

Instructions for REV-1513 Schedule J

Beneficiaries

REV-1513 EX (02-15)

GENERAL INFORMATION

PURPOSE OF SCHEDULE

Use REV-1513 Schedule J to report all beneficiaries and their relationship to the decedent.

FORM INSTRUCTIONS

Estate of

Enter the complete name of the estate as shown on REV-1500, Pennsylvania Inheritance Tax Return.

File Number

Enter the file number of the estate assigned by the Register of Wills as shown on REV-1500, Pennsylvania Inheritance Tax Return.

GENERAL INSTRUCTIONS

Description


I. Taxable Distributions. List the name, address and the relationship to the decedent of each beneficiary.


The amount or share that each beneficiary is entitled to receive must be listed. If assets pass under the terms of

a trust as defined by Section 9113(a), the name, address and the relationship to the decedent of each potential remainder trust beneficiary must be listed.

II. Non-Taxable Distributions


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 is not being made. Do not list assets, which pass outright to the surviving spouse as specific bequests or transfers.

 **IMPORTANT:** Do not report amounts calculated as a life estate for the surviving spouse, specific bequests to the spouse, and amounts that the spouse is the beneficiary on Part II of this schedule. Those amounts would be placed in Part I of this schedule.

 **NOTE:** You must fill out REV-1649, Schedule O if there is a sole use spousal trust.

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). If the institution is not listed in the Cumulative List of Organizations, Publication 78, Internal Revenue Service, submit a copy of the federal exemption.

 **IMPORTANT:** Bequests must be specifically contained in the will or trust instrument in order to qualify as a charitable bequest.

When there are no qualified beneficiaries to receive the net proceeds of the estate by will or by intestate share, the Commonwealth of Pennsylvania is the statutory heir under Section 2106 of the Probate, Estate & Fiduciaries Code. In such cases, indicate "Commonwealth of PA, Statutory Heir" in Section II, Part B., Charitable and Governmental Distributions, along with the amount which will be distributed.

Total of Part II

Enter total non-taxable distributions on Line 13, Page 2 of REV-1500.