

16<sup>th</sup>  
Annual Estate Law  
Institute  
December 10<sup>th</sup> and  
11<sup>th</sup>, 2009.

- Eugene H. Gillin, Attorney at Law  
Harkins and Harkins
- James Millar, Esquire  
PA Office of General Counsel
- Holly Moore, Trust Valuation  
PA Dept of Revenue, Inheritance Tax
- J. Paul Dibert, Chief  
PA Dept of Revenue, Inheritance Tax

- What is occurring at the Department of Revenue relating to inheritance tax?
  - Creating Estate Record
  - Opening Mail
  - Preparing Carts for BIDM
  - Imaging
  - Keypunching Data

- Correcting incorrectly filed returns
- Reviewing returns
  - Tax Examiners
  - Business Specialists
  - Trust Valuation Specialists
  - Supervisors
  - Chief

- Requests for additional information:
  - Telephone
  - E-mail
  - Fax
  - Letter
  - 20 day time limit for some kind of response.

- Notice of Appraisement and Assessment issued ASAP
- Current turn around is 5-5½ months from date return is filed at Register of Wills
- Can ask for expedited review if unique situation exists.
- Watch what you ask for!

- Notice of Appraisements mailed weekly.
- Copy always mailed to Register of Wills.
- “Soft Copy” allows Department to print an exact copy of original Notice upon request.

- Estate has right to ask for administrative correction; appeal to Board of Appeals or Orphans' Court and review at audit.
- Appeal or Audit period is 2 months, not 2 months.
- DO NOT file supplemental return to correct an error on original return.
- DO NOT file an amended return.



- Advances in the Inheritance Tax Division within the last year:
- Telephone line now allows to up to 9 individuals may answer the main line (717) 787-8327 at the same time.
- Employees may view an imaged return without leaving desk and answer questions without going for file and then calling the taxpayer back.

- New Web Site Designed for Department of Revenue:

- [www.revenue.state.pa.us](http://www.revenue.state.pa.us)

- E-mail extension requests:

[RA-InheritanceTaxExt.state.pa.us](mailto:RA-InheritanceTaxExt.state.pa.us)

- Ask question via e-mail on “Right Now” and have answer within 48 hours.
- E-Services, Revenue Web Site
- [www.doreservices.state.pa.us](http://www.doreservices.state.pa.us)

- Advance use of e-mail in all aspects of processing an inheritance tax return or updating an estate record

- More individuals are trained to answer the more technical questions so caller is not transferred several times.
- More liens are being filed by CATS to secure real estate in delinquent estates.
- Stronger enforcement of failure to file via the citation process and the use of Orphans' Court.

- If you plan to appeal to Orphans' Court, contact the Office of Chief Counsel ASAP.
- Do not assume that any compromise will always be in the best interest of the taxpayer.

- Remember the Office of Chief Counsel's client is the Department of Revenue, not your taxpayer.

- Issued over 1,200 wrongful death / survival action petition response letters during the last year.
- More courts ruling in the Department's favor.

- Do not try for a 100% wrongful death.
- We are consistent with our opinions across the Commonwealth.

- If you do not have a pre-approval letter, the allocation may be changed when the inheritance tax return is filed.
- Check Orphans' Court local rules in the County you are asking for the allocation to confirm if they require a pre-approval letter from the Department as part of the package.