REV-1649 EX+ (08-13)

pennsylvania
DEPARTMENT OF REVENUE
INHERITANCE TAX RETURN
RESIDENT DECEDENT

SCHEDULE O

DEFERRAL/ELECTION UNDER SEC. 9113(A) (SPOUSAL TRUSTS)

START

ESTATE OF **FILE NUMBER**

PART A - DEFERRING STATEMENT

For all trust assets reportable for Pennsylvania inheritance tax purposes for which a deferral of tax is chosen under Section 9113(a) of the Inheritance & Estate Tax Act, the personal representative responsible for filing the return and the trustee(s) of the trust in question hereby acknowledge the department's Statement of Policy set forth at 61 Pa. Code § 94.3 concerning any potential termination of the trust under 20 Pa.C.S. § 7710.1 that occurs after the return was filed. Specifically, the signatories recognize each individual's assumption of liability for inheritance tax consequences that result from any termination of the trust under 20 Pa.C.S. § 7710.1 that occurs after a return has been filed.

PLEASE SIGN AFTER PRINTING

Signature of Person Responsible for Filing Return

PLEASE SIGN AFTER PRINTING

Signature(s) of Trustee(s)

PART B – ELECTION TO TAX AMOUNTS

Complete this section only if making the election to tax under Section 9113(a) of the Inheritance & Estate Tax Act. If the election applies to more than one trust or similar arrangement, a separate form must be filed for each trust. This election applies to the _____ Trust (marital, residual A, B, bypass, unified credit, etc.).

Enter the description and value of all interests for which the Section 9113(a) election is made.

DESCRIPTION	VALUE
Total	0.00

If more space is needed, insert additional sheets of the same size.

Reset Entire Form

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