REV-1313 EX (4-10)

pennsylvania
DEPARTMENT OF REVENUE

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

APPLICATION FOR REFUND OF PENNSYLVANIA INHERITANCE/ESTATE TAX

See Instructions on Reverse

Official Use Only

_____

_____

TO: PA Department of Revenue
Bureau of Individual Taxes
PO BOX 280601
Harrisburg, PA 17128-0601

FROM:

Official Representative

Name _____

Address _____

_____

_____

Phone Number ( ) _____

E-mail Address _____

Decedent Information

Name of Decedent _____

File Number _____

Date of Death _____

Social Security Number _____

The undersigned requests a refund in the amount of $ _____ for the above-referenced decedent's estate.

REFUND REQUESTED ON:

Original or Supplemental Probate Return | Joint/Trust Assets | Remainder Return | Estate Tax

EXPLANATION OF OVERPAYMENT

_____

_____

_____

_____

_____

_____ _____
Signature Date

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

INSTRUCTIONS

This application must be signed by the party who paid the tax or his assignee; the executor or administrator of the estate; or the attorney for the estate. No other signature is acceptable.

This application must be filed with the PA Department of Revenue within two years after payment or final determination of the tax, whichever is later. See Section 2181 (d) of the 1995 Inheritance and Estate Tax Act for statutory alternatives.

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 appraisement, the disallowance of deductions or an incorrect assessment of tax. See Section 2186 of the 1995 Inheritance and Estate Tax Act for correct procedure with respect to such appeals.

If all or part of the refund amount requested within this application is claimed to be as the result of an issue not previously raised, and where 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 providing all taxes assessed are paid in full. Such requests should be filed with the Board of Appeals, PO BOX 281021, Harrisburg, PA 17128-1021. The petition form is available on the board's online petition center at www.boardofappeals.state.pa.us.