

SECTION I 2023 PA ESTIMATED TAX WORKSHEET

1. 2023 Estimated Income. See the instructions.1. _____
2. 2023 Estimated Distributions Deductions. See the instructions.2. _____
3. 2023 Estimated Taxable Income. Subtract Line 2 from Line 1.3. _____
4. 2023 Estimated Tax. Multiply Line 3 by 3.07% (0.0307).4. _____
5. Estimated Nonresident Tax Withheld.
See the instructions. (For a NONRESIDENT estate or trust ONLY.)5. _____
6. Estimated Resident Credit for Income Tax Paid to Other States.6. _____
7. Estimated 2023 PA Schedule OC Credits.7. _____
8. Estimated Other PA Tax Withheld. See the instructions.8. _____
9. **Total Estimated Credits.** Add Lines 5 through 8.9. _____
10. **TOTAL 2023 ESTATE OR TRUST ESTIMATED TAX.** Subtract Line 9 from Line 4.10. _____
11. Enter 90% of Line 10.11. _____
12. Safe Harbor Method Income. See the instructions.12. _____
13. Safe Harbor Method Estimated Tax Liability. See the instructions.13. _____
14. **TOTAL 2023 REQUIRED ANNUAL ESTIMATED TAX.**
Enter the smaller of Line 11 or 13.14. _____

NOTE: If Line 14 is less than \$246, the estate or trust generally does not have to make estimated tax payments.

CAUTION: If Line 14 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 2023 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 2022 PA-41 form as of the due date of the 2022 PA-41 form. If the 2022 credit is greater than the first 2023 installment payment, it is not necessary to file the first estimated form. The department does not require a 2023 estimated form until you must make a PA PIT estimated installment payment on behalf of the estate or trust.

SECTION II 2023 AMENDED PA ESTIMATED TAX SCHEDULE (USE IF ESTIMATED TAX CHANGES DURING THE YEAR)

1. Amended estimated tax.1. _____
2. Amount of 2022 overpayment applied to 2023 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. _____

SECTION III 2023 RECORD OF ESTIMATED TAX PAYMENTS

Payment number	(A) Date	(B) Amount	(C) 2022 overpayment credit applied	(D) Total amount paid and credited [add (B) and (C)]
1				
2				
3				
4				
Total				

GET ASSISTANCE:

- Refer to the **REV-413 (F)** instructions for completing this form;
- Visit the department's website at www.revenue.pa.gov;
- Contact the **Customer Experience Center** at **717-787-8201** between 8 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

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