

PART A. 2018 PA ESTIMATED TAX WORKSHEET

1. Enter the expected 2018 PA taxable income for the estate or trust. 1. _____
2. Estimated 2018 deductions for distributions. 2. _____
3. Estimated 2018 PA taxable estate or trust income. Subtract Line 2 from Line 1. 3. _____
4. Estimated 2018 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 Organ and Bone Marrow Donor Tax Credit. 18. _____
19. Estimated PA Coal Refuse Energy and Reclamation Tax Credit. 19. _____
20. Estimated Mixed Use Development 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 2018 ESTATE OR TRUST ESTIMATED TAX.** Subtract Line 23 from Line 4. 24. _____
25. Enter 90% of Line 24. 25. _____
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) 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 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. 1. _____
2. Amount of 2017 overpayment applied to 2018 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. 2018 RECORD OF ESTIMATED TAX PAYMENTS				
Payment number	(a) Date	(b) Amount	(c) 2017 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 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