



**SCHEDULE B  
 STOCKS & BONDS**

**REV-1737-3** (EX) 09-18

ESTATE OF

ITEM NUMBER	DESCRIPTION	VALUE AT DATE OF DEATH

**TOTAL** (Enter on Page 2, Line 2 of REV-1737-A) \$

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



**SCHEDULE D  
 MORTGAGES & NOTES  
 RECEIVABLE**

**REV-1737-3** (EX) 09-18

ESTATE OF

ITEM NUMBER	DESCRIPTION	VALUE AT DATE OF DEATH

**TOTAL** (Enter on Page 2, Line 4 of REV-1737-A) \$

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

# Instructions for REV-1737-3 Schedule B/Schedule D

Stocks and Bonds/Mortgages & Notes Receivable


REV-1737-3 IN (EX) 09-18

## SCHEDULE B

### GENERAL INFORMATION

#### PURPOSE

Use REV-1737-3, Schedule B to report all stocks and bonds held by the decedent solely or as tenant-in-common on the date of the decedent's death.

 **IMPORTANT:** Complete Schedule B ONLY when the proportionate method of tax computation is elected.

### SCHEDULE INSTRUCTIONS

#### ESTATE OF

Enter the complete name of the estate as shown on the REV-1737-A, Pennsylvania Inheritance Tax Return Nonresident Decedent.

#### ITEM NUMBER

Enter the next sequential number for each asset reported.

#### DESCRIPTION

Include a description for each stock or bond listed.


Stock descriptions must include the number of shares, whether common or preferred, par and market values, and the exact name of the corporation.

Bond descriptions must include type of bond, quantity, denomination, obligor, date of maturity, interest rate, and interest due dates.

Determine the market value by taking the mean of the highest and lowest quoted selling prices on the date of death. If

death occurred on a day when there were no sales, determine the valuation by taking the average of the mean between the highest and lowest selling price on the nearest trading date before and after the date of death. In cases of stock quotations listed as "Over the Counter", use the mean between the bids and asked.

Mutual funds are to be reported at the net asset value (NAV). Include as a separate item, dividends not collected at death but payable to the decedent or estate since the decedent was a stockholder of record on or before the date of death. When stock is being traded on an exchange and is selling ex-dividend on the date of the decedent's death, add the amount of the dividend to the ex-dividend quotation to determine the fair market value of the stock as of the date death.

 **CAUTION:** Interest due, but not yet collected, and interest accrued, but not yet due, as of the decedent's date of death are taxable property and must be reported on Schedule B.

#### VALUE AT DATE OF DEATH

The taxable amount is the market value of the asset as of the date of death.

#### TOTAL


Total all items in the Value at Date of Death column and enter value here. Carry the value to Page 2, Line 2 of the REV-1737-A.

## SCHEDULE D

### GENERAL INFORMATION

#### PURPOSE

Use REV-1737-3, Schedule D to report all mortgages and notes receivable owed to the decedent on the date of the decedent's death.

 **IMPORTANT:** Complete Schedule D ONLY when the proportionate method of tax computation is elected.

### SCHEDULE INSTRUCTIONS

#### ESTATE OF

Enter the complete name of the estate as shown on the REV-1737-A, Pennsylvania Inheritance Tax Return Nonresident Decedent.

#### ITEM NUMBER


Enter the next sequential number for each asset reported.

#### DESCRIPTION

Include a description for each mortgage or notes receivable reported.

The mortgage description must include the face value and unpaid balance, date of mortgage, date of maturity, name of maker, property mortgaged, mortgage book reference, schedule of payments, interest dates and rate of interest.

The notes receivable description must include the face value and unpaid balance, date of note, date of maturity, name of maker, property address, schedule of payments, interest dates and rate of interest.

 **NOTE:** This is an asset of the decedent, i.e., the decedent was the person receiving the payments.

**VALUE AT DATE OF DEATH**

Enter the taxable amount for each item listed.

The taxable amount is the unpaid balance on the date of death.

**TOTAL**

Total all items in the Value at Date of Death column and enter value here. Carry this value to Page 2, Line 4 of the REV-1737-A.