be directed to:


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

The application for refund period is three years. (See Section 2181(d) of the 1991 Act, 72 P.S. § 9181(d)).

Should you believe that a refund is due as the result of an issue which had not previously been raised, and where the statutory appeal provisions of Section 2186(a) of the 1991 Act, as amended, have expired, a petition for refund may be filed with the Board of Appeals provided that all tax, penalty and interest assessed were paid in full. Visit www.boardofappeals.state.pa.us for more information.

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.

A supplemental return may not be used to adjust or correct a previously filed return. If a correction is needed for an asset that was reported on a return, see "Administrative Corrections" below on how to request an administrative correction. If there is an error contained in an assessed return that must be resolved see "Administrative Corrections" 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 has been established by assessment notice from the department, any discrepancy must be resolved either through the refund process or through the appeal process.

ADMINISTRATIVE CORRECTIONS

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 of Revenue by a letter which identifies the alleged error and the proposed correction. Any documentation which supports the need for an adjustment to the record must be submitted. Requests for administrative correction should be directed to:

**PA DEPARTMENT OF REVENUE
BUREAU OF INDIVIDUAL TAXES
POST ASSESSMENT REVIEW UNIT
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.

The Pennsylvania Department of Revenue has a Taxpayers' Rights Advocate who assists taxpayers with PA personal income tax and PA inheritance tax problems and concerns that have not been resolved through normal administrative procedures. It is the advocate's responsibility to ensure that the department provides equitable treatment with dignity and respect.

To contact the Taxpayers' Rights Advocate, call 717-772-9347 or write to:

**PA DEPARTMENT OF REVENUE
TAXPAYERS' RIGHTS ADVOCATE
LOBBY STRAWBERRY SQUARE
HARRISBURG PA 17128**

PROTEST, NOTICE OR APPEAL

Any party 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 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**

The Board of Appeals does not accept facsimile or fax copies of petition forms.

- (b) File an appeal or intent to 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**

COMPLETING THE REV-1500

PAGE 1

DECEDENT INFORMATION

Decedent's Social Security Number

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

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 Name

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

Decedent's Spouse

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

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. Litigation Proceeds Received


Fill in the oval if the estate received proceeds of litigation more than nine months from the decedent's date of death.

4. 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 through the Register of Wills office within one month of the filing of the federal return.


5. Agricultural Exemption

Fill in the oval to indicate that the decedent owned real estate or agricultural commodity that qualifies for an Agricultural Exemption for dates of death on or after July 1, 2012.

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

6. Family-Owned Business Exemption

Fill in the oval to indicate the decedent owned business interest that qualifies for the Family-Owned Business Exemption for dates of death on or after July 1, 2013.

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

7. Business assets


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

8. 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.


9. 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.

10. 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.

11. 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.

CORRESPONDENT

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

Name

Enter the first name and last name of the personal representative of the estate.

Phone Number

Enter the daytime telephone number for the personal representative of the estate.

Address

Enter the complete address of the personal representative of the estate.

Email Address

Enter the email address of the personal representative of the estate.

PAGE 2

Decedent's Social Security Number

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

LINE INSTRUCTIONS

LINE 1

Real Estate (Schedule A)

If the estate is required to complete REV-1502 Schedule A, enter the amount from the Total line of REV-1502 Schedule A on Line 1 of the REV-1500.

If the estate is not required to complete REV-1502 Schedule A, leave Line 1 of the REV-1500 blank.

LINE 2

Stocks and Bonds (Schedule B)

If the estate is required to complete REV-1503 Schedule B, enter the amount from the total line of REV-1503 Schedule B on Line 2 of the REV-1500.

If the estate is not required to complete REV-1503 Schedule B, leave Line 2 of the REV-1500 blank.

LINE 3

Closely Held Corporation, Partnership or Sole-Proprietorship (Schedule C)

If the estate is required to complete REV-1504 Schedule C, enter the amount from the Total line of REV-1504 Schedule C on Line 3 of the REV-1500.

If the estate is not required to complete REV-1504 Schedule C, leave Line 3 of the REV-1500 blank.

LINE 4

Mortgages and Notes Receivable (Schedule D)

If the estate is required to complete REV-1507 Schedule D, enter the amount from the Total line of REV-1507 Schedule D on Line 4 of the REV-1500.

If the estate is not required to complete REV-1507 Schedule D, leave Line 4 of the REV-1500 blank.

LINE 5**Cash, Bank Deposits and Miscellaneous Personal Property (Schedule E)**

If the estate is required to complete REV-1508 Schedule E, enter the amount from the Total line of REV-1508 Schedule E on Line 5 of the REV-1500.

If the estate is not required to complete REV-1508 Schedule E, leave Line 5 of the REV-1500 blank.

LINE 6**Jointly Owned Property (Schedule F)**

If the estate is required to complete REV-1509 Schedule F, enter the amount from the Total line of REV-1509 Schedule F on Line 6 of the REV-1500.

If the estate is not required to complete REV-1509 Schedule F, leave Line 6 of the REV-1500 blank.

⚠ IMPORTANT: The Separate Billing Requested oval must be checked to request the department to issue a separate tax notice for tax due on jointly owned assets directly to the surviving owner. 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. Do not include amount to be billed separately on Line 6 of the REV-1500.

LINE 7**Inter-Vivos Transfers & Miscellaneous Non-Probate Property (Schedule G)**

If the estate is required to complete REV-1510 Schedule G, enter the amount from the Total line of REV-1510 Schedule G on Line 7 of the REV-1500.

If the estate is not required to complete REV-1510 Schedule G, leave Line 7 of the REV-1500 blank.

⚠ IMPORTANT: The Separate Billing Requested oval must be checked to request the department to issue a separate tax notice for tax due on transfers directly to the surviving owner. All information requested on REV-1510, Schedule G must be completed, including the transferee's address, in order for the department to issue a notice. Do not include amount to be billed separately on Line 7 of the REV-1500.

LINE 8**Total Gross Assets**

Add all assets shown on Lines 1 through 7 together and enter the total value here on Line 8 of the REV-1500.

LINE 9**Funeral Expenses and Administrative Costs (Schedule H)**

If the estate is required to complete REV-1511 Schedule H, enter the amount from the Total line of REV-1511 Schedule H on Line 9 of the REV-1500.

If the estate is not required to complete REV-1511 Schedule H, leave Line 9 of the REV-1500 blank.

LINE 10**Debts of Decedent, Mortgage Liabilities and Liens (Schedule I)**

If the estate is required to complete REV-1512 Schedule I, enter the amount from the Total line of REV-1512 Schedule I on Line 10 of the REV-1500.

If the estate is not required to complete REV-1512 Schedule I, leave Line 10 of the REV-1500 blank.

LINE 11**Total Deductions**

Add all deductions shown on Lines 9 through 10 together and enter the total value here on Line 11 of the REV-1500.

LINE 12**Net Value of Estate**

Subtract Line 11 total deductions from Line 8 total gross assets and enter total net value of estate here on Line 12 of the REV-1500.

LINE 13**Charitable and Governmental Bequests/Sec. 2113 Trusts for which an election to tax has not been made (Schedule J)**

If the estate is required to complete REV-1513 Schedule J, Section II, enter the amount from the Total line of REV-1513 Schedule J, Section II, on Line 13 of the REV-1500.

If the estate is not required to complete REV-1513 Schedule J, Section II, leave Line 13 of the REV-1500 blank.

⚠ IMPORTANT: Do not include any amount passing outright to spouse in Section II.

LINE 14**Net Value Subject to Tax**

Subtract Line 13 Charitable and Governmental Bequests/Sec. 2113 Trusts for which an election to tax has not been made from Line 12 net value of Estate and enter total net value subject to tax on Line 14 of the REV-1500.

TAX CALCULATION**LINE 15****Amount of Line 14 Taxable at the spousal rate, or transfers under Sec. 2116(a)(1.2) or (1.4)**

Calculate the amount from Line 14 subject to tax at the spousal rate and enter the total value on Line 15 of the REV-1500.

LINE 16**Amount of Line 14 Taxable at the lineal rate**

Calculate the amount from Line 14 subject to tax at the lineal rate and enter the total value on Line 16 of the REV-1500.

LINE 17**Amount of Line 14 Taxable at the sibling rate**

Calculate the amount from Line 14 subject to tax at the sibling rate and enter the total value on Line 17 of the REV-1500.

LINE 18**Amount of Line 14 Taxable at the collateral rate**


Calculate the amount from Line 14 subject to tax at the collateral rate and enter the total value on Line 18 of the REV-1500.

LINE 19**Tax Due**

Add the amount from Lines 15 through 18 and enter the total value on Line 19 of the REV-1500.

Signatures

When the return is complete and contains all necessary schedules, the person(s) responsible for filing must sign, address 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 3**Decedent's Complete Address**

Enter the complete address where the decedent resided on the date of death.

TAX PAYMENTS AND CREDITS**LINE 1****Tax Due**

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

LINE 2**Credits/Payments**

Prior Payments - Enter the receipt number(s) for prior payments made with the Register of Wills. Enter the total amount paid on Line 2.

LINE 3**Discount**

If a payment was made within three months of the decedent's date of death, calculate the discount (see Payment of Tax) and enter on Line 3 of the REV-1500.

LINE 4**Interest**

Calculate any interest that may be due do to late filing (see Payment of Tax).

LINE 5**Overpayment**

If Line 2 + Line 3 is greater than Line 1 + Line 4, enter the difference on Line 5 of the REV-1500. If an overpayment exists, complete the Overpayment Section.

LINE 6**Tax Due**

If Line 1 + Line 4 is greater than Line 2 + Line 3, enter the difference on Line 6 of the REV-1500.

Overpayment

If an overpayment exists on Page 3, Line 5 of the REV-1500, fill in the oval that best describes how the overpayment should be issued. 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 the estate has received a refund that the representative is unable to cash, contact the Department by calling (717) 787-8327.

Mark all ovals that apply

If any of the ovals are marked, a REV-1510, Schedule G must be completed and submitted with the REV-1500.

LIST OF SCHEDULES

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

Schedule A, REV-1502 – Real Estate

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

Schedule AU, REV-1197 – Agricultural Use Exemptions

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

Schedule B, REV-1503 – Stocks and Bonds

Report all stocks and bonds held 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 business interest for which you are claiming an exemption under Act 52 of 2013.

Schedule D, REV-1507 – Mortgages and Notes Receivable

Report all mortgages and notes receivable owed to the decedent.

Schedule E, REV-1508 – Cash, Bank Deposit, & Misc. Personal Property

Report all gross probate estate assets not reportable under any other schedule.

Schedule F, REV-1509 – Jointly Owned Property

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

Schedule G, REV-1510 – 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-1511 – Funeral Expenses and Administrative Costs

Report any expenses incurred by administering the estate.

Schedule I, REV-1512 – Debts

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

Schedule J, REV-1513 – Beneficiaries

Report all beneficiaries and their relationship to the decedent.

Schedule K, REV-1514 – Life Estate, Annuity and Term Certain

Report all presently vested life estate, annuities and terms certain created by the decedent for which valuations must be actuarially determined.

Schedule M, REV-1647 – Future Interest Compromise
Report all future interests where the rate of tax that will be applicable when the future interest vests in possession and enjoyment cannot be established with certainty.

Schedule O, REV-1649 – Deferral/Election of Spousal Trusts

Report all sole use trusts for which you are choosing to defer the tax until the death of the surviving spouse or electing to tax the trust or other similar arrangement in this estate.

TAXPAYER SERVICE & ASSISTANCE**ONLINE SERVICES**

Online Customer Service Center at www.revenue.pa.gov
You can find answers to commonly asked questions by using the department's Online Customer Service Center. 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 may submit your question to a customer service representative.

Internet: www.revenue.pa.gov

Pennsylvania inheritance tax forms, schedules, brochures and other information are available on the department's website.

Email Requests for forms: ra-forms@pa.gov

TELEPHONE SERVICES**Taxpayer Service and Information Center**

Call 717-787-8327 for Pennsylvania inheritance tax help during normal business hours, 7:30 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 age 21 or younger from a natural parent, an adoptive parent or a stepparent of the child are at a zero tax rate.

Pa. O.C. Rule 10.6 STATUS REPORT

REGISTER OF WILLS OF
COLUMBIA COUNTY, PENNSYLVANIA ☒

Name of Decedent: _____

Date of Death: _____ File Number: _____

Pursuant to Pa. O.C. Rule 10.6, I report the following with respect to completion of the administration of the above-captioned estate:

1. State whether administration of the estate is complete: ☐ Yes ☐ No

2. If the answer is No, state when the personal representative reasonably believes that the administration will be complete:

3. If the answer to No. 1 is YES, state the following:

a. Did the personal representative file a final account with the Court? ☐ Yes ☐ No

b. The separate Orphans' Court No. (if any) for the personal representative's account is:

c. Did the personal representative state an account informally to the parties in interest? ☐ Yes ☐ No

d. Copies of receipts, releases, joinders, and approvals of formal or informal accounts may be filed with the Clerk of the Orphans' Court or may be attached to this report.

Date _____

Capacity: ☐ Personal Representative ☐ Counsel

Corporate Fiduciary (if applicable)

Name of Corporate Fiduciary

Name of Representative and Title

Address

Telephone

Email

Signature of Officer/Representative

Name of Person

Address

Telephone

Email

Signature of Person