

ESTATES AND TRUSTS WORKSHEET (Keep for your records.)

PART A. 2010 PA ESTIMATED TAX WORKSHEET

1. Enter the expected 2010 PA taxable income for the estate or trust. 1. _____
2. Estimated 2010 deductions for distributions. 2. _____
3. Estimated 2010 PA taxable estate or trust income. Subtract Line 2 from Line 1. 3. _____
4. Estimated 2010 PA estate or trust tax. Multiply Line 3 by 3.07% (0.0307). 4. _____
5. Estimated Nonresident Tax Withheld if the estate or trust is a shareholder in
 a PA S corporation. For a NONRESIDENT estate or trust ONLY. 5. _____
6. Estimated Credit for Income Tax Paid to Other States. 6. _____
7. Estimated PA Employment Incentive Payment Credits. 7. _____
8. Estimated PA Job Creation Tax Credit. 8. _____
9. Estimated PA Research and Development Tax Credit. 9. _____
10. Estimated PA Film Production Tax Credit. 10. _____
11. Estimated PA Organ and Bone Marrow Donor Tax Credit. 11. _____
12. Estimated PA Keystone Innovation Zone Tax Credit. 12. _____
13. Estimated PA Resource Enhancement and Protection Tax Credit. 13. _____
14. Estimated PA Neighborhood Assistance Program Tax Credit. 14. _____
15. Estimated PA Strategic Development Area Job Creation Tax Credit. 15. _____
16. Estimated PA Educational Improvement Tax Credit. 16. _____
17. Estimated Other PA Tax Withheld. 17. _____
18. Total Estimated Credits. Add Lines 5 through 17. 18. _____
19. **TOTAL 2010 ESTATE OR TRUST ESTIMATED TAX.** Subtract Line 18 from Line 4. 19. _____
20. Enter 90% of Line 19. 20. _____
21. Enter 100% of the 2009 net PA taxable income of the estate or trust,
 after the distributions deductions, from its PA-41. (\$0 if no return filed in 2009) 21. _____
22. Figure the tax by multiplying Line 21 by 3.07% (0.0307). 22. _____
23. **TOTAL REQUIRED ANNUAL ESTIMATED TAX FOR THE ESTATE OR TRUST.**
 Enter the smaller of Line 20 or 22. 23. _____

NOTE: If Line 23 is less than \$246, the estate or trust generally does not have to make estimated tax payments.

CAUTION: If Line 23 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 2010 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 2009 Form PA-41 as of the due date of the 2009 Form PA-41. If the 2009 credit is greater than the first 2010 installment payment, it is not necessary to file the first estimated form. The Department does not require a 2010 estimated form until you must make a PA PIT estimated installment payment on behalf of the estate or trust.

PART B. 2010 AMENDED PA ESTIMATED TAX SCHEDULE (USE IF ESTIMATED TAX CHANGES DURING THE YEAR)

1. Amended estimated tax. 1. _____
2. Amount of 2009 overpayment applied to 2010 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. 2010 RECORD OF ESTIMATED TAX PAYMENTS

Payment Number	(a) Date	(b) Amount	(c) 2009 Overpayment credit applied	(d) Total amount paid and credited [add (b) and (c)]
1				
2				
3				
4				
Total				

PA DEPARTMENT OF REVENUE DISTRICT OFFICES

NOTE: Please call ahead to verify a district office's address and its services or visit the Department's Web site at www.revenue.state.pa.us for information. Taxpayer assistance hours are 9 a.m. to 12 p.m. and from 1 to 4 p.m.

ALTOONA

STE 204
CRICKET FIELD PLZ
615 HOWARD AVE
ALTOONA PA 16601-4867
(814) 946-7310

BETHLEHEM

44 E BROAD ST
BETHLEHEM PA 18018-5998
(610) 861-2000

CHESTER

6TH FL STE 602
419 AVENUE OF THE STATES
CHESTER PA 19013-4451
(610) 619-8018

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

JOHNSTOWN

425 MAIN ST
JOHNSTOWN PA 15901-1808
(814) 533-2495

NEW CASTLE

103 S MERCER ST
NEW CASTLE PA 16101-3849
(724) 656-3203

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

PHILADELPHIA

ACDMY PLZ SHPG CTR
3240 RED LION RD
PHILADELPHIA PA 19114-1109
(215) 821-1860

PITTSBURGH

CHMBR COMMRC BLDG
411 7TH AVE
PITTSBURGH PA 15219-1919
(412) 565-7540

POTTSVILLE

115 S CENTRE ST
POTTSVILLE PA 17901-3047
(570) 621-3175

READING

STE 239
625 CHERRY ST
READING PA 19602-1186
(610) 378-4401

SCRANTON

RM 200
SAMTERS BLDG
101 PENN AVE
SCRANTON PA 18503-1970
(570) 963-4585

SUNBURY

535 CHESTNUT ST
SUNBURY PA 17801-2834
(570) 988-5520

WILLIAMSPORT

440 LITTLE LEAGUE BLVD
WILLIAMSPORT PA 17701-5055
(570) 327-3475

YORK

140 N DUKE ST
YORK PA 17401-1110
(717) 845-6661