

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

### PART A. 2017 PA ESTIMATED TAX WORKSHEET

1. Enter the expected 2017 PA taxable income for the estate or trust. . . . . 1. \_\_\_\_\_
2. Estimated 2017 deductions for distributions. . . . . 2. \_\_\_\_\_
3. Estimated 2017 PA taxable estate or trust income. Subtract Line 2 from Line 1. . . . . 3. \_\_\_\_\_
4. Estimated 2017 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 Keystone Innovation Zone Tax Credit. . . . . 11. \_\_\_\_\_
12. Estimated PA Resource Enhancement and Protection Tax Credit. . . . . 12. \_\_\_\_\_
13. Estimated PA Neighborhood Assistance Program Tax Credit. . . . . 13. \_\_\_\_\_
14. Estimated PA Educational Improvement Tax Credit. . . . . 14. \_\_\_\_\_
15. Estimated PA Opportunity Scholarship Tax Credit. . . . . 15. \_\_\_\_\_
16. Estimated PA Keystone Special Development Zone Tax Credit. . . . . 16. \_\_\_\_\_
17. Estimated PA Historic Preservation Incentive Tax Credit. . . . . 17. \_\_\_\_\_
18. Estimated PA Community-Based Services Tax Credit. . . . . 18. \_\_\_\_\_
19. Estimated PA Organ and Bone Marrow Donor Tax Credit. . . . . 19. \_\_\_\_\_
20. Estimated PA Coal Refuse Energy and Reclamation Tax Credit. . . . . 20. \_\_\_\_\_
21. Other PA Schedule OC Credits not listed above. . . . . 21. \_\_\_\_\_
22. Estimated Other PA Tax Withheld. . . . . 22. \_\_\_\_\_
23. Total Estimated Credits. Add Lines 5 through 22. . . . . 23. \_\_\_\_\_
24. **TOTAL 2017 ESTATE OR TRUST ESTIMATED TAX.** Subtract Line 23 from Line 4. . . . . 24. \_\_\_\_\_
25. Enter 90% of Line 24. . . . . 25. \_\_\_\_\_
26. Enter 100% of the 2016 net PA taxable income of the estate or trust, after the distributions deductions, from its PA-41. (\$0 if no return filed in 2016) . . . . . 26. \_\_\_\_\_
27. Figure the tax by multiplying Line 26 by 3.07% (0.0307). . . . . 27. \_\_\_\_\_
28. **TOTAL REQUIRED ANNUAL ESTIMATED TAX FOR THE ESTATE OR TRUST.** Enter the smaller of Line 25 or 27. . . . . 28. \_\_\_\_\_

**NOTE:** If Line 28 is less than \$246, the estate or trust generally does not have to make estimated tax payments.

**CAUTION:** If Line 28 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 2017 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 2016 PA-41 form as of the due date of the 2016 PA-41 form. If the 2016 credit is greater than the first 2017 installment payment, it is not necessary to file the first estimated form. The department does not require a 2017 estimated form until you must make a PA PIT estimated installment payment on behalf of the estate or trust.

### PART B. 2017 AMENDED PA ESTIMATED TAX SCHEDULE (USE IF ESTIMATED TAX CHANGES DURING THE YEAR)

1. Amended estimated tax. . . . . 1. \_\_\_\_\_
2. Amount of 2016 overpayment applied to 2017 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. 2017 RECORD OF ESTIMATED TAX PAYMENTS

Payment number	(a) Date	(b) Amount	(c) 2016 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.pa.gov](http://www.revenue.pa.gov) for information. Taxpayer assistance hours are 8:30 a.m. to 5 p.m.

## **ALLENTOWN**

STE 4  
555 UNION BLVD  
ALLENTOWN PA 18109-3389  
**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**

## **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 – DOWNTOWN**

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

## **PITTSBURGH – GREENTREE**

11 PARKWAY CTR STE 175  
875 GREENTREE RD  
PITTSBURGH PA 15220-3623  
**412-929-0614**

## **READING**

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

## **SCRANTON**

ROOM 207 BANK TOWERS  
207 WYOMING AVE  
SCRANTON PA 18503-1427  
**570-963-4585**

## **SUNBURY**

535 CHESTNUT ST  
SUNBURY PA 17801-2834  
**570-988-5520**