PART A. 2015 PA ESTIMATED TAX WORKSHEET

1. Enter the expected 2015 PA taxable income for the estate or trust.  
2. Estimated 2015 deductions for distributions.  
4. Estimated 2015 PA estate or trust tax. Multiply Line 3 by 3.07% (0.0307).  
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.  
6. Estimated Credit for Income Tax Paid to Other States.  
7. Estimated PA Employment Incentive Payment Credits.  
8. Estimated PA Job Creation Tax Credit.  
9. Estimated PA Research and Development Tax Credit.  
10. Estimated PA Film Production Tax Credit.  
11. Estimated PA Keystone Innovation Zone Tax Credit.  
13. Estimated PA Neighborhood Assistance Program Tax Credit.  
14. Estimated PA Strategic Development Area Job Creation Tax Credit.  
15. Estimated PA Educational Improvement Tax Credit.  
16. Estimated PA Keystone Special Development Zone Tax Credit.  
17. Estimated PA Historic Preservation Incentive Tax Credit.  
18. Estimated PA Community-Based Services Tax Credit.  
19. Other PA Schedule OC Credits not listed above.  
20. Estimated Other PA Tax Withheld.  
22. TOTAL 2015 ESTATE OR TRUST ESTIMATED TAX. Subtract Line 21 from Line 4.  
23. Enter 90% of Line 22.  
24. Enter 100% of the 2014 net PA taxable income of the estate or trust, after the distributions deductions, from its PA-41. ($0 if no return filed in 2014)  
25. Figure the tax by multiplying Line 24 by 3.07% (0.0307).  
26. TOTAL REQUIRED ANNUAL ESTIMATED TAX FOR THE ESTATE OR TRUST. Enter the smaller of Line 23 or 25.  

NOTE: If Line 26 is less than $246, the estate or trust generally does not have to make estimated tax payments. CAUTION: If Line 26 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 2015 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 the 2014 PA-41 form as of the due date of the 2014 PA-41 form. If the 2014 credit is greater than the first 2015 installment payment, it is not necessary to file the first estimated form. The department does not require a 2015 estimated form until you must make a PA PIT estimated installment payment on behalf of the estate or trust.

PART B. 2015 AMENDED PA ESTIMATED TAX SCHEDULE (USE IF ESTIMATED TAX CHANGES DURING THE YEAR)

1. Amended estimated tax.  
2. Amount of 2014 overpayment applied to 2015 estimated tax and payments to date.  
3. Estimated tax payments to date.  
4. Total (add Lines 2 and 3).  
5. Unpaid balance (subtract Line 4 from Line 1).  

PART C. 2015 RECORD OF ESTIMATED TAX PAYMENTS

<table>
<thead>
<tr>
<th>Payment number</th>
<th>(a) Date</th>
<th>(b) Amount</th>
<th>(c) 2014 overpayment credit applied</th>
<th>(d) Total amount paid and credited [add (b) and (c)]</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
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<td>2</td>
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<tr>
<td>Total</td>
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</tbody>
</table>
## 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 for information. Taxpayer assistance hours are 8:30 a.m. to 5 p.m.

### Bethlehem
- **Address:** 44 E BROAD ST
- **City:** Bethlehem
- **State:** PA
- **Zip Code:** 18018-5998
- **Phone:** 610-861-2000

### Chester
- **Address:** 6TH FL STE 602
- **City:** Chester
- **State:** PA
- **Zip Code:** 19013-4451
- **Phone:** 610-619-8018

### Erie
- **Address:** 448 W 11TH ST
- **City:** Erie
- **State:** PA
- **Zip Code:** 16501-1501
- **Phone:** 814-871-4491

### Greensburg
- **Address:** SECOND FL
- **City:** Greensburg
- **State:** PA
- **Zip Code:** 15601-3003
- **Phone:** 724-832-5283

### Harrisburg
- **Address:** LOBBY
- **City:** Harrisburg
- **State:** PA
- **Zip Code:** 17128-0101
- **Phone:** 717-783-1405

### Johnstown
- **Address:** 425 MAIN ST
- **City:** Johnstown
- **State:** PA
- **Zip Code:** 15901-1808
- **Phone:** 814-533-2495

### Norristown
- **Address:** SECOND FL
- **City:** Norristown
- **State:** PA
- **Zip Code:** 19401-4739
- **Phone:** 610-270-1780

### Philadelphia
- **Address:** STE 204A
- **City:** Philadelphia
- **State:** PA
- **Zip Code:** 19107-2412
- **Phone:** 215-560-2056

### Pittsburgh – Downtown
- **Address:** 411 7TH AVE - ROOM 420
- **City:** Pittsburgh
- **State:** PA
- **Zip Code:** 15219-1905
- **Phone:** 412-565-7540

### Pittsburgh – Greentree
- **Address:** 11 PARKWAY CTR STE 175
- **City:** Pittsburgh
- **State:** PA
- **Zip Code:** 15220-3623
- **Phone:** 412-929-0614

### Reading
- **Address:** STE 239
- **City:** Reading
- **State:** PA
- **Zip Code:** 19602-1186
- **Phone:** 610-378-4401

### Scranton
- **Address:** ROOM 207 BANK TOWERS
- **City:** Scranton
- **State:** PA
- **Zip Code:** 18503-1427
- **Phone:** 570-963-4585

### Sunbury
- **Address:** 535 CHESTNUT ST
- **City:** Sunbury
- **State:** PA
- **Zip Code:** 17801-2834
- **Phone:** 570-988-5520