INSTRUCTIONS FOR ESTIMATING
PA FIDUCIARY INCOME TAX FOR (ESTATES AND TRUSTS ONLY)

PART 1. WHO MUST MAKE ESTIMATED TAX PAYMENTS
Fiduciaries of estates and trusts must make PA estimated tax payments if they reasonably expect that the estate or trust will earn, receive, or realize income of $8,000 ($246 in tax) for 2015, and they reasonably expect the credits will be less than the smaller of:
• 90 percent of the tax to be shown on the estate or trust’s 2015 tax return; or
• 100 percent of the product of multiplying the net PA taxable income shown on the 2014 PA-41 return by 3.07 percent (0.0307).

NOTE: Fiduciaries may also follow federal rules in determining the amount of quarterly estimated payments due.

The department only requires that estates (or trusts that receive the residue of a probate estate) make estimated payments beginning with taxable years ending two or more years after the decedent’s death.

NOTE: An estate or trust that receives its income unevenly throughout the year may be able to lower or eliminate the amount of its required estimated tax payment for one or more periods by using the annualized income installment method. See Annualized Income Method below. When income is earned unevenly throughout the year, complete and include with your Form PA-41, Fiduciary Income Tax Return, Form REV-1630F, Underpayment of Estimated Tax by Fiduciaries, to determine if you owe or do not owe estimated underpayment penalty. Fiduciaries that have taxable income of $8,000 for a tax year in which estimated payments are due will be subject to estimated underpayment penalties for all estimated payment periods in which an estimated payment is not made, or is underpaid, and no exceptions are met for that period, even if the calculated annualized income for those periods is less than an annualized income amount of $8,000. Underpayment penalties will accrue for those periods until such estimated tax payments are received.

CAUTION: Fiduciaries cannot use the prior year PA-41, Fiduciary Income Tax Return, tax liability as this year’s estimated tax to avoid underpayment penalty. The estimated tax rules apply to:
• Resident estates or trusts; and
• Nonresident estates or trusts that expect to have taxable income from sources within Pennsylvania.

Use these instructions and the REV-414(F), Estates and Trusts Worksheet, in the Declaration of Estimated Personal Income Tax forms, to determine if you owe or do not owe estimated tax for the estate or trust with the first payment or pay in installments when due.

PART 3. PA-40ES FIDUCIARY AND PA-40ESR (F/C) DECLARATION OF ESTIMATED PERSONAL INCOME TAX
Fiduciaries filing declarations for the first time should use the PA-40ESR (F/C) form. Thereafter, the PA Department of Revenue will supply preaddressed PA-40ES Fiduciary forms. Failure to receive department-provided forms does not relieve taxpayers from filing and paying the tax.

If you do not receive the preprinted PA-40ES Fiduciary forms or they are lost or damaged, use the PA-40ESR (F/C) form. See forms ordering information in Part 7.

PART 4. HOW TO COMPLETE AND USE THE DECLARATION OF ESTIMATED PERSONAL INCOME TAX FORM
PA-40ESR (F/C)
Complete the name and identification information on the left-hand side of the coupon. In the middle column, fill in the oval to indicate the account is a fiduciary account. In the right-hand column, enter the fiscal year information, if applicable, as well as the amount of payment or declaration of tax (see instructions in the following paragraph for specific information about how to complete these lines).

PA-40ES
There is a separate PA-40ES Fiduciary form for each due date. The due date is in the upper right corner. Please use the PA-40ES Fiduciary form with the correct due date. Complete and submit the form only when making a payment. To complete the declaration form and pay the estimated tax due:
• Enter the amount calculated on Line 26 of the REV-414 (F), Estates and Trusts Worksheet, in the Declaration of Estimated Tax Block.

ANNUALIZED INCOME METHOD

<table>
<thead>
<tr>
<th>If the estate or trust first meets the requirement to make estimated tax payments:</th>
<th>The number of required installments is:</th>
<th>And you pay the following percentages of the estimated tax by the date shown:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fiscal year filers</td>
<td>Calendar year filers</td>
<td>15th day of the 4th month or Apr. 15, 2015</td>
</tr>
<tr>
<td>Before the 1st day of the 3rd month of the tax year</td>
<td>Before March 1, 2015</td>
<td>4</td>
</tr>
<tr>
<td>After the last day of the 2nd month and before the 1st day of the 5th month of the tax year</td>
<td>After Feb. 28, 2015, and before May 1, 2015</td>
<td>3</td>
</tr>
<tr>
<td>After the last day of the 4th month and before the 1st day of the 6th month of the tax year</td>
<td>After April 30, 2015, and before Aug. 1, 2015</td>
<td>2</td>
</tr>
<tr>
<td>After the last day of the 7th month and before the 1st day of the 12th month</td>
<td>After July 31, 2015, and before Dec. 1, 2015</td>
<td>1</td>
</tr>
</tbody>
</table>

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- Enter the amount you are remitting in the Amount of Your Payment area. The Amount of Your Payment is usually determined by taking the Declaration of Estimated Tax block divided by 4. Carryover credits from the previous tax year are deemed to be estimated tax payments made for the first period estimated taxes are due and should be subtracted from the payment amount for that period. Any carryover credit in excess of the amount of estimated taxes due for the first or subsequent period should be subtracted from the second or subsequent period estimated taxes due;
- Make the check or money order payable to the "PA Dept. of Revenue”;
- Write the estate or trust’s tax identification number and “2015 estimated tax payment” on the check or money order;
- Do not staple or attach the payment to the declaration;
- Mail the declaration and check using the enclosed label provided for your convenience. A preaddressed form and label are provided for each payment;
- Fill in the record of estimated tax payments in Part C of the REV-414(F) Estates and Trusts Worksheet.

Do not use the PA-40ESR (F/C) form or any other facsimile form when you can use the preprinted PA-40ES Fiduciary form. Use only the properly dated form for each installment payment.

**IMPORTANT:**
The department personalizes each PA-40ES Fiduciary Declaration of Estimated Fiduciary Personal Income Tax form with the name and address of the estate or trust. NOTE: DO NOT USE SOCIAL SECURITY NUMBERS. The PA-40ES Fiduciary forms also have a unique line of information, including an encrypted version of the estate or trust’s federal EIN, that the department uses to post the estimated payment. DO NOT GIVE THE PREPRINTED FORMS TO ANY OTHER TAXPAYER. THIS MAY CAUSE THE PAYMENT TO BE APPLIED TO ANOTHER ESTATE OR TRUST’S ACCOUNT.

DO NOT MAKE CORRECTIONS ON THE PA-40ES FIDUCIARY FORMS. IF THE PREPRINTED INFORMATION IS INCORRECT, COMPLETE A PA-40ES CORRECTION FORM, (REV-459) and mail it to:

PA DEPARTMENT OF REVENUE  
BUREAU OF INDIVIDUAL TAXES  
PIT DELINQUENT TAX DIVISION  
PO BOX 280510  
HARRISBURG PA 17128-0510

**DO NOT SEND PAYMENTS TO THIS ADDRESS**

To control costs, the department will only provide new estimated forms when you make a change to the taxpayer’s name. The department will make address changes on the next year's estimated forms.

**PART 5. AMENDING ESTIMATED TAX PAYMENTS**
The estate or trust may have a change in income, credits or its distribution deduction during the year that requires it to change or amend the estimated tax and payments. To change or amend estimated tax liability and subsequent payments, first refigure the estimated tax using the REV-414(F), Estates and Trusts Worksheet. Then subtract any estimated payments already paid. Make the remaining installment payments using the instructions for payment due dates shown on the front.

**PART 6. WHEN A PENALTY IS APPLIED**
In some cases, an estate or trust may owe an interest penalty. PA law imposes this penalty on each underpayment for the number of days that it remains unpaid, but not beyond the due date for the tax return.

- **DO NOT SEND PAYMENTS TO THIS ADDRESS.**

Send written requests for the PA-40ESR(F/C) form to:

PA DEPARTMENT OF REVENUE  
TAX FORMS SERVICE UNIT  
711 GIBSON BOULEVARD  
HARRISBURG PA 17104-3218

**DO NOT SEND PAYMENTS TO THIS ADDRESS.**

Send written requests for preprinted PA-40ES Fiduciary forms to:

PA DEPARTMENT OF REVENUE  
BUREAU OF INDIVIDUAL TAXES  
PIT DELINQUENT TAX DIVISION  
PO BOX 280510  
HARRISBURG PA 17128-0510

**DO NOT SEND PAYMENTS TO THIS ADDRESS.**

You may also contact a Revenue district office for forms or assistance. These offices are listed on the reverse side of the REV-414 (F), Estates and Trusts Worksheet.