

**INHERITANCE TAX RETURN  
NONRESIDENT DECEDENT**

**OFFICIAL USE ONLY**

County Code Year File Number

**ENTER DECEDENT INFORMATION BELOW**

Decedent's Name (Last, First and Middle Initial)		Social Security Number
Date of Death (MMDDYYYY)	Date of Birth (MMDDYYYY)	
(If Applicable) Enter Surviving Spouse's Name (Last, First and Middle Initial)		Social Security Number

**FILL IN APPROPRIATE OVALS BELOW**

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

**REFER TO METHOD OF COMPUTATION IN THE NONRESIDENT DECEDENT INSTRUCTION BOOKLET (REV-1736)**

**CHECK ONE:**  Flat Rate  Proportionate **(Complete Worksheet on Page 3)**

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

Name	Daytime Telephone Number	
First Line of Address	City or Post Office	
Second Line of Address	State	ZIP Code

Correspondent's email address: \_\_\_\_\_

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

<b>INTERNAL USE ONLY</b>
<b>DATE FILED</b>

[Empty box for Social Security Number]

Decedent's Name:

**Decedent's Complete Address:**

Street Address

City

State

ZIP Code

**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 & Notes Receivable (Schedule D) . . . . . 4. \_\_\_\_\_
  - 5. Cash, Bank Deposits & 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 or L)  Separate Billing Requested . . . . 7. \_\_\_\_\_
  - 8. **Total Gross Assets** (total Lines 1-7) . . . . . 8. \_\_\_\_\_
- 
- 9. Funeral Expenses & Administrative Costs (Schedule H) . . . . . 9. \_\_\_\_\_
  - 10. Debts of Decedent, Mortgage Liabilities and Liens (Schedule I) . . . . . 10. \_\_\_\_\_
  - 11. **Total Deductions** (total Lines 9 & 10) . . . . . 11. \_\_\_\_\_
  - 12. **Net Value of Estate** (Line 8 minus Line 11) . . . . . 12. \_\_\_\_\_
  - 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. \_\_\_\_\_

**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 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. \_\_\_\_\_
- 20. **FILL IN THE OVAL IF YOU ARE REQUESTING A REFUND OF AN OVERPAYMENT**

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, adoptive parent, or stepparent 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)(1.2) [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 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.

[Empty box for Social Security Number]

Decedent's Name:

**Tax Payments and Credits:**

- 1. Tax Due (Page 2 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 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) \_\_\_\_\_
  - A. Enter the interest on the tax due. (5A) \_\_\_\_\_
  - B. Enter the total of Lines 5 + 5A. This is the **BALANCE DUE**. (5B) \_\_\_\_\_

**Make checks payable to: COMMONWEALTH OF PENNSYLVANIA**

**PROPORTIONATE METHOD WORKSHEET**

- 1. Total Pennsylvania real property and tangible personal property located in Pennsylvania .....(1) \_\_\_\_\_
- 2. Total gross assets wherever situated (Page 2 Line 8) .....(2) \_\_\_\_\_
- 3. Proportion (Divide Line 1 by Line 2) ..... (3) \_\_\_\_\_
- 4. Total debts and deductions and amounts devised to charitable organizations (Add Page 2 lines 11 and 13) .....(4) \_\_\_\_\_
- 5. Taxable Estate as if a Pennsylvania resident (Subtract Line 4 from Line 2).....(5) \_\_\_\_\_
- 6. Spousal transfers (for dates of death after 6-30-94), or transfers under Sec. 2116 (a)(1.2) Amount Taxable at % X Proportion (Line 3) ..... X \_\_\_\_\_ = (6) \_\_\_\_\_
- 7. Amount Taxable at lineal rate X Proportion (Line 3)..... X \_\_\_\_\_ = (7) \_\_\_\_\_
- 8. Amount Taxable at sibling rate X Proportion (Line 3)..... X \_\_\_\_\_ = (8) \_\_\_\_\_
- 9. Amount Taxable at collateral rate X Proportion (Line 3)..... X \_\_\_\_\_ = (9) \_\_\_\_\_

**The results of Lines 6 thru 9 are to be entered on Page 2 lines 15 thru 18 of the Tax Computation respectively.**

**PLEASE ANSWER THE FOLLOWING QUESTIONS BY CHECKING THE APPROPRIATE BLOCKS IF THE PROPORTIONATE METHOD IS ELECTED OR IF PENNSYLVANIA REALTY OR TANGIBLE PERSONAL PROPERTY LOCATED IN PENNSYLVANIA WAS TRANSFERRED WITHIN ONE YEAR OF THE DEATH OF THE DECEDENT.**

- |  | 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?.....  | <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 Dec. 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 with 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.**