

AFTER PROBATE CHECKLIST

Disclaimer of Liability: Please note that this document is just an information tool and does not constitute legal advice.

Within Three Months after the Grant of Letters has been issued, an original Certificate of Notice Under Pa. O.C. Rule 10.5 will need filed and this is available on our website <https://fayettecountypa.org/516/Estate-Information>.

- o Go to - Estate Information/Forms/Certification of Notice (PDF). This form can be mailed and/or hand delivered to the Register of Wills.

Within Two Years after the decedent's date of death an original PA O.C. Rule 10.5 Status Report will need filed and this available on our website <https://fayettecountypa.org/516/Estate-Information>.

- o Go to - Estate Information/Forms/Status Report. This form can be mailed and/or hand delivered to the Register of Wills.
- o Please note if a Status Report isn't completed within two years from the date of death, an additional Status Report must be filed each year until the estate administration is completed.

Inheritance Tax must be filed when opening an estate within 9 months after the decedent's death or to qualify for a **5% discount, 3 months after the decedent's death**. If the Inheritance Tax is not paid within 9 months of decedent's death, then interest will be charged accordingly.

- o Inheritance Tax Forms REV-1500 and schedules are available on our website <https://fayettecountypa.org/516/Estate-Information>.
 - o Inheritance Tax rates are as follows:
 - o **0 %** on transfers to a surviving spouse or to a parent from a child aged 21 or younger.
 - o **4.5 %** on transfers to direct descendants and lineal heirs.
 - o **12 %** on transfers to siblings.
 - o **15 %** on transfers to other heirs, except charitable organizations, exempt institutions and government entities exempt from tax.

The Inheritance Tax is filed in the Register of Wills Office. An original and one copy, which will be sent to the Department of Revenue, is needed along with your payment when filing. Payable to the **Register of Wills, Agent**, cash, checks and money order only.

Jeffrey L. Redman, Fayette County Register of Wills - 724-430-1206

61 East Main St., Uniontown, PA 15401