



September 18, 2001 (Reissued September 18, 2006)
Pennsylvania Inheritance Tax Ruling
No. INH-01-009
Real Property

ISSUE

In what capacity do a husband and wife own real property when the deed identifies them as husband and wife?

CONCLUSION

When the deed identifies them as husband and wife, a married couple own their share of real property as a marital unit.

FACTS

The deed to the real property at issue provides that the property was transferred to an Individual, his brother and the brother's wife as joint tenants with the right of survivorship.

DISCUSSION

Pursuant to Pennsylvania case law, when real estate is titled in the names of an individual along with two people, with the indication that the couple are husband and wife, one half of the property is owned by the marital entity, and one half by the individual. Wright Estate, 8 Fiduc. Rep. 2d 23 (O.C. Div. Montg. 1987). Therefore, decedent and her husband together owned one half of the real property in question, and the third party owned one half. Upon decedent's death, her interest in the real property passed to her husband alone, by operation of law. Inheritance tax is not due on that transfer of her undivided ownership of one half of the property. 72 P.S. §§ 9106, 9108(b).