

INHERITANCE TAX BULLETIN 2011-01

Issued: March 28, 2011

Registration for Electronic Access to Decedent Listings/ Electronic Filing of Form REV-1549

Under provisions of the Inheritance and Estate Tax Act of 1991, (72 P.S. §§ 9103(a), 9136(e)), the Fiscal Code (72 P.S. § 202.1), and the Probate, Estates and Fiduciaries Code (20 Pa. C.S. § 6411), the Secretary of the Department of Revenue (Department) announces that, **effective August 1, 2011**, the Department has:

(1) Modified the procedures under which financial institutions, as that term is defined by the Inheritance and Estate Tax Act of 1991, shall access information concerning accounts held by the financial institutions that are subject to Pennsylvania Inheritance Tax, and

(2) Modified the procedures under which the financial institutions file notices with the Department as required by Section 2147 of the Inheritance and Estate Tax Act of 1991 (72 P.S. § 9147) or Section 6411 of the Probate, Estates and Fiduciaries Code (20 Pa. C.S. § 6411).

Effective August 1, 2011, all financial institutions required to file a notice with the Department under Section 2147, shall register with the Department's E-Services web-based portal to obtain access to the Department's decedent listings.

After September 30, 2011, the Department will no longer make available any hard copy decedent listings.

Effective August 1, 2011, any notices required to be filed with the Department under Section 2147, namely, "Notice of Decedent Account Status" (REV-1549), shall be filed electronically with the Department through the Department's E-Services portal.

**After July 31, 2011, the Department will no longer accept
"hard copies" of REV-1549.**

This Tax Bulletin shall apply to all financial institutions. At the request of a financial institution, the Department will assist the institution in the creation of a search system compatible with the Department's database.

The Department may waive these requirements as prescribed by this Tax Bulletin if the Department determines the provisions of this Tax Bulletin constitute undue hardship on the financial institution. However, the financial institution must formally request a hardship waiver in writing that clearly states why these requirements constitute an undue hardship. That a financial institution does not have a system compatible with the Department's E-Services shall not be considered an undue hardship for purposes of a waiver. A waiver request should be sent to:

Pennsylvania Department of Revenue
Bureau of Individual Taxes
P.O. Box 280507
Harrisburg PA 17128-0507

Any waiver requests must be received by May 31, 2011.