## PART A. 2019 PA ESTIMATED TAX WORKSHEET

1. Enter the expected 2019 PA taxable income for the estate or trust. ......................... 1. 
5. Estimated Nonresident Tax Withheld if the estate or trust is a shareholder in a PA S corporation; partner in a partnership; or beneficiary in an estate or trust. Also include any estimated PA tax withholding to be reported on federal Form 1099-MISC. For a NONRESIDENT estate or trust ONLY. ................................................................. 5. 
7. Estimated PA Employment Incentive Payment Credits. ........................................ 7. 
8. Estimated PA Job Creation Tax Credit. ................................................................. 8. 
10. Estimated PA Film Production Tax Credit. ......................................................... 10. 
11. Estimated PA Keystone Innovation Zone Tax Credit. ....................................... 11. 
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. 
22. Estimated PA Video Game Production Tax Credit. ........................................... 22. 
23. Estimated PA Waterfront Development Tax Credit. ......................................... 23. 
26. Other PA Schedule OC Credits not listed above. ........................................... 26. 
27. Estimated Other PA Tax Withheld. ................................................................. 27. 
28. Total Estimated Credits. Add Lines 5 through 27. ........................................... 28. 
29. TOTAL 2019 ESTATE OR TRUST ESTIMATED TAX. Subtract Line 28 from Line 4. .... 29. 
30. Enter 90% of Line 29. ....................................................................................... 30. 
31. Enter 100% of the 2018 net PA taxable income of the estate or trust, after the distributions deductions, from its PA-41. ($0 if no return filed in 2018) .... 31. 
32. Figure the tax by multiplying Line 31 by 3.07% (0.0307). ................................. 32. 
33. TOTAL REQUIRED ANNUAL ESTIMATED TAX FOR THE ESTATE OR TRUST. Enter the smaller of Line 30 or 32. ................................................................. 33. 

**NOTE:** If Line 33 is less than $246, the estate or trust generally does not have to make estimated tax payments.

**CAUTION:** If Line 33 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 2019 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 2018 PA-41 form as of the due date of the 2018 PA-41 form. If the 2018 credit is greater than the first 2019 installment payment, it is not necessary to file the first estimated form. The department does not require a 2019 estimated form until you must make a PA PIT estimated installment payment on behalf of the estate or trust.
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.

**PA DEPARTMENT OF REVENUE DISTRICT OFFICES**

### 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**

- **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
- **610-378-4405**

- **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**

**PART B. 2019 AMENDED PA ESTIMATED TAX SCHEDULE (USE IF ESTIMATED TAX CHANGES DURING THE YEAR)**

1. Amended estimated tax ................................................................. 1. ___________  
2. Amount of 2018 overpayment applied to 2019 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. 2019 RECORD OF ESTIMATED TAX PAYMENTS**

<table>
<thead>
<tr>
<th>Payment number</th>
<th>(a) Date</th>
<th>(b) Amount</th>
<th>(c) 2018 overpayment credit applied</th>
<th>(d) Total amount paid and credited [add (b) and (c)]</th>
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<tbody>
<tr>
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