



COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
BUREAU OF INDIVIDUAL TAXES
DEPT. 280601
HARRISBURG, PA 17128-0601

**APPLICATION FOR REFUND
OF PENNSYLVANIA
INHERITANCE/ESTATE
TAX**

Official Use Only

TO: PA Department of Revenue
Bureau of Individual Taxes
Dept. 280601
Harrisburg, PA 17128-0601

FROM: Official Representative
Name _____
Address _____

Phone Number () _____

Decedent Data
Name of Decedent _____
File Number _____
Date of Death _____
Social Security Number _____

The undersigned requests a refund in the amount of \$ _____ for the above referenced decedent's estate.

REFUND REQUESTED ON:

Original or Supplemental Probate Return Joint/Trust Assets Remainder Return Estate Tax

EXPLANATION OF OVERPAYMENT

Signature

Date

INSTRUCTIONS

This application must be signed by: (a) the party who paid the tax, or his assignee; or (b) the executor or administrator of the estate; or (c) the attorney for the estate. No other signature is acceptable.

This application must be filed with the PA Department of Revenue within two (2) years after payment of the tax or final determination of the tax, whichever is later: see Section 9181 (d) of the 1995 Inheritance and Estate Tax Act (72 P.S. §9181) for statutory alternatives.

If the issue(s) involved in this petition is/are similar to the issue(s) in any litigation pending before the courts, file your refund request after final disposition of such pending litigation.

This application cannot be used as a substitute for an appeal from an allegedly erroneous appraisal, the disallowance of deductions or an incorrect assessment of tax. See Section 9186 of the 1995 Act (72 P.S. §9186) for correct procedure with respect to such appeals.

Should the estate 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 9186 (a) of the 1995 Act have expired, a petition for refund may be filed with the Board of Appeals providing that all taxes which have been assessed are paid in full. Such requests should be filed with the Board of Appeals, Dept. 281021, Harrisburg, PA 17128-1021.