**PART A. 2018 PA ESTIMATED TAX WORKSHEET**

1. Enter the expected 2018 PA taxable income for the estate or trust.  
2. Estimated 2018 deductions for distributions.  
4. Estimated 2018 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 Educational Improvement Tax Credit.  
15. Estimated PA Opportunity Scholarship Tax Credit.  
16. Estimated PA Keystone Special Development Zone Tax Credit.  
17. Estimated PA Historic Preservation Incentive Tax Credit.  
18. Estimated PA Organ and Bone Marrow Donor Tax Credit.  
19. Estimated PA Coal Refuse Energy and Reclamation Tax Credit.  
20. Estimated Mixed Use Development Tax Credit.  
21. Other PA Schedule OC Credits not listed above.  
22. Estimated Other PA Tax Withheld.  
23. Total Estimated Credits. Add Lines 5 through 22.  
24. **TOTAL 2018 ESTATE OR TRUST ESTIMATED TAX.** Subtract Line 23 from Line 4.  
25. Enter 90% of Line 24.  
26. Enter 100% of the 2017 net PA taxable income of the estate or trust, after the distributions deductions, from its PA-41. ($0 if no return filed in 2017)  
27. Figure the tax by multiplying Line 26 by 3.07% (0.0307).  
28. **TOTAL REQUIRED ANNUAL ESTIMATED TAX FOR THE ESTATE OR TRUST.** Enter the smaller of Line 25 or 27.  

**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 2018 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 2017 PA-41 form as of the due date of the 2017 PA-41 form. If the 2017 credit is greater than the first 2018 installment payment, it is not necessary to file the first estimated form. The department does not require a 2018 estimated form until you must make a PA PIT estimated installment payment on behalf of the estate or trust.

---

**PART B. 2018 AMENDED PA ESTIMATED TAX SCHEDULE (USE IF ESTIMATED TAX CHANGES DURING THE YEAR)**

1. Amended estimated tax.  
2. Amount of 2017 overpayment applied to 2018 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. 2018 RECORD OF ESTIMATED TAX PAYMENTS**

<table>
<thead>
<tr>
<th>Payment number</th>
<th>(a) Date</th>
<th>(b) Amount</th>
<th>(c) 2017 overpayment credit applied</th>
<th>(d) Total amount paid and credited [add (b) and (c)]</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
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 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

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

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