



REV-1313
BUREAU OF INDIVIDUAL TAXES
PO BOX 280601
HARRISBURG, PA 17128-0601

**APPLICATION FOR REFUND
OF PENNSYLVANIA
INHERITANCE/ESTATE TAX**

INSTRUCTIONS

Complete all requested information and mail to: PA DEPARTMENT OF REVENUE, BUREAU OF INDIVIDUAL TAXES, PO BOX 280601, HARRISBURG, PA, 17128-0601. See additional instructions on the reverse side.

DECEDENT INFORMATION

Decedent Name	File Number	Date of Death	Social Security Number
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REFUND INFORMATION

Amount Requested: \$ _____

Requesting a refund of taxes reported as due on the: (check only one oval)

- Original or Supplemental Estate Return
 Transferee Return – Provide Transferee ID _____
 Remainder Return
 Estate Tax
 Joint/Transfer on Death Asset – Provide Transferee ID _____

List Receipt Number(s) of all payments made for the Return Type or Transferee ID for which you are requesting a refund.

RECEIPT NUMBER	PAYMENT AMOUNT	RECEIPT NUMBER	PAYMENT AMOUNT

If additional space is needed, attach on a separate sheet of paper.

EXPLANATION OF OVERPAYMENT

If additional space is needed, attach on a separate sheet of paper.

APPLICANT INFORMATION

Name	Email Address (optional)	Phone Number	
Street	City	State	ZIP Code

By signing below, I declare under penalty of law that the information provided is true and correct, and that the refund being requested was paid by me or a party legally represented by me.

Applicant Signature Date

Please allow six to eight weeks for the processing of your refund request.





pennsylvania
DEPARTMENT OF REVENUE

Instructions for REV-1313

Application For Refund of Pennsylvania Inheritance/Estate Tax

REV-1313 IN (EX) 07-19

REFUND INSTRUCTIONS

This application must be filed with the PA Department of Revenue within three years after payment or final determination of the tax, whichever is later. See Section 2181 (d) of the Inheritance and Estate Tax Act.

If the issue(s) involved in this refund application is/are similar to the issue(s) in any litigation pending before a court of law, file your refund request after final disposition of such pending litigation.

This application cannot be used as a substitute for an appeal from an allegedly erroneous appraisal, the disallowance of deductions or an incorrect assessment of tax. See Section 2186 of the Inheritance and Estate Tax Act for correct procedure with respect to such appeals.

If all or part of the refund amount requested with this application is the result of an issue not previously raised, and the statutory appeal provisions of Section 2186 of the Inheritance and Estate Tax Act have expired, a petition for refund may be filed with the Board of Appeals if all taxes assessed are paid in full. Such petitions should be filed with the Board of Appeals, PO BOX 281021, Harrisburg, PA 17128-1021. The petition form is available at www.boardofappeals.state.pa.us.

FORM INSTRUCTIONS

Decedent Information:

Complete all fields for the decedent's estate for which a refund is being requested.

Refund Information:

- Enter the amount being requested for refund.
- Check the oval for the return type or Transferee ID for which you are requesting a refund. A separate application should be used if you are requesting a refund on more than one return or Transferee ID. For Transferee Returns and Joint/Transfer on Death, the Transferee ID can be found on the Commonwealth Assessment Notice.
- Enter each receipt number of payments made for the return type or Transferee ID that you are requesting a refund. The receipt numbers listed must be for payments made by either the individual who paid the tax on an asset billed separately from the estate (Joint/Transfer on Death Asset or Transferee Return Type) or the party or party's assignee for the estate (the executor or administrator of the estate, or the attorney for the estate) for which the refund is being requested. If additional space is needed, attach a separate sheet of paper.

Explanation of Overpayment:

Provide the reason for the overpayment or refund. If additional space is needed, attach a separate sheet of paper.

Applicant Information:

Enter all information of the person applying for the refund.

This application must be completed and signed by the party that paid the tax or that party's assignee, the assessed individual, the administrator or executor of the estate or the attorney or correspondent of the estate. No other applicant is acceptable.