

**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

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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 Register of Wills and staff do not render legal advice.

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This packet contains the following information and forms:

**INFORMATION:**

- Estate Settlement Timetable
- Filing the Inheritance Tax Return
- Filing the Federal Estate Tax Return (Form 706)
- Preparation and Filing of Inventory
- Explanation of Additional Probate Fee
- How to obtain more Short Certificates
- Statement for a "No Assets" Inheritance Tax Return
- Important Contact Information

**FORMS:**

- 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
- Status Report under 6.12 - File with the Register of Wills
- Inventory - File with the Register of Wills

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## Estate Settlement Timetable

**Within Three (3) Months of Date of Death:** Discount period is three (3) months NOT 90 days from date of death.

1. Pre-pay Inheritance Tax to receive 5% discount.
  - Payment should be made by check, payable to **Register of Wills, Agent**.
  - Check must contain the Estate File # and Decedent's name.
  - Hand carry or mail check to:

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2. Payment must be hand carried or postmarked within the three-month period to qualify for discount.
3. The payment date is the date the payment is hand-delivered or postmarked! No exceptions are made for weekends or holidays.

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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.
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 Inheritance Tax Return with Register of Wills. *See Page 3 for further directions.*
2. File Inventory with Register of Wills. *See Page 3 for further directions*
3. Pay Inheritance Tax due to avoid penalty and interest. (See above for payment instructions)

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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.

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## Filing the Inheritance Tax Return

Two copies of the Inheritance Tax Return must be filed in the office of the Register of Wills. **DO NOT** mail any return directly to the Inheritance Tax Department. The Register of Wills sends one copy to the Inheritance Tax Department and files the other copy in the Estate case file. ALL information in the Inheritance Tax Return on file in the office of the Register of Wills is public record.

**Note: All Estates opened must complete and file a PA Inheritance Tax Return even if there is NO tax due. See Page 4, Statement for a No Assets Inheritance Tax Return.**

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## Filing the Federal Estate Tax Return (Form 706)

The personal representative or any other fiduciary responsible for filing the Federal Estate Tax Return (Form 706) must also file a copy of that return with the Register of Wills. The 706 is a separate filing and should NOT be attached to any copy of the Inheritance Tax Return. The form is file stamped and docketed by the Register of Wills and then sent directly to the Inheritance Tax Department. It does not become part of the Estate case file. **Exception: If Form 706 is attached to any copy of the Inheritance Tax Return, it is NOT separated, file stamped nor docketed. If Form 706 or any Federal or State Tax Return is attached to the Register of Wills copy of the Inheritance Tax Return, it is placed in the Estate case file and becomes public record.**

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## Preparation and Filing of Inventory

1. File with the Register of Wills within 9 months of date of death. This is a separate filing. Do NOT attach it to the Inheritance Tax Return.
  2. The form must contain the following information:
    - List of all personal assets, located within and/or outside the Commonwealth, with corresponding fair market value as of the decedent's date of death.
    - List of all real estate, located within the Commonwealth, with corresponding fair market value as of the decedent's date of death.
    - A memorandum, at the end, of all real estate located outside the Commonwealth. The value may be indicated but is not included in the total value of the inventory.
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## 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 fee for Letters is charged based on this estimated value. When the 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 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. No refund is issued if the actual gross probate value is **less** than the **estimated gross probate value**.

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## How to obtain more Short Certificates

1. For Estates on file in this office, Short Certificates may be requested in person or by mail.
  2. A written request must include the following:
    - Name of Decedent and Estate File Number
    - # of Short Certificates requested at a cost of **\$10.00 each**. Check or Money Order payable to Register of Wills is acceptable. Do **NOT** mail cash.
    - Telephone Number of the person requesting the Short Certificates
  3. There is a request form available on the office website at [www.chesco.org/wills](http://www.chesco.org/wills)
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## Statement for a "No Assets" Inheritance Tax Return

All Estates opened must complete and file a PA Inheritance Tax Return. If a return is filed showing all zeroes for the assets and has no supporting schedules, the Inheritance Tax Department requests that a letter of explanation be attached. This letter should state **why** the Estate was opened. For Example-- "Estate opened to enter Safe Deposit Box" or "Estate opened to cash Life Insurance Check."

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## Register of Wills Contact Information

<b>Mailing Address:</b>	Phone:	610.344.6335
Register of Wills	Fax:	610.344.6218
201 W. Market Street, Suite 2200	email:	<a href="mailto:rwills@chesco.org">rwills@chesco.org</a>
P.O. Box 2746	website:	<a href="http://www.chesco.org/wills">www.chesco.org/wills</a>
West Chester, PA 19380-0989		

## Pa Department of Revenue Contact Information

Inheritance Tax Department	Phone:	717.787.8327
Extension Request for Inheritance Tax Returns	Phone:	717.705.2327
	Fax:	717.772.0412
	Email:	<a href="mailto:RA-InheritanceTaxExt@state.pa.us">RA-InheritanceTaxExt@state.pa.us</a>