



**SCHEDULE G
INTER-VIVOS TRANSFERS & MISC.
NON-PROBATE PROPERTY**

REV-1737-6 (EX) 09-18

ESTATE OF

PART I Include all transfers of real estate and tangible personal property located in Pennsylvania.

PART I – REAL PROPERTY OR TANGIBLE PERSONAL PROPERTY LOCATED IN PENNSYLVANIA THAT WAS TRANSFERRED

| ITEM NUMBER | DESCRIPTION OF PROPERTY Include the name of the transferee, the relationship to Decedent and the date of transfer. | DATE OF DEATH VALUE OF ASSET | % OF DECEDENT'S INTEREST | EXCLUSION (IF APPLICABLE) | TAXABLE VALUE |
|---------------------|---|------------------------------|--------------------------|---------------------------|---------------|
| PART I TOTAL | | | | | \$ |

PART II Complete only when the proportionate method of tax computation is elected.

PART II – ALL OTHER TRANSFERS

| ITEM NUMBER | DESCRIPTION OF PROPERTY Include the name of the transferee, the relationship to Decedent and the date of transfer. | DATE OF DEATH VALUE OF ASSET | % OF DECEDENT'S INTEREST | EXCLUSION (IF APPLICABLE) | TAXABLE VALUE |
|----------------------|---|------------------------------|--------------------------|---------------------------|---------------|
| PART II TOTAL | | | | | \$ |

TOTAL (Enter on Page 2, Line 7 of REV-1737-A) **\$**

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



**SCHEDULE H
FUNERAL EXPENSES &
ADMINISTRATIVE COSTS**

REV-1737-6 (EX) 09-18

ESTATE OF _____

FUNERAL EXPENSES

| ITEM NUMBER | DESCRIPTION | AMOUNT |
|-------------|-------------|--------|
| | | |

ADMINISTRATIVE COSTS

| ITEM NUMBER | DESCRIPTION | AMOUNT |
|-------------|--|--------|
| | Personal Representative's Commission(s) Name(s) of Personal Representative(s) _____ (Submit requested information for additional personal representative's on additional sheets) Social Security Number(s) or EIN Number(s) of Personal Representative(s) _____ Street Address(es) _____ City(ies) _____ State(s) _____ ZIP(s) _____ Year(s) Commission Paid _____ Attorney Fees Probate Fees Accountant's Fees Tax Return Preparer's Fees Miscellaneous Expenses | |

TOTAL (Enter on Page 2, Line 9 of REV-1737-A) **\$**

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

Instructions for REV-1737-6 Schedule G/Schedule H

REV-1737-6 IN (EX) 09-18


Inter-Vivos Transfers & Non-Probate Property/Funeral Expenses & Administrative Costs

SCHEDULE G

GENERAL INFORMATION

PURPOSE

Use REV-1737-6, Schedule G to report transfers made by decedent during life, by trust or otherwise, to the extent they were made without valuable and adequate consideration in money or money's worth at the time of transfer.

 **NOTE:** This schedule must be completed if you answered yes to questions 1 through 4 on Page 3 of the REV-1737-A.

SCHEDULE INSTRUCTIONS

ESTATE OF


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

PART I - REAL PROPERTY OR TANGIBLE PERSONAL PROPERTY LOCATED IN PENNSYLVANIA THAT WAS TRANSFERRED

List and describe all real property or tangible personal property located in Pennsylvania.

PART II - ALL OTHER TRANSFERS

List and describe all other transfers wherever located.

 **IMPORTANT:** Complete Part II ONLY when the proportionate method of tax computation is elected.


ITEM NUMBER

Enter the next sequential number for each asset reported.

DESCRIPTION

Include a description of each asset listed.

The description should include the name of the transferee, their relationship to the decedent and the date of the transfer.

 **NOTE:** When reporting real estate, include a copy of the deed.

VALUE AT DATE OF DEATH

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

% OF DECEDENT'S INTEREST

Report the percent of the decedent's interest that is subject to tax.

EXCLUSION

Transfers made within one year of death are eligible for a \$3,000.00 exclusion to the extent they exceed \$3,000.00 in

value. A \$3,000.00 exclusion may be taken per transferee, per calendar year.

TAXABLE VALUE

Enter the taxable value by multiplying the Date of Death Value of Asset by the % of Decedent's Interest minus the Exclusion (if applicable).

PART I TOTAL

Total all items in the Taxable Value column in Part I and enter value here.

PART II TOTAL

Total all items in the Taxable Value column in Part II and enter value here.

TOTAL

Enter the total amount of Part I and Part II Total. Carry this value to Page 2, Line 7 of the REV-1737-A.

INFORMATION FOR TRANSFERS SUBJECT TO TAX IF COMPLETING PART II


IRAS, ANNUITIES AND PENSION PLANS

Payments from Employment Benefit Plans such as pension plans, stock bonus plans, profit sharing plans, Individual retirement accounts (IRAs) IRAs are fully taxable if the decedent was 59½ years of age or older or considered disabled at any age.

If the decedent was younger than 59½ years of age, it would only be taxable if he or she was disabled and not subject to the 10% penalty imposed by the IRS for a premature withdrawal.

Annuities are fully taxable.

Employer sponsored retirement plans are exempt from tax if the decedent, during his lifetime, did not have the right to possess, enjoy, assign or anticipate the payments made. A pension plan where the decedent's only rights were to designate a beneficiary and receive a regular monthly payment would not be subject to tax.

 **NOTE:** When a retirement and/or pension plan is reported as being exempt, include a copy of the plan summary.

TRANSFERS MADE WITHIN ONE YEAR OF DEATH

Transfers made within in one year of death by a decedent are fully taxable to the extent that they exceed \$3,000 in value. See exclusion.

RETAINED REVERSIONARY INTEREST

Transfers where the decedent reserved the right to regain or reassert control of the asset are taxable if the reversionary interest exceeds five percent of the value of the transferred property.

LIFE ESTATE

Transfers in which the decedent reserved a life estate. This includes transfers where the decedent expressly or impliedly reserved for life or any period which does not, in fact, end before death, the income or the enjoyment or the property. For example, a reservation of a life interest includes the right to use or occupy the property or receive rents. Continued occupancy without the payment of rent would subject the property to tax.

PROMISES BY TRANSFEREE

Transfers in which the transferee promises to make payments to or care for the transferor during the remainder of the transferor's life may be subject to tax.

REVOCABLE AND TENTATIVE TRUSTS

Trusts include transfers under which the decedent had the power to alter, amend, or revoke the interest of the beneficiary, e.g. in trust for (ITF) account.



NOTE: When a trust is reported, include a copy of the instrument creating the trust as well as a valuation of the assets contained in the trust.

SCHEDULE H

GENERAL INFORMATION

PURPOSE

Use REV-1737-6, Schedule H to report any expenses incurred by administering the estate.



IMPORTANT: Complete Schedule H 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 expense reported.

Funeral expenses should be listed under Part I and all other administrative costs should be listed under Part II.

DESCRIPTION

Include a description for each expense listed.

PART I - FUNERAL EXPENSES

Funeral expenses description must include to whom the expense is payable and the nature of the expense.

Funeral expenses include, but are not limited to: opening of grave, casket, flowers, funeral luncheon, burial lot, grave marker, fees for religious service.



TIP A prepaid funeral account is deductible, provided that the prepaid account is reported as an asset of the decedent on Schedule E.

PART II - ADMINISTRATIVE COSTS

Administrative expenses description must include to whom the expense is payable and the nature of the expense.

You may deduct, in reasonable amounts, fees for services rendered to the estate, personal representative fees and attorney's fees which will be paid. When deducting personal representative commission include the name of representative, street address and the year(s) commission paid.

Administrative expenses include, but are not limited to: personal representative commission, attorney fees, cost of letters testamentary or administration, accounting fees, tax return preparation fees, estate notices, appraisal fees, costs for maintaining property administered, short certificates.

AMOUNT

List the amount of the expense reported.

TOTAL

Total all items in the amount column and enter value here. Carry this value on Page 2, Line 9 of the REV-1737-A, Inheritance tax Return Nonresident Decedent.