

ESTATES AND TRUSTS WORKSHEET (Keep for your records.)

PART A. 2016 PA ESTIMATED TAX WORKSHEET

1. Enter the expected 2016 PA taxable income for the estate or trust. 1. _____
2. Estimated 2016 deductions for distributions. 2. _____
3. Estimated 2016 PA taxable estate or trust income. Subtract Line 2 from Line 1. 3. _____
4. Estimated 2016 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 Keystone Innovation Zone Tax Credit. 11. _____
12. Estimated PA Resource Enhancement and Protection Tax Credit. 12. _____
13. Estimated PA Neighborhood Assistance Program Tax Credit. 13. _____
14. Estimated PA Strategic Development Area Job Creation Tax Credit. 14. _____
15. Estimated PA Educational Improvement Tax Credit. 15. _____
16. Estimated PA Keystone Special Development Zone Tax Credit. 16. _____
17. Estimated PA Historic Preservation Incentive Tax Credit. 17. _____
18. Estimated PA Community-Based Services Tax Credit. 18. _____
19. Estimated PA Organ and Bone Marrow Donor Tax Credit. 19. _____
20. Other PA Schedule OC Credits not listed above. 20. _____
21. Estimated Other PA Tax Withheld. 21. _____
22. Total Estimated Credits. Add Lines 5 through 21. 22. _____
23. **TOTAL 2016 ESTATE OR TRUST ESTIMATED TAX.** Subtract Line 22 from Line 4. 23. _____
24. Enter 90% of Line 23. 24. _____
25. Enter 100% of the 2015 net PA taxable income of the estate or trust, after the distributions deductions, from its PA-41. (\$0 if no return filed in 2015) 25. _____
26. Figure the tax by multiplying Line 25 by 3.07% (0.0307). 26. _____
27. **TOTAL REQUIRED ANNUAL ESTIMATED TAX FOR THE ESTATE OR TRUST.** Enter the smaller of Line 24 or 26. 27. _____

NOTE: If Line 27 is less than \$246, the estate or trust generally does not have to make estimated tax payments.

CAUTION: If Line 27 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 2016 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 2015 PA-41 form as of the due date of the 2015 PA-41 form. If the 2015 credit is greater than the first 2016 installment payment, it is not necessary to file the first estimated form. The department does not require a 2016 estimated form until you must make a PA PIT estimated installment payment on behalf of the estate or trust.

PART B. 2016 AMENDED PA ESTIMATED TAX SCHEDULE (USE IF ESTIMATED TAX CHANGES DURING THE YEAR)

1. Amended estimated tax. 1. _____
2. Amount of 2015 overpayment applied to 2016 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. 2016 RECORD OF ESTIMATED TAX PAYMENTS

Payment number	(a) Date	(b) Amount	(c) 2015 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 website at www.revenue.pa.gov for information. Taxpayer assistance hours are 8:30 a.m. to 5 p.m.

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

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 – 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

SUNBURY

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