

**PENNSYLVANIA INHERITANCE TAX
REFERENCE SHEET**

HISTORIC TAX RATES

<u>EFFECTIVE AS OF DATE OF DEATH</u>	<u>SPOUSE</u>	<u>LINEAL</u>	<u>SIBLING</u>	<u>COLLATERAL*</u>
04-07-1826 TO 04-22-1846	0%	0%	2½%	2½%
04-23-1846 TO 07-10-1917	0	0	5	5*
07-11-1917 TO 05-04-1921	2	2	5	5*
05-05-1921 TO 12-10-1951	2	2	10	10*
12-11-1951 TO 12-29-1967 @ 4:00 PM	2	2	15	15*
12-29-1967 AFTER 4:00pm TO 06-30-1994	6	6	15	15
07-01-1994 TO 12-31-1994	3	6	15	15
01-01-1995 TO 06-30-2000	0	6	15	15
07-01-2000 TO PRESENT	0	4.5**	12	15

- *Until May 31, 1957, charities were considered collateral Beneficiaries.
- **Effective 7-1-2000 Transfers from a child, under age 22, to a natural, adoptive or stepparent is at a zero tax rate.

HISTORIC INTEREST RATES

<u>Date of Delinquency</u>	<u>Annual Rate</u>	<u>Daily Factor</u>	<u>Date of Delinquency</u>	<u>Annual Rate</u>	<u>Daily Factor</u>
05-29-1943 TO 12-31-1981	6	.000164	01-01-2000 TO 12-31-2000	8	.000219
01-01-1982 TO 12-31-1982	20	.000548	01-01-2001 TO 12-31-2001	9	.000247
01-01-1983 TO 12-31-1983	16	.000438	01-01-2002 TO 12-31-2002	6	.000164
01-01-1984 TO 12-31-1984	11	.000301	01-01-2003 TO 12-31-2003	5	.000137
01-01-1985 TO 12-31-1985	13	.000356	01-01-2004 TO 12-31-2004	4	.000110
01-01-1986 TO 12-31-1986	10	.000274	01-01-2005 TO 12-31-2005	5	.000137
01-01-1987 TO 12-31-1987	9	.000247	01-01-2006 TO 12-31-2006	7	.000192
01-01-1988 TO 12-31-1991	11	.000301	01-01-2007 TO 12-31-2007	8	.000219
01-01-1992 TO 12-31-1992	9	.000247	01-01-2008 TO 12-31-2008	7	.000192
01-01-1993 TO 12-31-1994	7	.000192	01-01-2009 TO 12-31-2009	5	.000137
01-01-1995 TO 12-31-1998	9	.000247	01-01-2010 TO 12-31-2010	4	.000110
01-01-1999 TO 12-31-1999	7	.000192			

HISTORIC DELINQUENCY PERIODS

1. **ON ORIGINAL INHERITANCE TAX RETURNS**
 - a. BEFORE 12-21-1965 12 MONTHS AFTER DEATH
 - b. FROM 12-22-1965 TILL 06-16-1971 15 MONTHS AFTER DEATH
 - c. FROM 06-17-1971 TILL PRESENT 9 MONTHS AFTER DEATH
2. **INHERITANCE TAX REMAINDER RETURNS: (For D.O.D. prior to December 13, 1982)**
 - a. Original Decedent's D.O.D. Before 01-01-1962- Immediately Upon Actual Distribution To Remaindermen
 - b. Original decedent's D.O.D. After 12-31-1961-Three Months After Death of Life Tenant or Election To Prepay
3. **ESTATE TAX BASED ON ORIGINAL FEDERAL #706 OR PA-706:**
 - a. From 01-01-1962 to 10-02-1991 18 MONTHS AFTER DEATH
 - b. From 10-03-1991 till 12-31-2004 9 MONTHS AFTER DEATH

****For Dates of Death on or after 7-1-2002, The return is due 10 Months after D.O.D. of Decedent; PA Estate tax is zero for all estates where the decedent died on or after 01/01/2005; a copy of Federal 706 must still be filed with the ROW.
4. **ESTATE TAX BASED ON FINAL FEDERAL CLOSING LETTER:**
 - a. FROM 01-01-62 TO 12-31-2004 30 DAYS AFTER DATE ON FCL****

FAMILY EXEMPTION ALLOWANCE

<u>EFFECTIVES DATES OF DEATH</u>	<u>AVAILABLE ALLOWANCE</u>
ACT of 1851, AMENDED 1913	\$ 300.00
ACT of 1947	500.00
ACT of 1949	750.00
From 11-10-1959 TO 05-04-1970	1,000.00
FROM 05-05-1970 TO 06-26-1974	1,500.00
FROM 06-27-1974 TILL 01-29-1995	2,000.00
FROM 01-30-1995 TO PRESENT	3,500.00