## SECTION I 2021 PA ESTIMATED TAX WORKSHEET

1. 2021 Estimated Income. See the instructions. .................................................. 1.
2. 2021 Estimated Distributions Deductions. See the instructions. .................. 2.
5. Estimated Nonresident Tax Withheld. See the instructions. (For a NONRESIDENT estate or trust ONLY.) .......... 5.
7. Estimated PA Job Creation Tax Credit. ......................................................... 7.
8. Estimated PA Research and Development Tax Credit. .......................... 8.
9. Estimated PA Film Production Tax Credit. ..................................................... 9.
12. Estimated PA Neighborhood Assistance Program Tax Credit. .............. 12.
17. Estimated PA Organ and Bone Marrow Donor Tax Credit. ................. 17.
21. Estimated PA Video Game Production Tax Credit. ................................. 21.
22. Estimated PA Waterfront Development Tax Credit. ............................... 22.
23. Estimated PA Manufacturing and Investment Tax Credit. ...................... 23.
25. Estimated PA Beginning Farmers Tax Credit. .......................................... 25.
26. Other PA Schedule OC Credits not listed above. ................................... 26.
27. Estimated Other PA Tax Withheld. See the instructions. ....................... 27.
28. **Total Estimated Credits.** Add Lines 5 through 27. ........................... 28.
29. **TOTAL 2021 ESTATE OR TRUST ESTIMATED TAX.** Subtract Line 28 from Line 4. ....................... 29.
30. Enter 90% of Line 29. ............................................................................. 30.
31. Safe Harbor Method Income. See the instructions. ............................... 31.
32. Safe Harbor Method Estimated Tax Liability. See the instructions. .... 32.
33. **TOTAL 2021 REQUIRED ANNUAL ESTIMATED TAX.** 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 actual tax liability for 2021 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 2020 PA-41 form as of the due date of the 2020 PA-41 form. If the 2020 credit is greater than the first 2021 installment payment, it is not necessary to file the first estimated form. The department does not require a 2021 estimated form until you must make a PA PIT estimated installment payment on behalf of the estate or trust.
**SECTION II**

**2021 AMENDED PA ESTIMATED TAX SCHEDULE**

(USE IF ESTIMATED TAX CHANGES DURING THE YEAR)

1. Amended estimated tax. ................................................................. 1.
2. Amount of 2020 overpayment applied to 2021 estimated tax and payments to date. 2.
3. Estimated tax payments to date. .................................................. 3.
5. Unpaid balance (subtract Line 4 from Line 1). ................................. 5.

**SECTION III**

**2021 RECORD OF ESTIMATED TAX PAYMENTS**

<table>
<thead>
<tr>
<th>Payment number</th>
<th>(A) Date</th>
<th>(B) Amount</th>
<th>(C) 2020 overpayment credit applied</th>
<th>(D) Total amount paid and credited [add (B) and (C)]</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
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<tr>
<td>Total</td>
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</tbody>
</table>

**GET ASSISTANCE:**

- Refer to the REV-413 (F) instructions for completing this form;
- Visit the department’s website at [www.revenue.pa.gov](http://www.revenue.pa.gov);
- Contact the Customer Experience Center at 717-787-8201 between 7:30 a.m. and 5 p.m.; or
- Visit one of the department's **district offices** as shown below between 8:30 a.m. and 5 p.m.
  
  Please call ahead to verify a district office's address and its services:

**ALLENTOWN**
STE 6
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 – CENTER CITY**
STE 204A
110 N 8TH ST
PHILADELPHIA PA 19107-2412
215-560-2056

**PHILADELPHIA – NORTHEAST**
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