



**SCHEDULE I
DEBTS OF DECEDENT, MORTGAGE
LIABILITIES, & LIENS**

REV-1737-7 (EX) 09-18

ESTATE OF

PART I Include mortgage liabilities, liens and taxes against Pennsylvania realty.

PART I – OBLIGATIONS AGAINST PENNSYLVANIA REALTY

ITEM NUMBER	DESCRIPTION	AMOUNT
PART I TOTAL		\$

PART II Complete Part II for proportionate method tax computation.

PART II – ALL OTHER DEBTS OF THE DECEDENT

ITEM NUMBER	DESCRIPTION	AMOUNT
PART II TOTAL		\$

TOTAL (Enter on Page 2, Line 10 of REV-1737-A) **\$**

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

**SCHEDULE J
 BENEFICIARIES**

REV-1737-7 (EX) 09-18

ESTATE OF

When flat rate method is elected, list the beneficiaries of the Pennsylvania property.

When proportionate method is elected, list all beneficiaries.

PART I – TAXABLE DISTRIBUTIONS

ITEM NUMBER	NAME AND ADDRESS OF PERSON(S) RECEIVING PROPERTY	RELATIONSHIP TO DECEDENT Do Not List Trustee(s)	AMOUNT OR SHARE OF ESTATE

ENTER DOLLAR AMOUNTS FOR DISTRIBUTIONS SHOWN ABOVE ON PAGE 2, LINES 15-18 OF REV-1737-A.

PART II – NON-TAXABLE DISTRIBUTIONS

ITEM NUMBER	A. SPOUSAL DISTRIBUTIONS UNDER SECTION 9113 FOR WHICH AN ELECTION TO TAX IS NOT BEING MADE	AMOUNT OR SHARE OF ESTATE

ITEM NUMBER	B. CHARITABLE AND GOVERNMENTAL DISTRIBUTIONS	AMOUNT OR SHARE OF ESTATE

PART II TOTAL

(Enter total non-taxable distributions on Page 2, Line 13 of REV-1737-A) \$

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

Instructions for REV-1737-7 Schedule I/Schedule J

Debts of Decedent, Mortgage Liabilities & Liens/Beneficiaries

REV-1737-7 IN (EX) 09-18

SCHEDULE I

GENERAL INFORMATION

PURPOSE

Use REV-1737-7, Schedule I to report debts of decedent, mortgage liabilities and liens that were due and owing as of the date of decedent's death.

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 - OBLIGATIONS AGAINST PENNSYLVANIA REALTY

List and describe all mortgage liabilities, liens and taxes against Pennsylvania realty that were due and owing as of the date of decedent's death.

PART II - ALL OTHER DEBTS OF THE DECEDENT

List and describe all valid debts, mortgages liabilities and Liens on realty not located in Pennsylvania that were due and owing as of the date of decedent's death.



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

ITEM NUMBER

Enter the next sequential number for each liability reported.

DESCRIPTION

Include a description for each liability reported.

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



NOTE: Debts claimed against property jointly-held with others, are allowable in the same proportion as the decedent's interest in the value of the property.

Valid debts include, but are not limited to: medical bills, secured loans, property taxes, liabilities and claims based on a promise or agreement, provided that the liability was contracted bona fide and for adequate and full consideration.



TIP Medical expenses which are unpaid at the time of death are not deductible if they will be paid, or the estate will be reimbursed for their payment, from other sources such as medical insurance.

AMOUNT

List the amount of the expense reported.

PART I TOTAL

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

PART II TOTAL

Total all items in the Amount 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 10 of the REV-1737-A.

SCHEDULE J

GENERAL INFORMATION

PURPOSE

Use REV-1737-7, Schedule J to report beneficiaries and their relationship to the decedent.



IMPORTANT: When flat rate is elected, list beneficiaries of ONLY Pennsylvania property. When proportionate method is elected, list all beneficiaries.

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 - TAXABLE DISTRIBUTIONS

List beneficiaries who receive taxable distributions.

ITEM NUMBER

Enter the next sequential number for each beneficiary.

NAME AND ADDRESS OF BENEFICIARY

Include name and address of each beneficiary.




TIP If assets pass under the terms of a trust, do not list the trustee. List each potential remainder trust beneficiary.

RELATIONSHIP TO DECEDENT

Include the beneficiary's relationship to the decedent.

AMOUNT OR SHARE OF ESTATE

List the total amount or share of estate for each beneficiary reported.

 **IMPORTANT:** Carry the dollar amounts for distributions to Page 2, Lines 15-18 of the REV-1737-A.

PART II - NON-TAXABLE DISTRIBUTIONS

List beneficiaries that receive non-taxable distributions.

ITEM NUMBER

Enter the next sequential number for each beneficiary.

SECTION A - SPOUSAL DISTRIBUTIONS UNDER SECTION 9113 FOR WHICH AN ELECTION TO TAX IS NOT BEING MADE

List any trust or similar arrangement, or portion thereof, for which a Schedule O election to tax is not being made. Do not list assets which pass outright to the surviving spouse as specific bequests or transfers.

SECTION B - CHARITABLE AND GOVERNMENTAL DISTRIBUTIONS

List all bequests specifically contained in the decedent's will or trust made to institutions qualifying for the charitable exemption under Section 9111(c) of the Inheritance and Estate Tax Act, and all governments qualifying for the exemption under Section 9111(b).

AMOUNT OR SHARE OF ESTATE

List the total amount or percentage share of estate for each beneficiary reported.

PART II TOTAL

Enter the total amount of Part II in the Amount or Share of Estate column. Carry this value to Page 2, Line 13 of the REV-1737-A.