



ESTATE ADMINISTRATION INFORMATION

REGISTER of WILLS &
CLERK of ORPHANS' COURT

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The York County Register of Will's office has made this packet available to you as a public service. Responses are general, and individual facts in a specific case may alter procedures or involve other laws not referred to here.

The primary goal of the Register of Wills Office in York County is to serve you, especially during the time when you may be grieving the loss of a loved one.

Please be assured that the office of the Register of Wills is committed to provide services to the public in a prompt, courteous, and efficient manner.

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- ◆ What Difference Does a Will Make?
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WHAT DIFFERENCE DOES A WILL MAKE?

A Will is any written document, signed at the end by a person at least eighteen (18) years of age and of sound mind, which directs the manner of distribution of anything owned by the writer at the time of death. The Will should name an Executor(trix) whose job is to probate the Will after death and carry out its instructions. A Will may also appoint guardians of the estate of minors who may receive property under the Will.

SHOULD EVERYONE HAVE A WILL?

Yes. Everyone should have a Will. This will guarantee that your lifetime accumulations are given to those persons, charities, or institutions that you wish to benefit. Generally, for young married persons to dispose of their property and to appoint proper persons as the guardians of the persons and estates of their minor children; for the middle-aged to provide a plan of distribution for their dependents by benefiting those with the greatest need and conserving their property for their spouse and/or children; and, for the elderly to make distributions which benefit spouse, children, grandchildren, and charities.

IS MY WILL ON FILE WITH THE REGISTER OF WILLS?

“Living” persons **do not** have their Wills registered or retained by the Register of Wills. Original Wills are usually kept secure by the attorney who prepared the Will, placed in a vault of a trust department, or in a safe deposit box belonging to the Testator(trix) (person who wrote the Will).

WHAT OCCURS WHEN THERE IS NO WILL?

If there is no Will, an Administrator is appointed by the Court to handle the estate. Law establishes individuals or institutions entitled to administer an estate. The Register of Wills grants this authority in a document called “Letters of Administration”. The decedent’s estate is then distributed according to Intestate Law. These Intestacy Laws name the beneficiaries and the amount to which they are entitled. Guardians of the person and the property of minors must be appointed by the Orphans’ Court.

WHEN IS A WILL EFFECTIVE?

A Will is in effect when signed by the person making the will but does not become operative until that person dies. A Will may be revoked at any time prior to death by the execution of a subsequent Will or Codicil or by destruction of the Will itself by the Testator(trix). The document admitted to probate will be the last Will signed by the Testator(trix).

MUST A LAWYER WRITE A WILL?

No. Anyone may write a Will for himself or herself. However, professional assistance in writing a Will is highly recommended in order to avoid errors and omissions in the document.

MUST A WILL BE WITNESSED?

No. However, if the will is not witnessed, two non-subscribing witnesses must appear at the Register of Wills office at the time of probate to prove the validity of the Will.

A Will witnessed by subscribing witnesses can better survive a Will contest because the Testator(trix)'s legal capacity to make a Will is presumed. Subscribing witnesses may appear before a notary. Wills can be made self-proven if the Testator(trix) signs proper acknowledgements, affidavits and witnesses at the time of execution. Self-proving Wills eliminate the need for the witnesses appearing at the Register of Wills office.

WHEN SHOULD A WILL BE CHANGED?

The disposition of one's property is determined by many personal factors including family, personal relationships, and interests in charities. A Will should be changed when those relationships, including divorce and death, change. Changes to a Will may be made either by a completely revised Will or by a Codicil conforming to the requirements for a valid Will.

IS THERE A TIME LIMITATION ON THE VALIDITY OF A WILL?

No. A Will does not expire or become invalid because of the passage of time. It becomes operative when a person dies. A person may make many Wills in their lifetime. The last Will of the person before death is the valid one.

DOES A VALID WILL AVOID PENNSYLVANIA INHERITANCE TAXES?

Typically, a valid Will does not avoid Pennsylvania inheritance taxes upon the death of the decedent. Since the year 2000, the Register of Wills of York County has collected and remitted to the Pennsylvania Department of Revenue nearly \$500 Million in Pennsylvania inheritance tax collected from estates administered in York County.

CAN ANY DISTRIBUTION BE MADE WITHOUT PROBATE AND GRANT OF LETTERS OR A JUDICIAL DECISION (ORPHANS' COURT)?

Yes. Section 3101 of the Probate, Estates, and Fiduciaries Code extends the authority to any savings organization to release up to \$10,000.00 to family members with a receipted funeral bill or for life insurance companies to release certain monies under \$11,000.00 to named family members rather than to the estate. Also included in the act are patient accounts (not exceeding \$10,000.00) which have been kept by various health care institutions. Any person to whom payment is made shall be answerable therefor to anyone prejudiced by an improper distribution.

HOW DOES THE ORPHANS' COURT FIT INTO THE PICTURE?

Estate matters that require judicial disposition are handled in the Orphans' Court. Routine appearances before the Orphans' Court include:

- Audits of accounts of Executors, Administrators, Trustees, and Guardians
- Distribution of estates of decedents, incompetents, and minors
- Appointment and control of guardians
- Adoptions
- Appeals from the Register of Wills involving probate matters
- Inheritance tax appeals
- Various petitions and motions

As Clerk of the Orphans' Court, the Register maintains the docket and all other records of the Orphans' Court. The Register is required by law to advertise in the local newspapers the accounts submitted to him in Orphans' Court.

FUNCTION OF THE REGISTER OF WILLS

The Register of Wills is an elected official, one of whose function is to determine whether a document offered for probate should be received as the last Will of the decedent. Where a Will does not name an Executor(trix), the Register determines who shall administer the estate of the deceased.

Wills are frequently challenged on the grounds of forgery, lack of mental capacity of the Testator(trix), or undo influence. The Register hears testimony with regard to any challenge and makes a decision accepting or rejecting the document offered.

Where there is no Will, the Register grants Letters of Administration, usually to the next of kin. Where there is a dispute among the heirs as to whom would serve as Administrator, the Register will conduct a hearing and resolve the dispute.

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WHAT IS ESTATE ADMINISTRATION?

When an individual dies, it is necessary to follow formal procedures in settling the estate. This process is called Estate Administration. Requirements are established by state and federal laws, which must be followed. Administration includes procedures and requirements relating to collecting of assets, satisfying of obligations such as debts, expenses, taxes, and distributing property to the heirs and beneficiaries.

WHO ADMINISTERS AN ESTATE?

A personal representative is the individual charged with administration of an estate. If an individual has executed a Will during his or her lifetime, the Will should designate the personal representative, who is called an Executor(trix). If the deceased person did not have a Will, an Administrator will be appointed to handle the estate. Law establishes the individuals entitled to administer an estate.

WHAT DOES A PERSONAL REPRESENTATIVE DO?

An Executor(trix) or Administrator must obtain the necessary legal documents to enable him or her to act for the estate. These documents, called "Letters Testamentary" (Executor/trix), or "Letters of Administration" (Administrator), are obtained through the Register of Wills in the county in which the deceased person lived at the time of death.

The duties of the personal representative include:

- * Finding the Will and having it probated
- * Locating and protecting the assets of the estate
- * Finding and notifying the heirs
- * Paying debts, expenses, taxes of the estate from its assets
- * Complying with state and federal laws
- * Distributing property to the heirs after all procedures are followed

WHAT IS DONE DURING AN ADMINISTRATION?

At the beginning, all assets of the estate, including personal possessions and real estate, are inventoried and sometimes physically gathered. All of the beneficiaries (if there is a Will) or heirs (if there is no Will) are located. They are told that they were named in the Will or have a legal right to receive an inheritance. Funeral expenses, debts, state and federal taxes are paid, and necessary tax returns are filed. At the conclusion of the administration period, a final accounting of all assets is presented for approval to the county court. After approval, distribution of the balance of assets is accomplished.

WHAT SHOULD BE DONE FIRST?

If someone close to you has died, it is suggested that nothing be done to disturb any of the property of the deceased unless it is necessary to protect it from being lost or destroyed. Shortly after the funeral, an attorney should be contacted to discuss the matter with those close to the deceased. The lawyer will provide advice, determine whether administration will be required, and explain what procedures will be involved. If a Will is found, the people named as Executor(trix) should protect the Will and give it to the attorney at the first consultation.

IF I AM NAMED IN A WILL, CAN I SIMPLY ASSUME RESPONSIBILITIES TO CARRY OUT THE TERMS OF THE WILL?

Before any individual or institution is legally eligible to take possession of the assets of an estate, he or she must have authorization by the Court to do so. The Register of Wills grants this authority in a document called "Certificate of Letters Testamentary" after the Will has been probated (or proven to be authentic).

WHAT PROPERTY PASSES BY WILLS?

Property owned solely in the name of the decedent passes by Wills. Property owned by the entireties (spouses), jointly or in trust, does not pass by Wills. Advice as to what specific property does or does not pass by Wills and what property is or is not subject to Pennsylvania Inheritance Taxes should be obtained from your attorney.

IF A SHORT CERTIFICATE IS NEEDED TO LIQUIDATE OR RECEIVE CERTAIN ASSETS OF A DECEDENT, CAN I PURCHASE ONE FROM THE REGISTER OF WILLS?

Once an individual or institution has court authorization to take possession of assets, a "short certificate" may be required before those assets can be released. As many short certificates as necessary may be purchased from the Register of Wills office after the formal opening of an estate or probate of the Will.

PROCESS FOR GRANT OF LETTERS AND ESTATE FILINGS

At his discretion, the Register of Wills or his staff is authorized to use video conferencing and other technology to assist in Probating and Granting Letters. The petitioner must have the ability to scan, e-mail, and print documents and have any technology to accept and communicate by video conference, such as a smartphone or personal computer. In-person Probates by appointment only will be considered by the Register or the Chief Deputy Register and are limited to the petitioner and an attorney.

Log onto www.YorkCountyPA.gov/RegisterOfWills and click the tab E-file for Wills & Estates to begin the Probate process. If you have hired an attorney to assist you, he or she will complete the virtual Probate process and schedule your ZOOM Probate appointment.

1. E-file probate information. Carefully read the help text and follow the prompts for uploading required documents. (i.e., Death Certificate, Decedent's Will, Witness Oaths, Renunciation(s), Photo ID of Personal representative(s).
2. After submission, you will receive a confirmation with the completed Petition for Grant of Letters attached. Please save this attachment and have it printed prior to your video conference.
3. Once the submission and documents are received, they will be carefully reviewed. If all documents and submissions are acceptable, you will receive an email confirmation requesting that you schedule a video conference.
- 3a. If it is determined that additional items are needed, an email requesting a supplemental submission will be sent to you.
4. You will receive a scheduling confirmation and video conference link once your appointment is confirmed.
5. During the video conference, the petitioner must be prepared to sign their hard copy of the Petition for Grant of Letters. Petitioner must also be able to orient their camera so that it is possible for the office representative to view the person and document as they take their oath and sign the petition.
6. To pay by Check after the video conference, all original documents and payment may be brought to the Register of Wills Office on the second floor of the York County Judicial Center or mailed to: **Register of Wills, York County Judicial Center, 45 N. George Street, York, PA 17401**. Checks or money orders shall be made payable to: Register of Wills. To pay by Credit/Debit Card, make arrangements before ending the video conference meeting.
7. After a full and final review of the physical original documents, and presuming all are in order, the Certificate of Letters, Short Certificates and associated documents will be issued to the attorney or petitioner per their request.
- 7a. Under special circumstances (ex., Short Certificates are needed same day) and only with approval by the Register or the Chief Deputy Register during the video conference, expedited issuing of the Certificate of Letters, Short Certificates and associated documents can be scheduled.

This process is ONLY for NEW Estate cases that have not been assigned a file number. If an Estate has already been opened and assigned a file number, please scan your supplemental documents and email them to RegisterOfWills@YorkCountyPA.gov.

Taxpayer Identification Number (EIN):

An estate taxpayer identification number is issued through the Internal Revenue Service. Form SS-4 can be obtained on the IRS website, www.irs.gov, or by telephoning (800) 829-1040. Assistance obtaining an EIN may be available through a banking institution.

Advertisement:

All probates with "Grant of Letters" are required to be advertised in accordance with P.E.F. CODE, Title 20, Section 3162. Immediately after receipt of the grant of Letters Testamentary or Administration, you are required to advertise the grant of letters in one newspaper published at or near the place where the decedent resided and in the County Legal Journal once a week for 3 successive weeks.

Notification to the Department of Human Services and the Attorney General:

Pennsylvania Department of Human Services (DHS) is to be informed in writing of decedent's death and Social Security Number and to inquire if DHS has a claim against the estate.

Notice to be given to the Attorney General of the Commonwealth if any charitable beneficiaries are listed in the will.

Within three (3) months of Date of Death:

Prepayment of inheritance taxes (to obtain the 5% discount allowance);
Payable to Register of Wills, Agent

Within three (3) months of Grant of Letters:

Notice of Estate Administration 10.5
Certification of Notice Under Rule 10.5

Within nine (9) months of Date of Death:

Pay PA Inheritance Tax
REV-1500 Inheritance Tax Return to be filed in duplicate with a copy of the Will (if applicable).
Filing fee paid at Probate

File Inventory form. Filing Fee paid at Probate.

Filing an Account or Signing a Family Settlement Agreement:

Before distribution of the estate to heirs, you are required to either file an account with the Clerk of the Orphans' Court of the county where the estate has been opened or to enter into a Family Settlement Agreement between yourself as the Executor/Administrator and all heirs who have an interest in the estate or you can obtain a Receipt and Release from all heirs who have an interest in the estate. A Family Settlement Agreement or Receipt and Release are an informal manner of settling the estate but should not be used if there are unpaid creditors. Filing Fee applicable.

Distribution of Estate:

Net estate remaining is to be distributed to the heirs/beneficiaries.

Within two (2) years of Date of Death:

File Status Report Under Rule 10.6 form (If the estate is not complete, the form must still be filed and then filed annually until complete.)

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GLOSSARY OF TERMS

Beneficiary – A person named to receive property or other benefits.

Codicil – A writing signed at the end by a Testator(trix) which amends or augments an existing Will.

Decedent – A term used to identify a deceased person.

Estate – The property owned by a person at death over which an Executor(trix) or Administrator is authorized to exercise control either by virtue of a Will, or in the absence of a Will, by the Probate Code.

Executor/Executrix – Person appointed by the Testator (maker) to carry out the directions and requests in his/her Will.

Insolvent – When debts of estate are larger than the assets and there is no tax due.

Intestate – Where there is no valid Will at death.

Issue – All of a person's lineal decedents of all generations (i.e. children, grandchildren, great-grandchildren).

Joint Tenancy – Property held in the names of two or more persons. The property passes to the surviving joint tenant on death of the other joint tenant or joint tenants.

Letters of Administration – The order issued by the Register of Wills empowering a party to gather and distribute the assets of an estate when the decedent died without a Will or did not name an Executor(trix) in a Will or where the Executor(trix) dies, renounces his/her appointment or is not qualified.

Letters Testamentary – The order issued by the Register of Wills to the Executor(trix) named in the Will of the decedent to allow the Executor(trix) to administer the estate.

Life Estate – A right to use or occupy property for the life of the person named, which completely expires upon the death of the person named.

Next of Kin – Those persons most nearly related to a decedent by blood (i.e. children, parents, siblings, etc.)

Personal Property – Any property which is not included in the definition of real property; tangible property such as: furniture, books, automobiles, jewelry and clothes; and, intangible property such as: money, stocks, bonds and/or bank accounts.

GLOSSARY OF TERMS *(continued)*

Per Stirpes – This denotes the method of dividing a share of an estate where a class or group of beneficiaries take the share which their predeceased ancestor would have taken if he/she survived the Testator. The members of the group take their predeceased ancestor's right of representation. (For example, if person P dies leaving no spouse and is survived by two children A and B and the two children of his deceased child C who are E and F, then A and B would each receive 1/3 of the estate and E and F would equally share C's 1/3, thereby each receiving 1/6.)

Pro Se – On one's own behalf.

Probate – This means to "to prove" a Will. A Will is proved when it is submitted to the Register of Wills who determines the Will to be valid and issues a decree appointing a personal representative (Executor/trix) to administer the estate of the decedent.

Real Property – Land and things attached to land; buildings, fences, walls, trees, growing crops, etc.

Renunciation – Waiver of a person's right to serve as the legal representative of an estate.

Self-proven Will – Eliminates the need for witnesses at the Register of Wills office.

Short Certificate – Abbreviated form of the grant letter showing appointment of personal representative of an estate on a certain date. Used to transfer assets from the estate.

Spouse Allowance – The surviving spouse's right to request up to \$2,000 from the personal representative in addition to any provisions for his/her benefit contained in a Will or by intestate law.

Tenancy in Common – share a specified proportion of ownership rights in real property and upon the death of a tenant in common, that share is transferred to the estate of the deceased tenant.

Tenancy by the Entirety – A form of joint ownership exclusively for spouses. On the death of a spouse, the surviving spouse becomes the sole owner of the property.

Testator / Testatrix – A deceased person who leaves a Will disposing of property.

Witness – A person who is over 18, not incompetent and who witnesses the Testator's original signature to a Will and who, in the presence of the Testator, signs the Will attesting his presence at the time the Testator signed, or acknowledged signing, the Will. A person is not disqualified from being a witness because he or she is a beneficiary of the Testator.

- **Non-subscribing Witness** – Identify the Testator(trix) signature or to identify the subscribing witness signatures.
- **Subscribing Witness** – Eyewitness to the signature of the Testator(trix).

INHERITANCE TAX

GENERAL INFORMATION REGARDING PENNSYLVANIA RESIDENT DECEDENTS

(All Estates opened must complete and file a PA Inheritance Tax Return, even if there is no tax due!)

EXEMPT PROPERTY:

Property owned by spouses with right of survivorship is exempt from Inheritance Tax unless the decedent created the joint ownership within one year of the decedent's death.

Life insurance proceeds payable to a named beneficiary as well as to the decedent's estate are tax exempt provided the decedent died after December 13, 1982.

TAXABLE PROPERTY:

All real property and all tangible personal property, including but not limited to cash, automobiles, furniture, antiques, jewelry, etc., located in Pennsylvania are taxable. All intangible property including stocks, bonds, bank accounts, loan receivable, etc. is taxable regardless of where it is located. Jointly owned property, except between spouses, including but not limited to real estate, securities, bank accounts, etc., with the right of survivorship, is taxable.

As a general rule, the decedent's fractional portion of joint property is subject to tax. The fractional portion is determined by dividing the value of the property by the number of joint tenants regardless of their contribution.

Example:

Decedent died on 07-01-00. The only asset was interest in a joint savings account held with a son, with the right of survivorship. Gross value of account, including interest to date of death was \$20,500.00. The account was opened on 03-06-94. Surviving son paid \$4,200.00 for father's burial after the funeral.

<i>Gross appraised value of ½ interests in savings account as of 10-01-00</i>	<i>\$ 10,250.00</i>
<i>Less Funeral bill allowed as deduction</i>	<i>- 4,200.00</i>
<i>Clear value of estate for tax purposes</i>	<i>\$ 6,050.00</i>
<i>Inheritance Tax due as of 10-01-00 At 4.5% from son</i>	<i>\$ 272.25</i>
<i>Less Discount of 5% (if paid within 3 months of date of death)</i>	<i>- 13.61</i>
<i>Total amount due</i>	<i>\$ 258.64</i>

Half of the joint account is subject to tax. The funeral bill is an allowable debt. Tax is imposed at 4.5% for lineal heirs, and 5% discount is permitted since payment was made within 3 months of the date of death.

TAXABLE TRANSFERS:

If the decedent died after December 12, 1982, a transfer made within one (1) year of the date of death is subject to tax to the extent that they exceed \$ 3,000. If made without valuable and adequate consideration in money or money’s worth at the time of the transfer, is taxable to the extent that the transfer exceeds \$ 3,000 per transferee during any calendar year. Property that was transferred with the decedent retaining a life interest is taxable.

Also included, as transfers are accounts registered in the name of the decedent in trust for another person, but the \$ 3,000 exclusion is not applicable.

TRANSFERS TO SPOUSE FOR DATES OF DEATH ON OR AFTER JANUARY 1, 1995:

Transfers in trust for the sole use of the surviving spouse are not taxable in the current decedent’s estate but are includable in the surviving spouse’s estate when they die. This exclusion of the asset in the first decedent’s estate may be bypassed if the estate elects to include the trust in the first decedent’s estate. This election must be made on a timely filed inheritance tax return.

DEDUCTIONS:

Unsatisfied liabilities incurred by the decedent prior to his/her death are deductible against his/her taxable estate. In addition to debts incurred by the decedent or estate, the cost of administration, attorney fees, fiduciary fees, funeral and burial expenses including the cost of a burial lot, tombstone or grave marker and other related burial expenses are deductible.

FAMILY EXEMPTION:

The family exemption is a right given to specific individuals to retain or claim certain of the decedent’s property in accordance with Section 3121 of the Probate, Estates and Fiduciaries Code. For decedents dying after 01-29-95, the family exemption is \$ 3,500.

A spouse of a decedent who dies a resident of Pennsylvania may claim the family exemption. If there is no spouse, or if the spouse has forfeited his/her rights, then any child of the decedent who is a member of the same household as the decedent may claim the exemption. In the event there is no spouse or child, a parent or parents who are members of the same household as the decedent may claim the exemption. The family exemption is allowable only against assets, which pass by a will, or by the Pennsylvania Intestate Laws.

RATES FOR INHERITANCE TAX:

Date of Death	07/01/94 to 12/31/94	01/01/95 to 06/29/2000	07/01/2000 to Present
Spouse	3%	0%	0%
Lineal	6%	6%	4.5%
Sibling	15%	15%	12%
Collateral	15%	15%	15%
Nonprofit Charities	0%	0%	0%

Effective 01/01/2020, Act 13 of 2019 reduces the inheritance tax rate to 0% for the transfer of property to or for the use of a child 21 years of age or younger from a natural parent, adoptive parent or a stepparent of the child. The law will apply to transfers from a decedent who dies after December 31, 2019.

The tax rate for transfers FROM a child; age 21 or younger, to a natural parent, an adoptive parent, or a stepparent has been reduced from 6% to 0%. The asset(s) being transferred should be reported on the appropriate schedule(s), and the amount subject to tax should be included with spousal transfers on Line 15 of the REV-1500 at the zero tax rate. Attach a copy of the death certificate to the tax return to document the child's age at the date of death.

The tax rate for transfers to a grandfather, grandmother, father, mother, children, lineal descendants and their spouses has been reduced from 6% to 4.5%. The asset(s) being transferred should be reported on the appropriate schedule(s), and the amount subject to tax should be shown on Line 16 of the REV-1500 at the new lineal tax rate, 4.5%.

The tax rate for transfers from a decedent to a sibling has been reduced from 15% to 12%. A sibling is defined as, "an individual who has at least one parent in common, either by blood or by adoption". The asset(s) being transferred should be reported on the appropriate schedule(s), and the amount subject to tax should be shown on Line 17 of the REV-1500 at the new sibling tax rate, 12%.

The tax rate for transfers to a surviving spouse will continue to be 0% and the tax rate for collateral beneficiaries, other than siblings, will continue at 15%.

Charitable organizations, exempt institutions and government entities, are exempt from inheritance tax.

SEPARATE BILLING FOR JOINT TENANTS:

An estate representative may now request that the Department issue a separate tax notice for tax due on jointly-owned assets directly to the surviving owner by checking the box at Line 6 of the REV-1500. All information requested on Schedule F must be completed, including the surviving joint owner's address, in order for the Department to issue a notice. This option should only be used when the estate representative does not wish to pay the tax on the jointly owned assets from the estate funds.

DISCOUNT FOR EARLY PAYMENT OF INHERITANCE TAX:

If the tax is paid within "**three months**" of the decedent's date of death, a discount of 5% of the tax paid is allowed.

PERSONS RESPONSIBLE FOR FILING RETURN:

The personal representative (Executor or Administrator) appointed by the "Register of Wills" is responsible for filing the return. An individual who received property by right of survivorship or a transfer is responsible for filing a return if the personal representative did not report the property.

WHERE TO FILE RETURN and PAYMENT OF TAX:

The return must be filed in **DUPLICATE** with the Register of Wills of the county in which the decedent resided. DO **NOT** mail the inheritance tax return directly to the PA Department of Revenue. The Register of Wills will forward a timed stamped copy to the inheritance tax department and file the original in the estate file, which is public record.

The Inheritance Tax Return and **tax liability is due within nine (9) months after the decedent's date of death**. Interest is charged on the amount of tax unpaid after the nine (9) months. A check for the amount of tax due should be made payable to "**REGISTER OF WILLS, AGENT**".

EXTENSION FOR FILING RETURN:

Requests for an extension (REV-1846) (not to exceed six (6) months) for filing must be submitted within the nine (9) month filing period to:

Commonwealth of PA – Dept. of Revenue
Bureau of Individual Taxes
Inheritance Tax Division - Dept. 280601
Harrisburg, PA 17128-0601
RA-InheritanceTaxEXT@pa.gov **Phone 717-787-8327**

This extension will not relieve the estate of the interest, which will accrue on any tax liability unpaid after the nine (9) month period. No response is sent to an extension request unless the extension is denied!

ENTRY INTO SAFE DEPOSIT BOXES:

Unless registered in the names of both spouses, a safe deposit box is sealed at the death of the decedent. If the box is in the decedent's name alone or in the name of the decedent and a deputy or custodian, the box is sealed at death. Entry into a safe deposit box may be made without notice for the sole purpose of removing the decedent's will or evidence of ownership of the burial lot (cemetery deed) in which the decedent is to be interred (REV-487).

Effective May 11, 2011, neither a department or bank employee, nor lawyer or CPA must be present at a safe deposit box inventory. Instead, pursuant to the Inheritance and Estate Tax Act of 1991 ("Act"), a safe deposit box of a decedent may be entered at the time fixed in a notice mailed within seven days of the date of proposed entry, to the Department of Revenue and to the financial institution in which the box is located, 72 P.S. § 9193. The department no longer will provide employees to be present at safe deposit box inventories.

The Act requires that notice of a proposed safe deposit box entry and inventory (REV-1845) must be delivered to the department via United States Postal Service with return receipt service. The Act allows that, when a person furnishes a signed statement under penalty of perjury that he or someone in his behalf has given this notice, the financial institution in which a safe deposit box of a decedent is located shall permit entry into the box and removal of its contents, without the presence of a department or bank employee.

- (1) The notice must include:
 - a. the name of estate and person entering the box,
 - b. the name and street address of the financial institution in which the box is located, and
 - c. the date and time of entry.

- (2) The Notice must be:
 - a. delivered via United States Postal Service, return receipt service
 - b. copied to the financial institution in which the box is located
 - c. sent at least seven days in advance to:

PA Dept of Revenue
Safe Deposit Box Unit
P. O. Box 280601
Harrisburg, PA 17128-0601

- (3) At the time of entry, the estate representative must also provide a statement to the financial institution attesting that the notice was sent to the department, with the following or similar language:

“Under penalties of perjury I swear that I gave notice required under Section 2193 of the Inheritance and Estate Tax Act, 72 PS § 9193, to the Pennsylvania Department of Revenue, via United States Postal Service, of my intention to enter this safe deposit box on today’s date”.

- (4) Within 20 days of the entry, the estate representative must also return a completed Safe Deposit Box Inventory form REV-485 to the department’s Safe Deposit Box Unit.

**Any questions about Inheritance Tax should be directed to:
The Pennsylvania Department of Revenue,
Inheritance Tax Div., 5th Floor
Strawberry Square, Harrisburg, PA 17128-1100
717-787-8327 / Fax: 717-772-0412
Website: www.revenue.state.pa.us
E-mail: parev@pa.gov**

THIS INFORMATION HAS BEEN MADE AVAILABLE TO YOU AS A PUBLIC SERVICE, TO INFORM YOU AND NOT TO ADVISE. IT IS BASED ON PENNSYLVANIA LAW AND IS INTENDED TO PROVIDE GENERAL INFORMATION ABOUT PENNSYLVANIA INHERITANCE TAX. THE STATEMENTS ARE GENERAL, AND INDIVIDUAL FACTS IN A GIVEN CASE MAY ALTER THEIR APPLICATION OR INVOLVE OTHER LAWS NOT REFERRED TO HERE. YOU MAY WISH TO CONSULT AN ATTORNEY AS TO HOW THIS INFORMATION MAY APPLY TO YOU.

The information and sample forms provided by the Register of Wills are not to be considered a do-it-yourself kit or a substitute for professional legal advice. These materials are intended only to introduce the reader to the general scope of the task of estate administration, and aid in an informed decision on the level of professional legal assistance, which is required in each individual case.

Attorneys for the interested parties conduct the great majority of the estate administration business which comes before the Register of Wills office. The law does not require the use of an attorney to perform any of the legal activities, which are administered here. The employment of an attorney will often provide the knowledge and experience needed to proceed efficiently and to avoid costly errors in the complex series of tasks needed to administer an estate in compliance with the law.

Law prohibits the employees of the Register of Wills office from providing any legal advice. It is, therefore, strongly recommended that Executors(trix) and Administrators seek legal counsel in the performance of their duties. If you do not have an attorney, you may contact the Attorney Connection through the York County Bar Association at (717) 854-8755 or via e-mail at www.yorkbar.org/attorneyconnection.

The York County Register of Wills Office is located on the second floor of the York County Judicial Center in downtown York. Office hours are Monday through Friday – 8:00 a.m. to 4:15 p.m.

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