

ESTATES AND TRUSTS WORKSHEET (Keep for your records)

PART A. 2009 PA ESTIMATED TAX WORKSHEET

- 1 Enter the expected 2009 PA taxable income for the estate or trust. 1 _____
- 2 Estimated 2009 deductions for distributions. 2 _____
- 3 Estimated 2009 PA taxable estate or trust income. Subtract line 2 from line 1. 3 _____
- 4 Estimated 2009 PA estate or trust tax. Multiply line 3 by 3.07% (0.0307). 4 _____
- 5 Estimated Nonresident Tax Withheld if the estate or trust is a shareholder in
 a PA S corporation. For a NONRESIDENT estate or trust ONLY. 5 _____
- 6 Estimated Credit for Income Tax Paid to Other States. 6 _____
- 7 Estimated PA Employment Incentive Payment Credits. 7 _____
- 8 Estimated PA Jobs Creation Tax Credit. 8 _____
- 9 Estimated PA Research and Development Tax Credit. 9 _____
- 10 Estimated PA Film Production Tax Credit. 10 _____
- 11 Estimated PA Organ and Bone Marrow Donor Tax Credit. 11 _____
- 12 Estimated PA Keystone Innovation Zone Tax Credit. 12 _____
- 13 Estimated PA Resource Enhancement and Protection Tax Credit. 13 _____
- 14 Estimated PA Neighborhood Assistance Program Tax Credit. 14 _____
- 15 Estimated PA Strategic Development Area Jobs Creation Tax Credit. 15 _____
- 16 Estimated PA Educational Improvement Tax Credit. 16 _____
- 17 Estimated PA Alternative Energy Production Tax Credit. 17 _____
- 18 Estimated Other PA Tax Withheld. 18 _____
- 19 Total Estimated Credits. Add lines 5 through 18. 19 _____
- 20 **TOTAL 2009 ESTATE OR TRUST ESTIMATED TAX.** Subtract line 19 from line 4. 20 _____
- 21 Enter 90% of line 20. 21 _____
- 22 Enter 100% of the 2008 net PA taxable income of the estate or trust,
 after the distributions deductions, from its PA-41. (\$0 if no return filed in 2008) 22 _____
- 23 Figure the tax on the amount on line 22 using the 3.07% (0.0307) tax rate. 23 _____
- 24 **TOTAL REQUIRED ANNUAL ESTIMATED TAX FOR THE ESTATE OR TRUST.**
 Enter the smaller of line 21 or 23. 24 _____

NOTE: If line 24 is less than \$246, the estate or trust generally does not have to make estimated tax payments.

CAUTION: If line 24 is less than \$246, the estate or trust may still be subject to estimated underpayment penalties if the estate or trust's tax liability for 2009 after payments and credits is more than \$246. If the estate or trust has unexpected income or income grows to an amount in excess of \$8,000 with no payments or credits being scheduled for the tax year, the estate or trust should immediately file an amended declaration and make estimated tax payments accordingly.

NOTE. The Department will apply the credit from 2008 Form PA-41 as of the due date of the 2008 Form PA-41. If the 2008 credit is greater than the first 2009 installment payment, it is not necessary to file the first estimated form. The Department does not require a 2009 estimated form until you must make a PA PIT estimated installment payment on behalf of the estate or trust.

PART B. 2009 AMENDED PA ESTIMATED TAX SCHEDULE (USE IF ESTIMATED TAX CHANGES DURING THE YEAR)

- 1 Amended estimated tax. 1 _____
- 2 Amount of 2008 overpayment applied to 2009 estimated tax and payments to date. 2 _____
- 3 Estimated tax payments to date. 3 _____
- 4 Total (add lines 2 and 3). 4 _____
- 5 Unpaid balance (subtract line 4 from line 1). 5 _____

PART C. 2009 RECORD OF ESTIMATED TAX PAYMENTS

Payment Number	(a) Date	(b) Amount	(c) 2008 Overpayment credit applied	(d) Total amount paid and credited [add (b) and (c)]
1				
2				
3				
4				
Total				

PA DEPARTMENT OF REVENUE DISTRICT OFFICES

NOTE: A district office's location may change. Please call to verify the address before visiting a district office. Office hours are 8:30 a.m. to 5 p.m.

ALTOONA

STE 204
CRICKET FIELD PLZ
615 HOWARD AVE
ALTOONA PA 16601-4867
(814) 946-7310

BETHLEHEM

44 E BROAD ST
BETHLEHEM PA 18018-5998
(610) 861-2000

CHESTER

6TH FL STE 601
419 AVENUE OF THE STATES
CHESTER PA 19013
(215) 560-2056

ERIE

448 W 11TH ST
ERIE PA 16501-1501
(814) 871-4491

GREENSBURG

SECOND FL
15 W THIRD ST
GREENSBURG PA 15601-3003
(724) 832-5386

HARRISBURG

LOBBY
STRAWBERRY SQ
HARRISBURG PA 17128-0101
(717) 783-1405

JOHNSTOWN

425 MAIN ST
JOHNSTOWN PA 15901-1808
(814) 533-2495

NEW CASTLE

103 S MERCER ST
NEW CASTLE PA 16101-3849
(724) 656-3203

NORRISTOWN

SECOND FL
STONY CREEK OFFICE CENTER
151 W MARSHALL ST
NORRISTOWN PA 19401-4739
(610) 270-1780

PHILADELPHIA

STE 204
110 N 8TH ST
PHILADELPHIA PA 19106
(215) 560-2056

PHILADELPHIA

ACDMY PLZ SHPG CTR
3240 RED LION RD
PHILADELPHIA PA 19114
(215) 560-2056

PITTSBURGH

RM 104
STATE OFFICE BLDG
300 LIBERTY AVE
PITTSBURGH PA 15222-1210
(412) 565-7540

POTTSVILLE

115 S CENTRE ST
POTTSVILLE PA 17901-3047
(570) 621-3175

READING

STE 239
625 CHERRY ST
READING PA 19602-1186
(610) 378-4401

SCRANTON

RM 200
SAMTERS BLDG
101 PENN AVE
SCRANTON PA 18503-1970
(570) 963-4585

SUNBURY

535 CHESTNUT ST
SUNBURY PA 17801-2834
(570) 988-5520

WILLIAMSPORT

440 LITTLE LEAGUE BLVD
WILLIAMSPORT PA 17701-5055
(570) 327-3475

YORK

140 N DUKE ST
YORK PA 17401-1110
(717) 845-6661