

## ESTATES AND TRUSTS WORKSHEET (Keep for your records.)

### PART A. 2012 PA ESTIMATED TAX WORKSHEET

1. Enter the expected 2012 PA taxable income for the estate or trust. . . . . 1. \_\_\_\_\_
2. Estimated 2012 deductions for distributions. . . . . 2. \_\_\_\_\_
3. Estimated 2012 PA taxable estate or trust income. Subtract Line 2 from Line 1. . . . . 3. \_\_\_\_\_
4. Estimated 2012 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 Job 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 Job Creation Tax Credit. . . . . 15. \_\_\_\_\_
16. Estimated PA Educational Improvement Tax Credit. . . . . 16. \_\_\_\_\_
17. Estimated PA Keystone Special Development Zone Tax Credit. . . . . 17. \_\_\_\_\_
18. Other PA Schedule OC Credit not listed above. . . . . 18. \_\_\_\_\_
19. Estimated Other PA Tax Withheld. . . . . 19. \_\_\_\_\_
20. Total Estimated Credits. Add Lines 5 through 19. . . . . 20. \_\_\_\_\_
21. **TOTAL 2012 ESTATE OR TRUST ESTIMATED TAX.** Subtract Line 20 from Line 4. . . . . 21. \_\_\_\_\_
22. Enter 90% of Line 21. . . . . 22. \_\_\_\_\_
23. Enter 100% of the 2011 net PA taxable income of the estate or trust,  
 after the distributions deductions, from its PA-41. (\$0 if no return filed in 2011) . . . . . 23. \_\_\_\_\_
24. Figure the tax by multiplying Line 23 by 3.07% (0.0307). . . . . 24. \_\_\_\_\_
25. **TOTAL REQUIRED ANNUAL ESTIMATED TAX FOR THE ESTATE OR TRUST.**  
 Enter the smaller of Line 22 or 24. . . . . 25. \_\_\_\_\_

**NOTE:** If Line 25 is less than \$246, the estate or trust generally does not have to make estimated tax payments.

**CAUTION:** If Line 25 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 2012 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 2011 Form PA-41 as of the due date of the 2011 Form PA-41. If the 2011 credit is greater than the first 2012 installment payment, it is not necessary to file the first estimated form. The department does not require a 2012 estimated form until you must make a PA PIT estimated installment payment on behalf of the estate or trust.

### PART B. 2012 AMENDED PA ESTIMATED TAX SCHEDULE (USE IF ESTIMATED TAX CHANGES DURING THE YEAR)

1. Amended estimated tax. . . . . 1. \_\_\_\_\_
2. Amount of 2011 overpayment applied to 2012 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. 2012 RECORD OF ESTIMATED TAX PAYMENTS

Payment number	(a) Date	(b) Amount	(c) 2011 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:** Please call ahead to verify a district office's address and its services or visit the department's website at [www.revenue.state.pa.us](http://www.revenue.state.pa.us) for information. Taxpayer assistance hours are 9 a.m. to noon and from 1 to 4 p.m.

## **BETHLEHEM**

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

## **CHESTER**

6TH FL STE 602  
419 AVENUE OF THE STATES  
CHESTER PA 19013-4451  
**610-619-8018**

## **ERIE**

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

## **GREENSBURG**

SECOND FL  
15 W THIRD ST  
GREENSBURG PA 15601-3003  
**724-832-5283**

## **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 204A  
110 N 8TH ST  
PHILADELPHIA PA 19107-2412  
**215-560-2056**

## **PHILADELPHIA**

ACDMY PLZ SHPG CTR  
3240 RED LION RD  
PHILADELPHIA PA 19114-1109  
**215-821-1860**

## **PITTSBURGH**

411 7TH AVE - ROOM 420  
PITTSBURGH PA 15219-1905  
**412-565-7540**

## **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**