

Register of Wills
County of Chester
201 W. Market Street, Suite 2200
P.O. Box 2746
West Chester, PA 19380-0989

Estate Settlement Information Packet For PA Resident Decedent

The administration of an estate is an important legal matter. Failure to properly administer the estate may result in personal liability or sanctions by the Court.

This information packet has been prepared by the office of the Register of Wills. Nothing contained herein is intended to constitute legal advice or to identify legal remedies in any circumstance. The information provided is not all inclusive but is offered as a basic guide for Estate Settlement. The Register of Wills and staff do not render legal advice.

Please be advised that fees paid to file the Petition for Probate and Grant of Letters are NOT refundable.

This packet contains the following information and forms:

INFORMATION:

- Estate Settlement Timetable
- Paying the PA Inheritance Tax for a Resident Decedent
- Filing the PA Inheritance Tax Return for a Resident Decedent
Instruction Booklet and most frequently used forms are provided.
- Explanation of Additional Probate Fee
- Advertisement of Grant of Letters
- Important Contact Information

FORMS: The following forms may be filed in person, by mail, fax (610-344-6218), or email (rwills@chesco.org)

- Certification of Notice under Rule 5.6(a) - File with the Register of Wills
- Notice of Estate Administration - **DO NOT** file with Register of Wills. Keep for your records.
- Status Report under 6.12 - File with the Register of Wills
- Inventory - File with the Register of Wills

Estate Settlement Timetable

Within Three (3) Months of Date of Death:

1. Pre-pay PA Inheritance Tax within the three (3) months to receive **5%** discount.
 2. Discount period is three (3) months, NOT 90 days, from date of death.
 3. See detailed instructions for "Paying the PA Inheritance Tax for a Resident Decedent" on page 3.
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Within Three (3) Months of Date of Grant of Letters:

1. Send Notice of Estate Administration to Beneficiaries and Intestate Heirs. Do NOT send this form to the Register of Wills. Keep for your records.
 2. File Certification of Notice under Rule 5.6 with Register of Wills.
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Within Nine (9) Months of Date of Death or Date of Six (6) Months Extension:

1. File Two (2) copies of PA Resident Inheritance Tax Return with Register of Wills.
 2. File Inventory with Register of Wills.
 3. Pay PA Resident Inheritance Tax due to avoid interest.
 4. See Page 3 for detailed instructions for Filing the Return and Paying the Inheritance Tax.
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Within Two (2) Years of Date of Death:

1. File Status Report under Rule 6.12 with Register of Wills.
2. If settlement of the Estate is not completed within 2 years of date of death, another Status Report must be filed each year until administration is completed.

Paying the PA Inheritance Tax for a Resident Decedent

1. Payment of PA Inheritance Tax for a **Resident** Decedent are made as follows:
 - Payment must be mailed or hand-delivered **ONLY** to the Register of Wills of Chester County.
 - Check is made payable to **Register of Wills, Agent**.
 - Check should reference the Estate File # and Decedent's name.
 - Hand carry or mail payment to:

Register of Wills
201 W. Market Street, Suite 2200
West Chester, PA 19380-0989
2. To qualify for the 5% discount, payment must be hand carried or postmarked within three (3) months of date of death **NOT** 90 days from date of death.
3. Payment date is the **actual date** the payment is hand-delivered or postmarked!
4. If the payment is hand-delivered, no exceptions are made for weekends or holidays.
5. This office does not determine if the payment is made within the discount period. That decision is the sole responsibility of the PA Inheritance Tax Department.

Filing the PA Inheritance Tax Return for a Resident Decedent

Please be advised: All Estates opened must complete and file a PA Inheritance Tax Return even if there is NO tax due.

The PA Inheritance Tax Return, Rev-1500, must be filed in DUPLICATE in the office of the Register of Wills at 201 W. Market Street, Suite 2200, West Chester, PA 19380. The due date is within 9 months of date of death or the date of the extension. The 2 signed returns may be mailed or hand-delivered to the Register of Wills. **DO NOT** mail any return directly to the PA Inheritance Tax Department. The Register of Wills sends one copy to the PA Inheritance Tax Department and files the other copy in the Estate case file.

ALL information in the Register of Wills Estate file copy of the PA Inheritance Tax Return is public record. Confidential documents need not be attached to the return filed with the Register of Wills. The PA Inheritance Tax booklet section on Privacy Notification contains instructions for submitting confidential documents to the PA Department of Revenue.

Effective April 1, 2011, as directed by the Inheritance Division of the PA Department of Revenue, any Return presented to this office that is stapled or bound in any manner or not in the official format of paper size of 8 ½" by 11" will be rejected. This office will not make copies of any forms or documents that are not in compliance. The proper format of the Return is the sole responsibility of the filer. Please note that all attachments to the Return must also be in the proper format.

An Inheritance Tax Payment submitted with the rejected Return will be accepted.

Explanation of Additional Probate Fee

At the time of filing the Petition for Grant of Letters an **estimate of the gross probate value** of the Estate is made. The probate fee is charged based on this estimated value. When the Original PA Inheritance Tax Return is filed, the **actual** gross probate value of the estate is calculated. The calculation is based on the sum of the amounts on Schedules A, B, C, D and E of the PA Inheritance Tax Return. If the actual gross probate value of the estate is **greater** than the estimated gross probate value of the estate, an additional probate fee is charged. If the actual gross probate value is **less** than the **estimated gross probate value, no refund is issued**.

Advertisement of Grant of Letters 20 Pa.C.S. §3162

The personal representative, immediately after the grant of letters, shall cause notice thereof to be given in one newspaper of general circulation published at or near the place where the decedent resided or, in the case of a nonresident decedent, at or near the place where letters were granted, and in the legal periodical, if any, designated by rule of court for the publication of legal notices, once a week for three successive weeks, together with his name and address; and in every such notice, he shall request all persons having claims against the estate of the decedent to make known the same to him or his attorney, and all persons indebted to the decedent to make payment to him without delay.

According to Chester County Orphans' Court Rule L5.1A, the Chester County Law Reporter is the legal periodical for the publication of notices. The Law Reporter address is 15 West Gay Street, 2nd Floor, West Chester, PA 19380, Phone 610-692-1889.

REGISTER OF WILLS CONTACT INFORMATION

Mailing Address:

Register of Wills
201 W. Market Street, Suite 2200
West Chester, PA 19380-0989

Phone: 610-344-6335 (press 3)
Fax: 610-344-6218
email: rwills@chesco.org
website: www.chesco.org/wills

PA DEPARTMENT OF REVENUE CONTACT INFORMATION

PA Inheritance Tax Department
Extension Request for PA Inheritance Tax Returns

No response is sent to an extension request, unless extension is denied.

Phone: 717-787-8327
Phone: 717-705-2327
Fax: 717-772-0412
email: RA-InheritanceTaxExt@state.pa.us