

# PENNSYLVANIA INHERITANCE TAX QUICK REFERENCE SHEET

## HISTORIC TAX RATES

EFFECTIVE AS OF DATE OF DEATH	SPOUSE	LINEAL	SIBLING	COLLATERAL*
04-07-1826 to 04-22-1846	0%	0%	2 1/2%	2 1/2%
04-23-1846 to 07-10-1917	0	0	5	5*
07-11-1917 to 05-04-1921	2	2	5	5*
05-05-1921 to 12-10-1951	2	2	10	10*
12-11-1951 to 12-29-1967 @ 4:00 PM	2	2	15	15*
12-29-1967 after 4:00 PM to 06-30-1994	6	6	15	15
07-01-1994 to 12-31-1994	3	6	15	15
01-01-1995 to 06-29-2000	0	6	15	15
07-01-2000 to PRESENT	0	4.5**	12	15

\* UNTIL MAY 31, 1957, CHARITIES WERE CONSIDERED COLLATERAL BENEFICIARIES.  
 \*\* EFFECTIVE July 1, 2000 TRANSFERS FROM A CHILD, AGE 21 OR YOUNGER TO NATURAL OR ADOPTIVE PARENT, OR STEPPARENT IS AT ZERO TAX RATE.

## HISTORIC INTEREST RATES

DATE OF DELINQUENCY	ANNUAL RATE	DAILY FACTOR	DATE OF DELINQUENCY	ANNUAL RATE	DAILY FACTOR
Before 05-29-1943	12	.000329	05-29-1943 to 12-31-1981	6	.000164
01-01-1982 to 12-31-1982	20	.000548	01-01-1983 to 12-31-1983	16	.000438
01-01-1984 to 12-31-1984	11	.000301	01-01-1985 to 12-31-1985	13	.000356
01-01-1986 to 12-31-1986	10	.000274	01-01-1987 to 12-31-1987	9	.000247
01-01-1988 to 12-31-1991	11	.000301	01-01-1992 to 12-31-1992	9	.000247
01-01-1993 to 12-31-1994	7	.000192	01-01-1995 to 12-31-1998	9	.000247
01-01-1999 to 12-31-1999	7	.000192	01-01-2000 to 12-31-2000	8	.000219
01-01-2001 to 12-31-2001	9	.000247	01-01-2002 to 12-31-2002	6	.000164
01-01-2003 to 12-31-2003	5	.000137	01-01-2004 to 12-31-2004	4	.000110
01-01-2005 to 12-31-2005	5	.000137	01-01-2006 to 12-31-2006	7	.000192

## HISTORIC DELINQUENCY PERIODS

1. ON ORIGINAL INHERITANCE TAX RETURNS:
  - a. BEFORE 12-21-1965 ..... 12 MONTHS AFTER DEATH
  - b. FROM 12-22-1965 to 06-16-1971 ..... 15 MONTHS AFTER DEATH
  - c. FROM 06-17-1971 to DATE. .... 9 MONTHS AFTER DEATH
2. INHERITANCE TAX REMAINDER RETURNS: (for D.O.D. \*\*\* prior to December 13, 1982)
  - a. ORIGINAL DECEDENT'S D.O.D. BEFORE 01-01-1962 ..... IMMEDIATELY UPON ACTUAL DISTRIBUTION TO REMAINDERMEN
  - b. ORIGINAL DECEDENT'S D.O.D. AFTER 12-31-1961 ..... 3 MONTHS AFTER DEATH OF LIFE TENANT OR ELECTION TO PREPAY
3. ESTATE TAX BASED ON ORIGINAL FEDERAL #706 or PA-706:
  - a. FROM 01-01-1962 to 10-02-1991 ..... 18 MONTHS AFTER DECEDENT'S D.O.D.
  - b. FROM 10-03-1991 to Present \*\*\*\* ..... 9 MONTHS AFTER DECEDENT'S D.O.D.

\*\*\*\* For dates of death on or after July 1, 2002, the return is due 10 months after D.O.D. of decedent
4. ESTATE TAX BASED ON FINAL FEDERAL CLOSING LETTER:
  - a. FROM 01-01-1962 to PRESENT ..... 30 DAYS AFTER DATE ON FCL \*\*\*\*

## FAMILY EXEMPTION ALLOWANCE

EFFECTIVE DATES OF DEATH	AVAILABLE ALLOWANCE
ACT OF 1851, AMENDED BY 1913	\$300.00
ACT OF 1917	\$500.00
ACT OF 1949	\$750.00
FROM 11-10-1959 to 05-04-1970	\$1,000.00
FROM 05-05-1970 to 06-26-1974	\$1,500.00
FROM 06-27-1974 to 01-29-1995	\$2,000.00
FROM 01-30-1995 to PRESENT	\$3,500.00

\*\*\* D.O.D.= DATE OF DEATH  
 \*\*\*\*\* FCL = FEDERAL CLOSING LETTER

Revised  
01/5/05