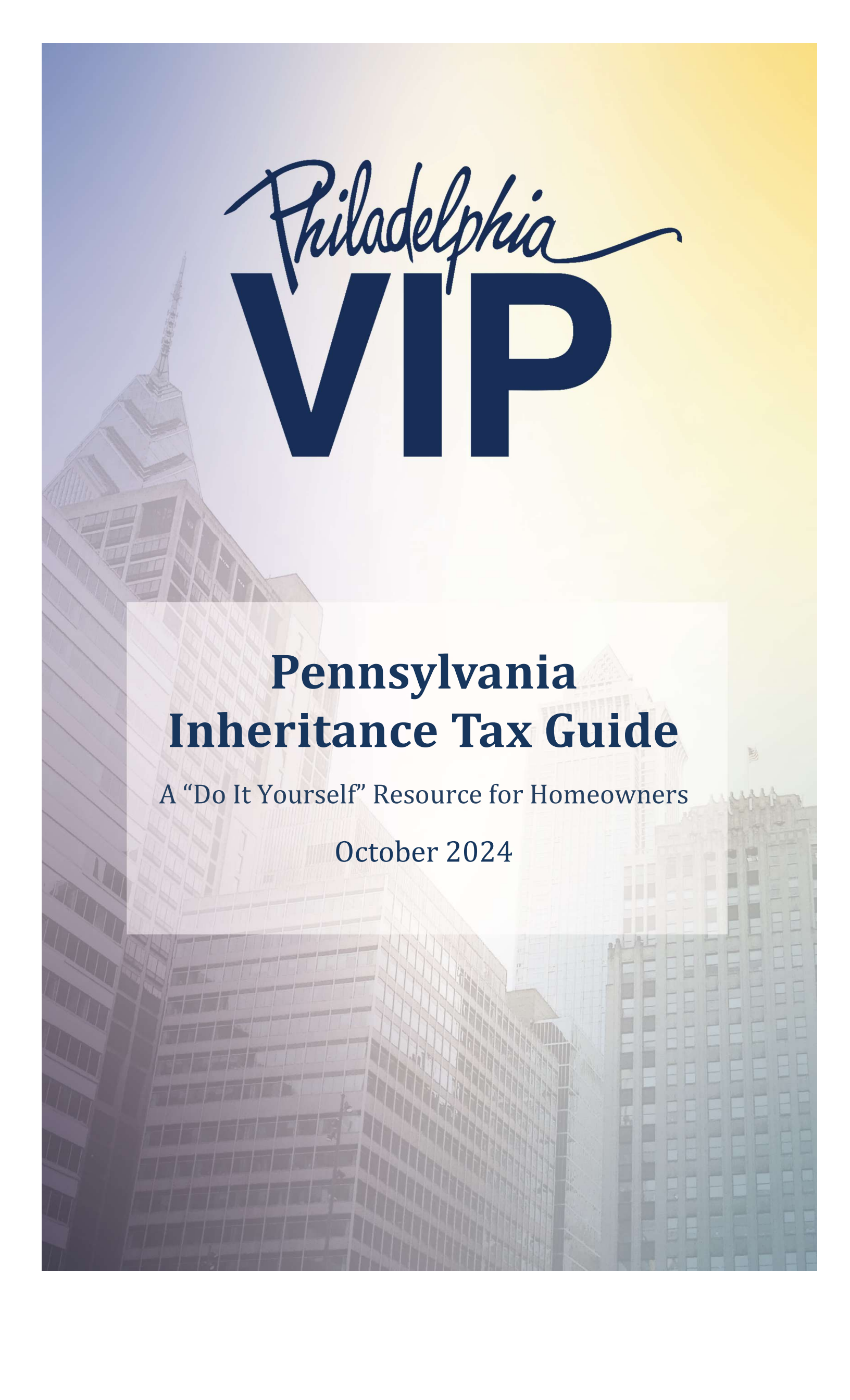




Philadelphia **VIP**

Pennsylvania Inheritance Tax Guide

A “Do It Yourself” Resource for Homeowners

October 2024

About This Guide

What is the Purpose of this Guide?

To successfully complete the Estate Administration process for the decedent, you are responsible for filing a Pennsylvania Inheritance Tax return. If you do not do so, the Pennsylvania Department of Revenue may take legal action against you.

This guide is designed to help you better understand what the Pennsylvania Inheritance Tax is, why you need to file, and how to file the return.

Important Notes

This guide is not intended to constitute legal advice or substitute for the advice of an attorney. It is understood that Philadelphia VIP's provision of this guide and your review of this information does not establish an attorney-client relationship. VIP staff is not available to assist or provide advice about completing the return and accepts no responsibility for the return's correctness. This guide was originally created by Brittany Daniels, Augustinian Volunteer, in 2013.

*The most up-to-date version of this guide can be found in
the Philadelphia VIP Resource Library at
<https://www.phillyvip.org/inheritance-tax-guide>*

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Frequently Asked Questions

Common Questions from Homeowners Beginning This Process

1. What is The Pennsylvania Inheritance Tax?

The Pennsylvania inheritance tax is a tax on the total assets owned by a decedent at the time of his or her death. In most small estates, the only asset subject to inheritance tax is the property.

2. Who Files the Inheritance Tax Return?

The Personal Representative (Administrator/Executor) of the decedent's estate is responsible for filing the return.

3. What if the Personal Representative of the Estate Will Not File a Return but I am Inheriting the Property?

If the Personal Representative will not file an inheritance tax return for the decedent's estate, the person inheriting the property must file the return because that property may be subject to inheritance tax.

4. What if there is NO Personal Representative of the Estate but I am Inheriting the Property from a Trust in the Decedent's Deed?

If there is no Personal Representative, you must file the return because you are inheriting property that may be subject to inheritance tax. Note that there may be an additional filing fee if no estate has been raised for the decedent.

5. What if there is NO Personal Representative of the Estate but My Name Was on the Deed with the Decedent as "Joint Tenants with the Right of Survivorship?"

If there is no Personal Representative, you must file the return because you are inheriting property that may be subject to inheritance tax. Note that there may be an additional filing fee if no estate has been raised for the decedent.

6. Why Must I File an Inheritance Tax Return?

If you do not file the inheritance tax return, the Commonwealth of Pennsylvania may file a claim against the property that they can enforce at any time – meaning that they could have the property sold in order to collect the tax. Thus, it is very important that you file an inheritance tax return and pay the tax in order to protect the property.

7. When Should I File the Inheritance Tax Return?

The inheritance tax return is due nine (9) months from the decedent's date of death. If inheritance tax is paid within three (3) months of the decedent's death, a 5 percent discount is allowed.

If it has been more than nine months since the decedent died, you are still responsible for filing an inheritance tax return. If the tax return is filed more than nine months after the decedent's death, interest and penalties will accrue. However, once the balance is paid, it is possible to contact the Pennsylvania Inheritance Tax Division to request a waiver of interest and penalties, particularly in cases where the decedent died many years ago. Interest and penalties are further discussed in the section "Completing the Return."

Note that it is not necessary to wait until a new deed is recorded to complete the inheritance tax return.

8. How is the Inheritance Tax Calculated?

The inheritance tax owed is unique to each estate because it is dependent on the value of the decedent's estate (which is typically just the value of the house in small estates) **AND** your relationship to the decedent. You can also subtract deductions on the tax return to lower the tax owed. Examples of some deductions are estimated funeral costs, probate filing fees (how much was paid to get Letters of Administration/Letters Testamentary), and the decedent's debts at the time of his or her death (such as delinquent real estate taxes or mortgage). More information on deductions is discussed in "Schedule I" of this guide.

9. How Much Tax Do I Owe?

The tax you owe is dependent upon your relationship to decedent. Please see the section "Completing the Return" for more information. Note that you still must file an inheritance tax return even if no tax is owed.

10. Is This Tax a One-Time Fee or a Recurrent Tax?

Once the return is filed, one lump-sum is due. This means that unlike your real estate taxes, which are due yearly, the inheritance tax is only paid once. You may, however, enter into a payment plan if you are unable to pay one lump sum. You may additionally receive a bill in the mail that says additional money is owed for interest and penalties. Interest and penalties are further discussed in the section "Completing the Return."

11. How do I Complete the Inheritance Tax Return? Who Will Help Me?

The Philadelphia Inheritance Tax Unit for the Department of Revenue may be able to help you complete the return for free, especially if the decedent died very recently. You should call to make an appointment. Here is the contact information:

PA Department of Revenue, Philadelphia Inheritance Tax Unit
Suite 204A (Inheritance Tax Office in Suite B)
110 North 8th Street
Philadelphia, PA 19107-2412
Phone: 215-560-2056
Hours: Monday-Friday, 8:30am-5:00pm



If the Philadelphia Inheritance Tax Unit is unable to help, you should file the return yourself. All inheritance tax forms and publications are available on the Department of Revenue website at: revenue.pa.gov/FormsandPublications/FormsforIndividuals/InheritanceTax/Pages/default.aspx or at the Philadelphia Inheritance Tax Office (contact information below). Ask for a copy of the REV-1500 Inheritance Tax Return and the REV-1500 Instructions, in addition to instructions for each of the individual schedules.

12. Where Do I File the Return?

You file the return at the Philadelphia Inheritance Tax Office. Here is the contact information:

Philadelphia Inheritance Tax Office
Room 177, City Hall (Across from the Register of Wills, Room 180)
Philadelphia, PA 19107
215-686-6250
Hours: Monday-Friday, 8:00am-4:00pm

Bring three copies of the return with you. Two will be submitted and the third is for your records. You should ask to have your copy time stamped.

13. How Do I Pay for the Tax?

When you file the return, you can pay the entire amount at the Philadelphia Inheritance Tax Office by making a check payable to “Register of Wills, Agent.” If you cannot pay the entire amount you owe all at once, you should still file the return as soon as it is completed. You then have the option of either entering into a formal payment plan with the Department of Revenue or submitting payments of varying amounts, whenever you are able to, until the tax is completely paid off.

If you enter into a payment plan with the Department of Revenue, remember that it is a formal agreement. If you get behind on your payments, they could send your account to collections. We recommend that you instead pay the tax on your own, in amounts you are able to, until it is paid off. These payments should be submitted to the Philadelphia Inheritance Tax Office.

Each check should include the estate filing number on the memo line (found on the Letters of Administration or Letters Testamentary). Always remember to ask for a receipt each time you submit a payment!

Important Definitions

Probate and Estate Administration Words You May Come Across

Assets: All things of value owned by a person. All assets must be listed on the inheritance tax return.

Beneficiary: A person named in a will, life insurance policy, or retirement plan to get all or part of another person's property.

Bequest: A gift of money or personal property made in a will.

Decedent: A person who has died.

Devise: A gift of real property made in a will.

Estate Administration: The process of settling an estate after a person dies, including paying any money still owed and giving away property of the person who passed away.

Estate: Everything the deceased person owned or had an interest in at the time of his or her death, including life insurance and joint property.

Heir: A person who will inherit property based on a will or state law, if there is no will.

Intestacy Law: The state law that determines who will get property when someone dies without a will.

Lien: The right to take all or part of property, like a house, to pay a debt.

Personal Representative: The person who is named in the will or appointed by the Register of Wills to divide the deceased person's property and pay the deceased's debts. This person is sometimes also called an Administrator or Executor.

Probate Property: The deceased person's real estate and other belongings that must go through the probate system. This usually does not include unpaid wages, cars, a small bank account that will be used to pay funeral costs, property held jointly (in two names), and some life insurance and retirement benefits.

Probate: Administering the estate of someone who has died. This is the process of handling a deceased person's debts and assets, regardless of whether he or she had a will.

Title: If you have title to a property, it means that you are the owner of that property

Title Search: An investigation into the history of ownership of a property and the liens, unpaid claims, restrictions, or other problems with the property.

HOW TO COMPLETE THE FEE SCHEDULES AND TAX RETURN

You will notice that there are a variety of different “Schedules” available (A, B, C, D, E, F, G, H, I, J, K, L, L1, L2, M, N, and O) and one tax return (the Rev-1500). The Schedules are to be completed first. Then, you will transfer the values calculated on these fee schedules to the tax return. Be sure to ask for a copy of all Schedules and their instructions. Not all schedules need to be completed. As mentioned before, every inheritance tax return will vary depending on the property and your relationship with the person who has died (the decedent).

Some fee schedules are required or are very commonly used when filing an inheritance tax return. Below is a list of commonly used schedules and a brief explanation of each. More details on each schedule are on the pages that follow:

Schedule A: Real Estate

- This is where you list all real estate owned by the decedent. You should list the address of the property that you are living in/plan to live in inherited from the decedent and its assessed value in the year the decedent died.

Schedule E: Cash, Bank Deposits, & Misc. Personal Property

- List anything the decedent owned at his/her date of death, in addition to the property you are inheriting, such as goods, cash, or bank accounts. Schedule E is not explained in detail in this guide. Please follow the Schedule E instructions on the Pennsylvania tax form if this schedule applies to you.

Schedule H: Funeral Expenses and Administrative Costs

- This is where you list the exact or, if unknown, approximate amount spent on funeral costs for the decedent. You can also list the fees paid to administer the estate, which typically includes probate filing fees to get the Letters of Administration or Letters Testamentary. Also included in this schedule is the family exemption, if it applies.

Schedule I: Debts of the Decedent, Mortgage Liabilities, and Liens

- This is where you list all debts the decedent had at the time of his or her death. This includes outstanding mortgage debt, real estate tax debt, utility debts (delinquent water/sewer or electric debt) and any other type of debt, such as credit card debt or medical debt.

Schedule J: Beneficiaries

- This is where you list anyone who has a legal right to anything in the decedent’s estate. This means you, as the new record owner of the property, and anyone else who gave their legal interest in the property to you.

Schedule A: Real Estate

This is where you list the house that you are inheriting, including the property address in the “Description” box and the property’s assessed value at the decedent’s date of death in the “Value at Date of Death” box.

1. List the full address of the property in the “Description” box

2. Find the assessed value of the property

In order to calculate the total for the “Value at Date of Death” box, you will need out find out the assessed value of the property at the decedent’s year of death. You should:

- Call the Office of Property Assessment at 215-686-4334.
- Press “4” to bypass the automated message and speak with a representative. Provide the representative with the property address and the year of the decedent’s death. **Be sure to say that you want the ASSESSED VALUE (not the market value) of the property in the year of the decedent’s death.**
- Write this value down for your records.

3. Next, you must determine what the Common Level Ratio Factor was at the decedent’s date of death. The table is as follows¹:

Decedent’s Date of Death		Common Level Ratio Factor at Decedent’s Date of Death
From	To	
July 2, 1986	June 30, 1987	3.36
July 1, 1987	June 30, 1988	3.60
July 1, 1988	December 31, 1989	3.89
January 1, 1989	June 30, 1989	4.12
July 1, 1989	December 31, 1989	3.68
January 1, 1990	June 30, 1990	3.42
July 1, 1990	June 30, 1991	3.42
July 1, 1991	June 30, 1992	3.60
July 1, 1992	June 30, 1993	3.52
July 1, 1993	June 30, 1994	3.47
July 1, 1994	June 30, 1995	3.50
July 1, 1995	June 30, 1996	3.48
July 1, 1996	June 30, 1997	3.38
July 1, 1997	June 30, 1998	3.30

¹ This table is adapted from the City of Philadelphia’s website at <http://www.phila.gov> .



July 1, 1998	June 30, 1999	3.46
July 1, 1999	June 30, 2000	3.33
July 1, 2000	June 30, 2001	3.43
July 1, 2001	June 30, 2002	3.48
July 1, 2002	June 30, 2003	3.19
July 1, 2003	June 30, 2004	3.39
July 1, 2004	June 30, 2005	3.66
July 1, 2005	June 30, 2006	3.37
July 1, 2006	June 30, 2007	3.50
July 1, 2007	June 30, 2008	3.52
July 1, 2008	June 30, 2009	3.55
July 1, 2009	June 30, 2010	3.06
July 1, 2010	June 30, 2011	3.13
July 1, 2011	June 30, 2012	3.97
July 1, 2012	December 31, 2013	3.27
January 1, 2014	June 30, 2014	1.00
July 1, 2014	June 30, 2015	1.00
July 1, 2015	June 30, 2016	1.01
July 1, 2016	June 30, 2017	1.02
July 1, 2017	June 30, 2018	1.01
July 1, 2018	June 30, 2019	1.01
July 1, 2019	June 30, 2020	1.01
July 1, 2020	June 30, 2021	1.06
July 1, 2021	June 30, 2022	1.07
July 1, 2022	June 30, 2023	1.00
July 1, 2023	June 30, 2024	1.00
July 1, 2024	June 30, 2025	1.07

4. Calculate the “Value at Date of Death” and write it in the box

Multiply the assessed value of the property in the year of the decedent’s death (from step 2) by the Common Level Ratio Factor at the date of the decedent’s death (from step 3). This is the number you write in the “Value at Date of Death” box.

Schedule H: Funeral Expenses and Administrative Costs

Although it is not required, Schedule H is important because it allows you to list expenses that you will eventually deduct on your inheritance tax return. This means that the amount you owe in inheritance tax will be lower.

1. Complete Part (A)

- This is where you list the funeral expenses (exact or approximate). Please note that you do not have to be the one who paid for the funeral.
- If you know the exact amount of the funeral expenses, list it in the “Funeral Expenses” box. You can break it up by different categories.
- If you do not know the exact amount of the funeral expenses, you may approximate. The tables below and the National Funeral Directors Association website can give you an idea of funeral costs through the years: <https://www.nfda.org/news/statistics>. Although you do not need to include copies of receipts with the tax return, be aware that the Department of Revenue could contact you for receipts/documentation in the future.

Year	Cost of an Adult Funeral with Casket
1960	\$708
1963	\$763
1964	\$757
1965	\$790
1967	\$850
1968	\$879
1969	\$926
1971	\$983
1972	\$1,097
1973	\$1,116
1974	\$1,207
1975	\$1,285
1977	\$1,412
1978	\$1,522
1979	\$1,653
1980	\$1,809
1981	\$1,949
1982	\$2,138
1983	\$2,247
1984	\$2,457
1985	\$2,737

Year	Cost of an Adult Funeral with Casket
1989	\$3,392
1991	\$3,742
1992	\$4,207
1993	\$4,077
1994	\$4,456
1995	\$4,626
1996	\$4,782
1998	\$5,020
2000	\$5,180
2001	\$5,047
2002	\$5,211
2003	\$5,374
2004	\$5,582
2006	\$6,195
2009	\$6,560
2012	\$7,045
2014	\$7,180
2016	\$7,360
2019	\$7,640
2021	\$7,848
2023	\$8,300

This table lists the categories that were used to determine the average cost of an adult funeral in 2023.

2023 FUNERAL COSTS BROKEN DOWN

Item	Price
Non-declinable basic services fee	\$2,495
Removal/transfer of remains to funeral home	\$395
Embalming	\$845
Other preparation of the body	\$295
Use of facilities/staff for viewing	\$475
Use of facilities/staff for funeral ceremony	\$550
Hearse	\$375
Service car/van	\$175
Basic memorial printed package	\$195
<i>Subtotal without Casket:</i>	<i>\$5,800</i>
Metal Casket	\$2,500
Subtotal with Casket	\$8,300



These tables list the average cost of an adult funeral through the years.

If you choose to approximate funeral costs, the tables above may help. The information is based on government data found on the website listed above. Please be aware that costs are approximate and subject to change over time.

2. Complete Part (B)

This is where you list Administrative Costs. Unless the Personal Representative was paid or any professional was hired during the Estate Administration process, the only relevant boxes in Part (B). are “Family Exemption” and “Probate Fees.”

The Family Exemption box only applies if you are:

- The legal spouse of the decedent; or
- A child of the decedent, **IF** he/she does not have a living spouse **AND** you were living in the property at the time of his/her death; or
- A parent of the decedent, **IF** he/she has no children **AND** you were living in the property at the time of his/her death

If the Family Exemption applies, list your name as the “Claimant” and the address of the property in the appropriate boxes. The amount of exemption is based on the decedent’s date of death. It is as follows:

- For dates of death from June 27, 1974 through January 29, 1995: **\$2,000**
- For dates of death from January 30, 1995 until present: **\$3,500**

The “Probate Fees” box most commonly applies if probate filing fees were paid at the Register of Wills. Before the new deed was prepared in your name, you may have obtained Letters of Administration or Letters Testamentary (the paper with the gold seal) from the Register of Wills. This is where you can list the amount you paid at the Register of Wills. Although you do not need to include copies of receipts, be aware that the Department of Revenue could contact you for receipts/documentation in the future.

3. Finally, add all the individual amounts together to get the “Total” to write on the last line of this schedule.

Schedule I: Debts of the Decedent, Mortgage Liabilities, and Liens

This is another schedule that is not required, but is very important to complete if it applies. This is where you list any debts that the decedent had at the time of his/her death.

Examples of debts include (but are not limited to):

- Real estate tax delinquency at the date of the decedent's death
- Mortgage debt at the date of the decedent's death (including principal balance owed and/or interest and penalties accrued)
- Utility debts at the date of the decedent's death (including water/sewer, electric, etc. delinquent bills)
- Credit card debts that the decedent had at the date of his/her death
- Loans that the decedent had at the date of his/her death (e.g. student loans, car loans, etc.)
- Medical debt of the decedent not covered by medical insurance

Add all the individual amounts together to get the "Total" to write on the last line of this schedule.

Schedule J: Beneficiaries

This schedule is required. It is where you list anyone inheriting property from the estate. These people are commonly called beneficiaries.

If the decedent left a will, the beneficiaries are everyone the decedent left something to in his or her will. List everyone who the decedent left something to in the will (even if they gave up their legal rights to it).

If the decedent did not leave a will, the beneficiaries are the decedent's heirs according to Pennsylvania law. If you completed a deed transfer, this includes everyone who gave you their legal interest in the property (everyone who signed the new deed so you could have the house). They are still beneficiaries even though they gave you their legal interests in the property.

Completing the Return

Once you complete the Schedules, you are ready to fill out the tax return. Be sure that you are completing the tax return that says **“REV-1500 Inheritance Tax Return Resident Decedent”** at the top.

SIDE 1

1. Fill in the following information for the decedent:

- social security number
- date of death
- date of birth
- full name
- spouse’s name (if the decedent had a surviving spouse; if not, leave blank)

2. Fill all relevant ovals:

- “1. Original Return”
 - **EVERYONE SHOULD FILL IN THIS OVAL.**
- “7. Decedent Died Testate”
 - Fill in this oval **ONLY** if decedent died with a will. If so, attach a copy of the will to the tax return.
- “14. Spouse is Sole Beneficiary (no trust involved)”
 - Fill in this oval **ONLY** if you are the decedent’s surviving spouse **AND** the decedent had **NO** children.

3. List yourself as the correspondent and fill in all information.

SIDE 2

1. Complete the recapitulation section as follow:

- In line 1, fill in the value from Schedule A
- In line 5, fill in the value from Schedule E (if you completed this Schedule; if not, leave it blank)
- In line 8, list the total of lines 1 and 5 added together
- If line 9, fill in the value from Schedule H
- In line 10, fill in the value from Schedule I
- In line 11, list the total of lines 9 and 10 added together
- In line 12, list the value of line 8 minus line 11
- In line 14, list the same value as what you listed in line 12

2. Complete tax calculation

Your relationship to the decedent determines how much tax you owe. Use the charts below to determine your tax rate. Please reference the example on page X to better understand the format.



If You Are the Decedent's SPOUSE :			
DECEDENT'S DATE OF DEATH	TAX RATE	HOW TO CALCULATE TAX OWED	WHERE TO ENTER TAX OWED
12/29/1967 – 6/30/1994	6% = .06	Value of Line 14 x .06 = TAX OWED	BOXES 15 AND 19
7/1/1994 – 12/31/1994	3% = .03	Value of Line 14 x .03 = TAX OWED	BOXES 15 AND 19
1/1/1995 – Present	0% = 0	Value of Line 14 x 0 = TAX OWED	BOXES 15 AND 19

If You Are the Decedent's GRANDMOTHER, GRANDFATHER, FATHER, MOTHER, or CHILD (listed as LINEAL on the return):			
DECEDENT'S DATE OF DEATH	TAX RATE	HOW TO CALCULATE TAX OWED	WHERE TO ENTER TAX OWED
12/29/1967 – 6/30/2000	6% = .06	Value of Line 14 x .06 = TAX OWED	BOXES 16 AND 19
7/1/2000 – Present	4.5% = .045	Value of Line 14 x .045 = TAX OWED	BOXES 16 AND 19

If You Are the Decedent's SIBLING :			
DECEDENT'S DATE OF DEATH	TAX RATE	HOW TO CALCULATE TAX OWED	WHERE TO ENTER TAX OWED
12/11/1951 – 6/30/2000	15% = .15	Value of Line 14 x .15 = TAX OWED	BOXES 17 AND 19
7/1/2000 – Present	12% = .12	Value of Line 14 x .12 = TAX OWED	BOXES 17 AND 19

If You Are of ANY OTHER RELATION to the Decedent:			
DECEDENT'S DATE OF DEATH	TAX RATE	HOW TO CALCULATE TAX OWED	WHERE TO ENTER TAX OWED
ALL	15% (.15)	Value of Line 14 x .15 = TAX OWED	BOXES 18 AND 19

3. Sign Your Name

Sign your name in the “signature of person responsible for filing return” box and provide your address. Leave the “signature of preparer other than representative” box blank (because you are the only person preparing the tax return).

SIDE 3:

1. Fill in the following Information for the decedent

- full name
- full address

2. Complete Tax Payments and Credits Section

- In line 1, enter the value you listed on Side 2, line 19
- Leave all other lines blank
- Read the questions in the middle of the page and check “Yes” or “No” (In nearly all cases, the answer to all questions will be “No”)

What about interest and penalties? Am I responsible?

You may submit your tax return without calculating fees and penalties. Once the principal lump-sum is paid off, if interest and penalties are due, you will receive a bill in the mail from the Department of Revenue with the additional amount due. We recommend that after receiving this bill, you submit a written letter to the Department of Revenue asking them to waive the interest and penalties. You should include your household income and the number of people living in your house to show you have little household income.



TAX RETURN EXAMPLE

Estate of Joseph Smith

This example is designed to help with completing the Schedules and the tax return previously discussed.

Please remember that the facts in each case are different, so the inheritance tax return you file may differ from the following example.

Key Facts

- The decedent is Joseph Smith.
- Joseph Smith died without a will (Note: if the decedent left a will, it is necessary to attach a copy of the will to the tax return – see the section “Completing the Tax Return” above for more information).
- The person inheriting the property and the filing the tax return is Samantha Smith.
- Samantha Smith is Joseph Smith’s daughter, and she was living with him in the property when he died.
- Joseph Smith also had two other children (Angelina Smith and Bruce Smith) who signed the new deed giving their legal interests in the property to their sister, Samantha Smith.
- Joseph Smith’s date of birth is July 16, 1945.
- Joseph Smith’s date of death is August 14, 2005.
- The property address is 5469 Winnamaker Avenue, Philadelphia, PA 19142.

Completing the Appropriate Schedules:

Schedule A

1. 5469 Winnamaker Avenue, Philadelphia, PA 19142 is listed in the “Description” box.
2. After contacting the Office of Property Assessment, Samantha finds out that the **ASSESSED** value for the property in 2005 was \$10,400.
3. The Common Level Ratio Factor (found in the table above) was 3.37 at August 14, 2005.
4. $\$10,400 \times 3.37 = \$35,048$. **35,048** is what is listed in the “Value at Date of Death” box.

Schedule H

- Samantha kept receipts of funeral expenses paid to Burns Funeral Home in 2005.
- Since Samantha is the decedent's daughter **AND** she was living with him when he died, she claims \$3,500.00 for the Family Exemption.
- Because Samantha has her receipt from her payment to the Register of Wills for the Letters of Administration, she claims \$333.50 for administrative costs.

Schedule I

After Samantha thoroughly assesses her father's debts, she concludes the following:

- The Real estate taxes were behind by \$786.50 in 2005, when her father died.
- There was \$5,630.00 due on the mortgage at the date of her father's death.
- Her father owed \$4,000 in a car loan at the date of his death.

All of these debts are deductible.

Schedule J

Notice that there are three people listed as Beneficiaries: Samantha Smith, Angelina Smith, and Bruce Smith. Samantha, Angelina, and Bruce all had a 1/3 interest in the property when their father (Joseph Smith) passed away. Angelina and Bruce gave their interests in the property to Samantha, meaning that they signed the deed giving full title to their sister. Regardless, their names are correctly listed on Schedule J because they were beneficiaries of their father's estate.

1505614105

REV-1500
Bureau of Individual Taxes
PO BOX 280601
Harrisburg, PA 17128-0601

**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

000-00-0000

08142005

07161945

Decedent's Last Name

Suffix

Decedent's First Name

MI

Smith

Joseph

K

(If Applicable) Enter Surviving Spouse's Information Below

Spouse's Last Name

Suffix

Spouse's First Name

MI

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

FILL IN APPROPRIATE OVALS BELOW

- | | | |
|---|--|---|
| ☒ 1. Original Return | ☐ 2. Supplemental Return | ☐ 3. Remainder Return (date of death prior to 12-13-82) |
| ☐ 4. Agriculture Exemption (date of death on or after 7-1-2012) | ☐ 5. Future Interest Compromise (date of death after 12-12-82) | ☐ 6. Federal Estate Tax Return Required |
| ☐ 7. Decedent Died Testate (Attach copy of will.) | ☐ 8. Decedent Maintained a Living Trust (Attach copy of trust.) | ☐ 9. Total Number of Safe Deposit Boxes |
| ☐ 10. Litigation Proceeds Received | ☐ 11. Non-Probate Transferee Return (Schedule F and G Assets Only) | ☐ 12. Deferral/Election of Spousal Trusts |
| ☐ 13. Business Assets | ☐ 14. Spouse is Sole Beneficiary (No trust involved) | |

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

Name

Daytime Telephone Number

Samantha Smith

(215) 695-8542

First Line of Address

5469 Winnamaker Avenue

Second Line of Address

City or Post Office

State

ZIP Code

Philadelphia

PA

19142

Correspondent's email address: ssmith5469@yahoo.com

REGISTER OF WILLS USE ONLY	
DATE FILED MMDDYYYY	

REGISTER OF WILLS USE ONLY

DATE FILED STAMP

PLEASE USE ORIGINAL FORM ONLY

Side 1



1505614105

1505614105



1505614205

REV-1500 EX (FI)

Decedent's Social Security Number

Decedent's Name: Joseph Smith

000-00-0000

RECAPITULATION

1. Real Estate (Schedule A)	1.	35,048.00
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.	35,048.00
9. Funeral Expenses and Administrative Costs (Schedule H)	9.	9,463.50
10. Debts of Decedent, Mortgage Liabilities and Liens (Schedule I)	10.	10,416.50
11. Total Deductions (total Lines 9 and 10)	11.	19,880.00
12. Net Value of Estate (Line 8 minus Line 11)	12.	15,168.00
13. Charitable and Governmental Bequests/Sec. 9113 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.	16,168.00

TAX CALCULATION - SEE INSTRUCTIONS FOR APPLICABLE RATES

15. Amount of Line 14 taxable at the spousal tax rate, or transfers under Sec. 9116 (a)(1.2) X .0 ____	15.	
16. Amount of Line 14 taxable at lineal rate X .0 45 15,168.00	16.	682.56
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.	

20. FILL IN THE OVAL IF YOU ARE REQUESTING A REFUND OF AN OVERPAYMENT ☐

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

Samantha Smith

DATE

4-23-2015

ADDRESS

5469 Winnamaker Avenue, Philadelphia, PA 19142

SIGNATURE OF PREPARER OTHER THAN PERSON RESPONSIBLE FOR FILING THE RETURN

DATE

ADDRESS



1505614205

Side 2

1505614205



Decedent's Complete Address:

DECEDENT'S NAME Joseph Smith		
STREET ADDRESS 5469 Winnamaker Avenue		
CITY Philadelphia	STATE PA	ZIP 19142

Tax Payments and Credits:

1. Tax Due (Page 2, Line 19)	(1)	682.56
2. Credits/Payments		
A. Prior Payments		
B. Discount		
(See instructions.)		
3. Interest		
	(3)	
4. If Line 2 is greater than Line 1 + Line 3, enter the difference. This is the OVERPAYMENT. Fill in oval on Page 2, 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)	
Total Credits (A + B) (2)		

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

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

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

For dates of death on or after Jan. 1, 1995, the tax rate imposed on the net value of transfers to or for the use of the surviving spouse is 0 percent [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 21 years of age or younger at death to or for the use of a natural parent, an adoptive parent or a step-parent of the child is 0 percent [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 percent, except as noted in [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 percent [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.



SCHEDULE A
REAL ESTATE

186-49

FILE NUMBER:

ITEM NUMBER	Attach a copy of the settlement sheet if the property has been sold. Include a copy of the deed showing decedent's interest if owned as tenant in common. DESCRIPTION	VALUE AT DATE OF DEATH
1.	1. 6469 Winnamaker Avenue, Philadelphia, PA 19142	35,048.00

TOTAL (Also enter on Line 1, Recapitulation.) \$: 35,048.00

Philadelphia
VIP



pennsylvania
DEPARTMENT OF REVENUE
INHERITANCE TAX RETURN/
RESIDENT DECEDENT

SCHEDULE H

FUNERAL EXPENSES AND ADMINISTRATIVE COSTS

186-49

ESTATE OF
Joseph Smith

FILE NUMBER

Decedent's debts must be reported on Schedule I.

ITEM NUMBER	DESCRIPTION	AMOUNT
A. FUNERAL EXPENSES:		
1.	Non-declinable basic services fee payable to Burns Funeral Home	1,750.00
	Removal/transfer of remains to funeral home payable to Burns Funeral Home	240.00
	Embalming payable to Burns Funeral Home	620.00
	Use of facilities/staff for viewing payable to Burns Funeral Home	380.00
	Use of facilities/staff for ceremony payable to Burns Funeral Home	440.00
	Basic memorial printed package payable to Burns Funeral Home	100.00
	Casket payable to Burns Funeral Home	2,100.00
B. ADMINISTRATIVE COSTS:		
1.	Personal Representative Commissions:	
	Name(s) of Personal Representative(s) _____	
	Street Address _____	
	City _____ State _____ ZIP _____	
	Year(s) Commission Paid: _____	
2.	Attorney Fees:	
3.	Family Exemption: (If decedent's address is not the same as claimant's, attach explanation.)	3,600.00
	Claimant <u>Samantha Smith</u>	
	Street Address <u>5469 Winnamaker Avenue</u>	
	City <u>Philadelphia</u> State <u>PA</u> ZIP <u>19142</u>	
	Relationship of Claimant to Decedent <u>Daughter</u>	
4.	Probate Fees:	333.60
5.	Accountant Fees:	
6.	Tax Return Preparer Fees:	
7.		
TOTAL (Also enter on Line 9, Recapitulation)		\$ 9,463.60

If more space is needed, use additional sheets of paper of the same size.



pennsylvania
DEPARTMENT OF REVENUE
INHERITANCE TAX RETURN
RESIDENT DECEDENT

SCHEDULE I
DEBTS OF DECEDENT,
MORTGAGE LIABILITIES & LIENS

186-49

ESTATE OF
Joseph Smith

FILE NUMBER

Report debts incurred by the decedent prior to death that remained unpaid at the date of death, including unreimbursed medical expenses.

[illegible]

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

