

Instructions for Estimating PA Fiduciary Income Tax

For Estates and Trusts Only

REV-413 (F) IN 12-19

WHAT'S NEW

Beginning with estimated tax payment coupons for tax years beginning after Jan. 1, 2020, the department will no longer mail preprinted estimated coupon packets to fiduciary taxpayers. The department notified fiduciary taxpayers of this change via various methods and media platforms. Fiduciary taxpayers must either prepare and print their own PA-40 ES (F/C), Declaration of Estimated Tax or Estimated Withholding Tax for Fiduciaries, Partnerships & Other Pass Through Entities, (estimated tax payment or estimated withholding tax payment coupons) from the fill-in form on the department's website or obtain blank copies of the form from the department.

The REV-413 (F) instructions have been rewritten and/or reorganized to add clarity for determining the amount of estimated tax payments, who is required to make estimated tax payments and when the estimated tax payments are required to be made. The instructions have also been reformatted with new headings and line-by-line instructions have been added for the REV-414 (F), Estates and Trusts Worksheet for PA Estimated Tax, and PA-40 ES (F/C), Declaration of Estimated Tax or Estimated Withholding Tax for Fiduciaries, Partnerships & Other Pass Through Entities.

The Employment Incentive Payment (EIP) Credit has been removed from the REV-414 (F), Estates and Trusts Worksheet for PA Estimated Taxes. The unused amounts of previously awarded EIP credits can no longer be carried forward. The REV-414 (F) also now uses Sections instead of Parts for identifying different areas of the worksheet.

GENERAL INFORMATION

PURPOSE


The REV-413 (F) is used by an estate or trust for determining if it is required to make estimated tax payments, the amount of its estimated tax liability, the amount of its estimated tax payments, and when its estimated tax payments are due. The REV-413 (F) also provides the instructions for the REV-414 (F), Estates and Trusts Worksheet for PA Estimated Tax and the PA-40 ES (F/C), Declaration of Estimated Tax or Estimated Withholding Tax for Fiduciaries, Partnerships & Other Pass Through Entities.

FORMS REQUIRED TO MAKE ESTIMATED TAX PAYMENTS

Fiduciaries of estates and trusts required to make estimated tax payments should obtain and complete the REV-414 (F), 2020 Estates and Trusts worksheet for PA Estimated Tax and

the PA-40 ES (F/C), Declaration of Estimated Tax or Estimated Withholding Tax for Fiduciaries, Partnerships & Other Pass Through Entities. Instructions for both forms are included within this document. The forms may be obtained from the links provided above or by contacting the department's Forms Ordering Service at 1-800-362-2050. The forms may also be obtained by sending written requests to:

**PA DEPARTMENT OF REVENUE
TAX FORMS SERVICE UNIT
1854 BROOKWOOD ST
HARRISBURG PA 17104-2244**

 **CAUTION:** Do not mail estimated tax payments to this address. See the "Payment and Mailing Instructions" included in the Instructions for Completing the PA-40 ES (F/C), Declaration of Estimated Tax or Estimated Withholding Tax for Fiduciaries, Partnerships & Other Pass Through Entities, for mailing an estimated tax payment to the department.

WHO MUST MAKE ESTIMATED TAX PAYMENTS

The estimated tax rules apply to:

- Resident estates or trusts; and
- Nonresident estates or trusts that expect to have taxable income from sources within Pennsylvania.


Fiduciaries of estates and trusts must make PA estimated tax payments if they reasonably expect that the estate or trust will earn, receive, or realize income of \$8,000 (\$246 in tax) for 2020, and they reasonably expect the estate or trusts total tax credits will be less than the smaller of:

- 90 percent of the tax to be shown on the estate or trust's 2020 tax return; or
- 100 percent of the product of multiplying the net PA taxable income shown on the 2019 PA-41 return by 3.07 percent (0.0307).

Fiduciaries may also follow federal rules in determining the amount of quarterly estimated tax payments due based upon the amount of anticipated income determined using PA personal income tax rules. In addition, estates (or trusts that receive the residue of a probate estate) are only required to make estimated tax payments beginning with taxable years ending two or more years after a decedent's death.

Use the Instructions for Completing the REV-414 (F), Estates and Trusts Worksheet for PA Estimated Tax, to determine the estimated tax. Use the or PA-40 ES (F/C), Declaration of Estimated Tax or Estimated Withholding Tax for Fiduciaries, Partnerships & Other Pass Through

Entities, to declare and pay the estimated tax for an estate or trust.

 **NOTE:** An estate or trust that receives its income unevenly throughout the year may be able to lower or eliminate the amount of its required estimated tax payment for one or more periods by using the annualized income installment method. See Annualized Income Method included in the first column of the Payment Due Dates and Annualized Income Method Table.

SAFE HARBOR RULES

For estates and trusts required to make estimated tax payments, the department will not impose the estimated underpayment penalty when:

1. The total timely estimated tax payments and credits are at least equal to an amount calculated using the current year's tax rate times the net taxable income on its prior year's PA-41, Fiduciary Income Tax Return, (NOTE: This exception does not apply if no return or a part-year return was filed in the prior year.); or
2. For each installment period, the timely estimated tax payments and credits are at least 90 percent of the actual tax due on the income earned or received for each installment period.

ESTIMATED TAX PAYMENT AMOUNT

See the instructions for completing the REV-414 (F), Estates and Trusts Worksheet for PA Estimated Tax, and the Amount of Payment instructions included in the Instructions for Completing the PA-40 ES (F/C), Declaration of Estimated Tax or Estimated Withholding Tax for Fiduciaries, Partnerships & Other Pass Through Entities, for determining the amount of an estate or trusts estimated tax payments.

ESTIMATED TAX PAYMENT DUE DATES

Use the Payment Due Dates and Annualized Income Method Table later in these instructions to determine the due date of each installment.

AMENDING ESTIMATED TAX PAYMENTS

An estate or trust that has a change in income, credits or the distribution deduction during a tax year may be required to or elect to change or amend the estimated tax liability and subsequent estimated tax payments. To change or amend the estimated tax liability and subsequent estimated tax payments, use the REV-414 (F), Estates and Trusts Worksheet for PA Estimated Tax, to recalculate the estimated tax liability. After completing the recalculation, subtract any estimated tax payments already paid or carryover credits from the previous tax year. Use Line 5 of Section II from the REV-414 (F), the Payment Due Dates and Annualized Income Method Table, and the Amount of Payment instructions included in the Instructions for Completing the PA-40 ES (F/C), Declaration of Estimated Tax or Estimated Withholding Tax for Fiduciaries, Partnerships & Other Pass Through Entities, to determine the amount of the subsequent estimated tax payments.


PENALTY FOR FAILURE TO PAY ESTIMATED TAXES


In some cases, an estate or trust may owe an interest penalty when an estimated tax payment is not made and/or the amount is underpaid. PA law imposes this penalty on each underpayment for the number of days that it remains unpaid, but not beyond the due date for the tax return. PA law imposes the penalty:

- When the estate or trust did not make the estimated tax payments on time and/or in the required amount.
- Even if the estate or trust has an overpayment on its PA-41, Fiduciary Income Tax Return.

Fiduciaries that have taxable income of \$8,000 for a tax year in which estimated tax payments are due may be subject to the estimated underpayment penalty. The penalty is due for all estimated tax payment periods in which an estimated tax payment is not made, or is underpaid, and no exceptions are met for the period(s).

The penalty is due even if the calculated annualized income for the earlier period(s) is (are) less than an annualized income amount of \$8,000. The penalty is due when the income for a tax year is at least \$8,000 and an estimated tax payment for an earlier period is not included in the estimated tax payment for the period it is known that the income will exceed \$8,000 for the tax year. Underpayment penalties will accrue for those periods until such estimated tax payments are received. See the REV-1630F, Underpayment of Estimated Tax by Fiduciaries, for additional information on how to calculate the estimated underpayment penalty and qualifying for an exception to the underpayment penalty.

 **NOTE:** The department will notify estates and trust with a preassessment notice if the estate or trust is subject to estimated underpayment penalty. Estates and trust can calculate the correct amount of the penalty on the REV-1630F, Underpayment of Estimated Tax by Fiduciaries, if there is a disagreement with the amount of the penalty included on the notice.

 **CAUTION:** Fiduciaries cannot use the prior year PA-41, Fiduciary Income Tax Return, tax liability as this year's estimated tax to avoid underpayment penalty unless the tax rate for both tax years is the same and the prior tax year is not a partial tax year. See the Safe harbor Rules for additional information.

PAYMENT DUE DATES AND ANNUALIZED INCOME METHOD TABLE

If the estate or trust first meets the requirement to make estimated tax payments:		The number of required installments is:	And you pay the following percentages of the estimated tax by the date shown or the next business day if the due date falls on a Saturday, Sunday or holiday.			
Fiscal year filers	Calendar year filers		15th day of the 4th month or Apr. 15, 2020	15th day of the 6th month or Jun. 15, 2020	15th day of the 9th month or Sep. 15, 2020	15th day of the 1st month of the next year or Jan. 15, 2021
Before the 1st day of the 3rd month of the tax year	Before March 1, 2020	4	25%	25%	25%	25%
After the last day of the 2nd month and before the 1st day of the 5th month of the tax year	After Feb. 28, 2019, and before May 1, 2020	3		50%	25%	25%
After the last day of the 4th month and before the 1st day of the 8th month of the tax year	After April 30, 2019, and before Aug. 1, 2020	2			75%	25%
After the last day of the 7th month and before the 1st day of the 12th month	After July 31, 2020, and before Dec. 1, 2020	1				100%

INSTRUCTIONS FOR COMPLETING THE REV-414 (F), ESTATES AND TRUSTS WORKSHEET FOR PA ESTIMATED TAX

SECTION I

2020 PA ESTIMATED TAX PAYMENT WORKSHEET

LINE 1

Enter the expected PA-taxable income for the estate or trust. Using information from prior years tax returns as a basis as well as information from other sources, add up the positive income amounts from each of the classes of income reported on the PA-41, Fiduciary Income Tax Return.

LINE 2

2020 ESTIMATED DISTRIBUTIONS DEDUCTIONS

Enter the amount of distributions the estate or trust expects to make to beneficiaries. Also include the amount of any nontaxable intangible income a nonresident estate or trust expects to retain. If a trust is required to make distributions of income or an estate or trust will be taking a deduction for distributed or distributable income, enter the amount based upon the taxable income allowed to be distributed. In addition, if a nonresident estate or trust has intangible income that is not distributed to PA resident beneficiaries, enter the amount of intangible income expected to be retained by the nonresident estate or trust.

LINE 3

2020 ESTIMATED TAXABLE INCOME

Subtract Line 2 from Line 1 and enter the result.

LINE 4

2020 ESTIMATED TAX

Multiply Line 3 by 3.07% (0.0307) and enter the result.

LINE 5


ESTIMATED NONRESIDENT TAX WITHHELD

If nonresident estate or trust is a shareholder in a PA S corporation, partner in a partnership or beneficiary in an estate or trust, include the amount of any PA nonresident tax withheld expected to be reported on Line 6 from the PA-20S/PA-65 Schedule NRK-1 of the S corporation or partnership or from the PA-41 Schedule NRK-1 of an estate or trust. Also include any PA tax withholding expected to be reported on federal Form 1099-MISC.

LINE 6

ESTIMATED 2020 RESIDENT CREDIT FOR TAXES PAID TO OTHER STATES

If a resident estate or trust is an owner in a business that conducts business outside of Pennsylvania and the estate or trust must pay taxes in: another state of the United States; the District of Columbia; the Commonwealth of Puerto Rico; or any territory or possession of the United States, enter the amount of the expected resident credit for taxes paid to the other states.

 **CAUTION:** A trust should not enter an amount on this line where the income is reported in a state by the beneficiary under the federal grantor trust rules.

LINES 7 THROUGH 24

ESTIMATED RESTRICTED TAX CREDITS

Enter the amount of the specific restricted tax credit for each

line expected to be received. Restricted tax credits are those tax credits which must be applied for and awarded to taxpayers or businesses in which they are owners. Generally, an estate or trust that reports a restricted tax credit will receive the credit as a result of ownership in a PA S corporation or partnership.

LINE 25

ESTIMATED OTHER PA SCHEDULE OC CREDIT

If a restricted tax credit is expected to be awarded for a tax year and the credit is not one of those listed for Lines 7 through 24, enter the amount of the credit expected to be awarded.

LINE 26

ESTIMATED OTHER PA TAX WITHHELD

For an estate or trust, enter the amount of any expected PA tax withholding that will be reported on a W-2, W-2G and/or on federal Form 1099-R.

LINE 27

TOTAL ESTIMATED CREDITS

Add the amounts on Lines 5 through 26 and enter the result.

LINE 28

TOTAL 2020 ESTIMATED TAX NET OF ESTIMATED CREDITS

Subtract Line 27 from Line 4 and enter the result.

LINE 29

Multiply Line 28 by 90% (0.90) and enter the result.

LINE 30

SAFE HARBOR METHOD INCOME

If the estate or trust filed a full year return in 2019, enter 100% of the net PA taxable income for the estate or trust from Line 9 of the 2019 PA-41, Fiduciary Income Tax Return. If the estate or trust did not file a return or filed a short-year return, the estate or trust is not eligible for the safe harbor method. If the estate or trust is not eligible for the safe harbor method, skip Lines 30 and 31 and enter the amount from Line 29 on Line 32.

LINE 31

SAFE HARBOR METHOD ESTIMATED TAX LIABILITY

Multiply the amount on Line 30 by 3.07% (0.0307) and enter the result.

LINE 32

TOTAL 2020 REQUIRED ESTIMATED TAX

Enter the smaller of Line 29 or Line 31. This is the Declaration of Estimated Tax or Declaration of Withholding Tax amount to be reported in the appropriate space on the

PA-40 ES (F/C), Declaration of Estimated Tax or Estimated Withholding Tax for Fiduciaries, Partnerships & Other Pass Through Entities.

SECTION II

AMENDED ESTATE OR TRUST PA ESTIMATED TAX SCHEDULE

LINE 1

Enter the amount from Line 32 of the REV-414 (F) Estates and Trusts Worksheet for PA Estimated Tax, after recalculating the Total 2020 Required Estimated Tax.

LINE 2

Enter the amount of the previous tax year's overpayment applied to the current year's estimated tax liability.

LINE 3

Enter the total amount of estimated tax payments made to date by the estate or trust.

LINE 4

Add Lines 2 and 3 and enter the result.

LINE 5

Subtract Line 4 from Line 1 and enter the result. Refer to the Amending Estimated Tax Payment instructions for additional information.

SECTION III

2020 RECORD OF ESTIMATED TAX PAYMENTS SCHEDULE

Use the following chart to record the date and amount of estimated tax payments made along with the amount of any previous year's tax overpayment applied to the current tax year's estimated tax liability.

PAYMENT NUMBER 1

COLUMN A

Enter the date the first estimated tax payment was made for the first estimated tax payment period. The first estimated tax payment period is determined by the Payment Due Dates and Annualized Income Method Table. If an estimated tax payment was not required to be made because the overpayment from the previous tax year was equal to or in excess of the estimated tax payment amount required to be made, enter the date for the 15th day of the fourth month for the tax year (generally April 15th of the tax year for a calendar year taxpayer).

COLUMN B

Enter the amount of the estimated tax payment made. If no estimated tax payment was made because the overpayment

from the previous tax year was equal to or in excess of the estimated tax payment amount required to be made, enter a 0 (zero).

COLUMN C

Enter the amount of any overpayment from the previous tax year applied up to the estimated tax payment amount required to be made for the period based upon the Amount of Payment instructions included in the Instructions for Completing the PA-40 ES (F/C), Declaration of Estimated Tax or Estimated Withholding Tax for Fiduciaries, Partnerships & Other Pass Through Entities, later within these instructions.

COLUMN D

Add the amounts from Column B and Column C and enter the result.

PAYMENT NUMBER 2

COLUMN A

Enter the date the second estimated tax payment was made for the second estimated tax payment period. The second estimated tax payment period is determined by the Payment Due Dates and Annualized Income Method Table. If an estimated tax payment was not required to be made because the overpayment from the previous tax year was equal to or in excess of the estimated tax payment amount required to be made for the first and second estimated tax payment periods, enter a dash in the space and a 0 (zero) in Column B.

COLUMN B

Enter the amount of the estimated tax payment made. If the overpayment from the previous tax year was more than the required estimated tax payment for the first estimated tax payment period but the remaining balance of the overpayment is less than the required estimated tax payment for the second estimated tax payment period, enter the amount of the estimated tax payment actually made.

COLUMN C

If an estimated tax payment was not required to be made because the overpayment from the previous tax year was equal to or in excess of the estimated tax payment amount required to be made for the first and second estimated tax payment periods, enter a 0 (zero). If the estimated tax payment required to be made for the second estimated tax payment period was more than the remaining balance of the overpayment from the previous tax year after applying an amount to the first estimated tax payment period, enter the remaining balance of the overpayment amount to be applied.

COLUMN D

Add the amounts from Column B and Column C and enter the result.

PAYMENT NUMBER 3

COLUMN A

Enter the date the third estimated tax payment was made

for the third estimated tax payment period. The third estimated tax payment period is determined by the Payment Due Dates and Annualized Income Method Table. If an estimated tax payment was not required to be made because the overpayment from the previous tax year was equal to or in excess of the estimated tax payment amount required to be made for the first, second and third estimated tax payment periods, enter a dash in the space and a 0 (zero) in Column B.

COLUMN B

Enter the amount of the estimated tax payment made. If the overpayment from the previous tax year was more than the required estimated tax payment for the first and second estimated tax payment periods but the remaining balance of the overpayment is less than the required estimated tax payment for the third estimated tax payment period, enter the amount of the estimated tax payment actually made.

COLUMN C

If an estimated tax payment was not required to be made because the overpayment from the previous tax year was equal to or in excess of the estimated tax payment amount required to be made for the first, second and third estimated tax payment periods, enter a 0 (zero). If the estimated tax payment required to be made for the third estimated tax payment period was more than the remaining balance of the overpayment from the previous tax year after applying amounts to the first and second estimated tax payment periods, enter the remaining balance of the overpayment amount to be applied.

COLUMN D

Add the amounts from Column B and Column C and enter the result.

PAYMENT NUMBER 4

COLUMN A

Enter the date the fourth estimated tax payment was made for the fourth estimated tax payment period. The fourth estimated tax payment period is determined by the Payment Due Dates and Annualized Income Method Table. If an estimated tax payment was not required to be made because the overpayment from the previous tax year was equal to or in excess of the estimated tax payment amount required to be made for the first, second, third and fourth estimated tax payment periods, enter a dash in the space and a 0 (zero) in Column B.

COLUMN B

Enter the amount of the estimated tax payment made. If the overpayment from the previous tax year was more than the required estimated tax payment for the first, second and third estimated tax payment periods but the remaining balance of the overpayment is less than the required estimated tax payment for the fourth estimated tax payment period, enter the amount of the estimated tax payment actually made.

COLUMN C

If an estimated tax payment was not required to be made because the overpayment from the previous tax year was equal to or in excess of the estimated tax payment amount required to be made for the first, second, third and fourth estimated tax payment periods, enter a 0 (zero). If the estimated tax payment required to be made for the fourth estimated tax payment period was more than the remaining balance of the overpayment from the previous tax year after applying amounts to the first, second and third estimated tax payment periods, enter the remaining balance of the overpayment amount to be applied.

COLUMN D

Add the amounts from Column B and Column C and enter the result.

TOTAL**COLUMN B**

Add the amounts in Column B and enter the result.

COLUMN C

Add the amounts in Column C and enter the result. The result should equal the amount of overpayment applied from the previous tax year.

COLUMN D

Add the amounts Column D and enter the result. The resulting total should equal or exceed the amount on Line 32 of Section I.

**INSTRUCTIONS FOR COMPLETING
THE PA-40 ES (F/C), DECLARATION OF
ESTIMATED TAX OR ESTIMATED
WITHHOLDING TAX FOR FIDUCIARIES,
PARTNERSHIPS & OTHER PASS
THROUGH ENTITIES**

Fiduciaries filing declarations must use the PA-40 ES (F/C), Declaration of Estimated Tax or Estimated Withholding Tax for Fiduciaries, Partnerships & Other Pass Through Entities, to make payments of estimated taxes. Failure to receive forms does not relieve taxpayers from filing and paying the tax.

TAX YEAR

For calendar year estates and trusts, enter the tax year for which the estimated tax payment is being made. For fiscal year estates and trusts, enter the year in which the estate or trust's fiscal year begins.

DATE FILED

Enter the due date of the estimated tax payment. Use the Payment Due Dates and Annualized Income Table to determine the due date of the estimated tax payment as well as for how many estimated tax payments are required to be made.

EMPLOYER IDENTIFICATION NUMBER

Enter the nine-digit federal employer identification number of the estate or trust.

DAYTIME PHONE NUMBER

Enter the fiduciary's daytime phone number.

NAME

Enter the name of the estate or trust. See the examples on Page 19 of the PA-41 instructions.

NAME (cont.)

Enter the name and title of the estate or trust's fiduciary in the second line of the name field.

ADDRESS

Enter the fiduciary's complete street address. If the address has an apartment number, suite or RR number, enter after the street address. Eliminate all punctuation such as apostrophes, commas, periods and hyphens.

TYPE OF ACCOUNT

Fill in or click on the space next to the F – Fiduciary when completing a coupon for an estate or trust.

FISCAL YEAR FILERS ONLY

Enter the beginning and ending dates of the estate or trust's fiscal year when the estate or trust does not file on a calendar year basis only.

AMOUNT OF PAYMENT


Enter the amount of the estimated tax payment to be made for the payment due date. For most estates and trusts, the following method may be used to determine the amount of each estimated tax payment:

1. If the estate or trust is making four estimated tax payments, multiply the amount on Line 32 of the REV-414 (F), Estates and Trusts Worksheet for PA Estimated Tax, by 25% and include the result in the "Amount of Payment" space on the PA-40 ES (F/C) coupon for each of the estate or trust's four estimated tax payment dates.
2. If the estate or trust first became aware that it was required to make estimated tax payments after the first estimated tax payment date but before the second estimated tax payment date, multiply the amount on Line 32 of the REV-414 (F) by 50% and enter the result in the "Amount of Payment" space on the PA-40 ES (F/C) for the second estimated tax payment. For the last two estimated tax payments, multiply the amount on Line 32 of the REV-414 (F) by 25% and enter the result in the "Amount of Payment" space on the PA-40 ES (F/C).

3. If the estate or trust first became aware that it was required to make estimated tax payments after the second estimated tax payment date but before the third estimated tax payment date, multiply the amount on Line 32 of the REV-414 (F) by 75% and enter the result in the "Amount of Payment" space on the PA-40 ES (F/C) for the third estimated tax payment. For the remaining estimated tax payment, multiply the amount on Line 32 of the REV-414 (F) by 25% and enter the result in the "Amount of Payment" space on the PA-40 ES (F/C).
4. If the estate or trust first became aware that it was required to make estimated tax payments after the third estimated tax payment date but before the final estimated tax payment date, enter 100% of the amount on Line 32 of the REV-414 (F) in the "Amount of Payment" space on the PA-40 ES (F/C).

For estates and trusts that receive their income unequally throughout the tax year, the estate or trust may use an annualized income method for determining the amount of each estimated tax payment. The annualized income method is as follows:

- A. Separately calculate the income received within an estimated tax payment period using the estimated tax payment period as provided in either the first or second column of the Payment Due Dates and Annualized Income Method Table.
- B. Multiply the income amount received by 90%.
- C. Multiply the result from Step B by 3.07% (0.0307).
- D. Enter the result from Step C in the "Amount of Payment" space on the PA-40 ES (F/C).
- E. Repeat Steps A through D for each estimated tax payment period.

 **NOTE:** An estate or trust may also elect to pay the entire amount of the estimated tax from Line 32 on the first estimated tax payment due date.

Typically, the amount is based upon Line 32 of the REV-414(F) divided by four unless a carryover credit amount was applied from the previous tax year or the estate or trust must make up estimated tax payments from previous estimated tax payment periods.

If a carryover credit exists from the previous tax year, the amount is considered to be applied to the first estimated tax payment amount and period regardless of when the previous tax year's return is filed and/or processed by the department. Any amounts in excess of the required estimated tax payment for the first estimated tax payment period are considered to be carried to the subsequent estimated tax payment period(s) until the carryover amount is completely applied against the amount required for subsequent payment periods. If any carryover amount is less than the required amount for a payment period, the estimated tax payment amount to be made for the payment period should be the difference between the estimated tax payment amount and the remaining carryover amount.

DECLARATION OF ESTIMATED TAX OR ESTIMATED WITHHOLDING TAX

Enter the total amount of estimated tax payments to be made by the estate or trust for the calendar or fiscal year from Line 32 of the REV-414 (F) Estates and Trusts Worksheet for PA Estimated Tax.

PAYMENT AND MAILING INSTRUCTIONS

To make the estimated tax payment and mail it to the department, use the following instructions:

- Make the check or money order payable to the "PA Dept. of Revenue";
- Write the estate or trust's employer identification number and "2020 estimated tax payment" on the check or money order;
- Do not staple or attach the payment to the PA-40 ES (F/C);
- Mail the payment and PA-40 ES (F/C) to the following address:

**PA DEPARTMENT OF REVENUE
PO BOX 280403
HARRISBURG PA 17128-0403**

- Fill in the record of estimated tax payments in Section III of the REV-414 (F), Estates and Trusts Worksheet for PA Estimated Tax.