



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

REV-1500 INHERITANCE TAX RETURN RESIDENT DECEDENT

OFFICIAL USE ONLY

FILE NUMBER

COUNTY CODE

YEAR

NUMBER

DECEDENT SECTION: DECEDENT'S NAME, SOCIAL SECURITY NUMBER, DATE OF DEATH, DATE OF BIRTH, SURVIVING SPOUSE'S NAME, SOCIAL SECURITY NUMBER. Includes instruction: THIS RETURN MUST BE FILED IN DUPLICATE WITH THE REGISTER OF WILLS

CHECK APPROPRIATE BLOCKS: 1. Original Return, 2. Supplemental Return, 3. Remainder Return, 4. Limited Estate, 4a. Future Interest Compromise, 5. Federal Estate Tax Return Required, 6. Decedent Died Testate, 7. Decedent Maintained a Living Trust, 8. Total Number of Safe Deposit Boxes, 9. Litigation Proceeds Received, 10. Spousal Poverty Credit, 11. Election to tax under Sec. 9113(A)

CORRESPONDENT SECTION: THIS SECTION MUST BE COMPLETED. ALL CORRESPONDENCE AND CONFIDENTIAL TAX INFORMATION SHOULD BE DIRECTED TO: NAME, FIRM NAME, TELEPHONE NUMBER, COMPLETE MAILING ADDRESS

RECAPITULATION SECTION: 1. Real Estate (Schedule A), 2. Stocks and Bonds (Schedule B), 3. Closely Held Corporation, Partnership or Sole-Proprietorship, 4. Mortgages & Notes Receivable (Schedule D), 5. Cash, Bank Deposits & Miscellaneous Personal Property (Schedule E), 6. Jointly Owned Property (Schedule F), 7. Inter-Vivos Transfers & Miscellaneous Non-Probate Property (Schedule G or L), 8. Total Gross Assets, 9. Funeral Expenses & Administrative Costs (Schedule H), 10. Debts of Decedent, Mortgage Liabilities, & Liens (Schedule I), 11. Total Deductions, 12. Net Value of Estate, 13. Charitable and Governmental Bequests/Sec 9113 Trusts, 14. Net Value Subject to Tax

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TAX COMPUTATION SECTION: SEE INSTRUCTIONS ON REVERSE SIDE FOR APPLICABLE RATES. 15. Amount of Line 14 taxable at the spousal tax rate, 16. Amount of Line 14 taxable at lineal rate, 17. Amount of Line 14 taxable at sibling rate, 18. Amount of Line 14 taxable at collateral rate, 19. Tax Due, 20. CHECK HERE IF YOU ARE REQUESTING A REFUND OF AN OVERPAYMENT

Decedent's Complete Address:

STREET ADDRESS		
CITY	STATE	ZIP

Tax Payments and Credits:

1. Tax Due (Page 1 Line 19)		(1) _____
2. Credits/Payments		
A. Spousal Poverty Credit _____		
B. Prior Payments _____		
C. Discount _____		
	Total Credits (A + B + C)	(2) _____
3. Interest/Penalty if applicable		
D. Interest _____		
E. Penalty _____		
	Total Interest/Penalty (D + E)	(3) _____
4. If Line 2 is greater than Line 1 + Line 3, enter the difference. This is the OVERPAYMENT . Check box on Page 1 Line 20 to request a refund		(4) _____
5. If Line 1 + Line 3 is greater than Line 2, enter the difference. This is the TAX DUE .		(5) _____
A. Enter the interest on the tax due.		(5A) _____
B. Enter the total of Line 5 + 5A. This is the BALANCE DUE .		(5B) _____

Make Check Payable to: REGISTER OF WILLS, AGENT

PLEASE ANSWER THE FOLLOWING QUESTIONS BY PLACING AN "X" IN THE APPROPRIATE BLOCKS

	Yes	No
1. Did decedent make a transfer and:		
a. retain the use or income of the property transferred;.....	<input type="checkbox"/>	<input type="checkbox"/>
b. retain the right to designate who shall use the property transferred or its income;.....	<input type="checkbox"/>	<input type="checkbox"/>
c. retain a reversionary interest; or.....	<input type="checkbox"/>	<input type="checkbox"/>
d. receive the promise for life of either payments, benefits or care?.....	<input type="checkbox"/>	<input type="checkbox"/>
2. If death occurred after December 12, 1982, did decedent transfer property within one year of death without receiving adequate consideration?.....	<input type="checkbox"/>	<input type="checkbox"/>
3. Did decedent own an "in trust for" or payable upon death bank account or security at his or her death?.....	<input type="checkbox"/>	<input type="checkbox"/>
4. Did decedent own an Individual Retirement Account, annuity, or other non-probate property which contains a beneficiary designation?.....	<input type="checkbox"/>	<input type="checkbox"/>

IF THE ANSWER TO ANY OF THE ABOVE QUESTIONS IS YES, YOU MUST COMPLETE SCHEDULE G AND FILE IT AS PART OF THE RETURN.

Under penalties of perjury, I declare that 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 personal representative 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 REPRESENTATIVE _____ DATE _____

ADDRESS _____

For dates of death on or after July 1, 1994 and before January 1, 1995, the tax rate imposed on the net value of transfers to or for the use of the surviving spouse is 3% [72 P.S. §9116 (a) (1.1) (i)].

For dates of death on or after January 1, 1995, the tax rate imposed on the net value of transfers to or for the use of the surviving spouse is 0% [72 P.S. §9116 (a) (1.1) (ii)]. The statute does not exempt a transfer to a surviving spouse from tax, and the statutory requirements for disclosure of assets and filing a tax return are still applicable even if the surviving spouse is the only beneficiary.

For dates of death on or after July 1, 2000:

The tax rate imposed on the net value of transfers from a deceased child twenty-one years of age or younger at death to or for the use of a natural parent, an adoptive parent, or a stepparent of the child is 0% [72 P.S. §9116(a)(1.2)].

The tax rate imposed on the net value of transfers to or for the use of the decedent's lineal beneficiaries is 4.5%, except as noted in 72 P.S. §9116(1.2) [72 P.S. §9116(a)(1)].

The tax rate imposed on the net value of transfers to or for the use of the decedent's siblings is 12% [72 P.S. §9116(a)(1.3)]. A sibling is defined, under Section 9102, as an individual who has at least one parent in common with the decedent, whether by blood or adoption.