

REV-1839

BUREAU OF INDIVIDUAL TAXES
PO BOX 280601
HARRISBURG PA 17128-0601

**APPLICATION FOR
MORTGAGE FORECLOSURE
INHERITANCE TAX
RELEASE OF LIEN**

County Code Year

File Number

SECTION I DECEDENT INFORMATION

Decedent Name: Last	Suffix	First	MI
Decedent Social Security Number		Decedent Date of Death	

SECTION II APPLICANT INFORMATION

Applicant Name			Telephone Number
Mailing Address	City	State	ZIP Code

SECTION III REAL ESTATE INFORMATION

Attach copy of deed description	
Street Address	City, Township, Borough
County	Tax Parcel Number

SECTION IV VALUATION DATA

Real Estate Value - Computed Value at Date of Death, Current Computed Value or Appraisal (Attach Copy of Assessment Card or Appraisal)

Mortgage Balance - Attach Document evidencing Date of Death Balance of Mortgage

SECTION V BENEFICIARY INFORMATION

List additional beneficiaries on separate sheet of paper

Name: Last	Suffix	First	MI	Relationship to Decedent
Street Address		City	State	ZIP Code
Name: Last	Suffix	First	MI	Relationship to Decedent
Street Address		City	State	ZIP Code
Name: Last	Suffix	First	MI	Relationship to Decedent
Street Address		City	State	ZIP Code
Applicant Signature		Phone Number	Date	



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Instructions for REV-1839

REV-1839 IN (EX) 06-19

Application for Mortgage Foreclosure Inheritance Tax Release of Lien

PURPOSE

For mortgagees who are unaffiliated with an estate to report a parcel of real property under Pennsylvania's Inheritance and Estate Tax Act. By reporting a property under this form, the third party will receive documentation to establish whether any inheritance tax is owed on the property in question.

WHO MUST FILE

Mortgagees who have an interest in the real property which was owned by a decedent for whom no estate file number exists or for parcels of property which have not otherwise been reported to the Department through a decedent's estate.

WHERE TO FILE

Submit completed form to:
RA-RVBIT-LIEN-REL@pa.gov

NECESSARY PRECONDITION

Before the Department can review and process the REV-1839, it is necessary for an Estate File Number to exist for the decedent at the Register of Wills Office. Mortgagees may constitute a party in interest and be eligible to obtain an estate file number by filing an Affidavit of Death in the Register of Wills Office pursuant to 20 Pa.C.S. § 925. The Department will be unable to respond to an application made before an Estate file number exists for a particular decedent.

INSTRUCTIONS

By completing this form the real property will be reported and valued under the Pennsylvania Inheritance and Estate Tax Act. The Department will review the filing and determine whether any tax is owed based upon the information provided. Once the property has been reported and valued, and the payment of tax, if any, has been made, the Department would produce a release of lien to the inquiring party for filing at the Register of Wills Office.

SECTION INSTRUCTIONS**SECTION I****DECEDENT INFORMATION**

Enter the information for the decedent associated with the real estate.

SECTION II**APPLICANT INFORMATION**

Enter the name, address and telephone number of the person or entity preparing the application. The Applicant's signature is required at the bottom of the form.

SECTION III**REAL ESTATE INFORMATION**

Enter the address, including County and Tax Parcel Number, of the real property being reported. A clear copy of the property's deed description must be included.

SECTION IV**VALUATION DATA****REAL PROPERTY VALUE**

Enter the value of the real property using any of the following methods: Computed Value at Date of Death, Current Computed Value or Appraisal. Computed value is derived by multiplying the county assessed value by the common level ratio factor (CLRF). If using current computed value you must use current CLRF. If using date of death computed value, use the CLRF effective at the date of death. Attach a copy of assessment card or appraisal.

MORTGAGE BALANCE

Enter the date of death mortgage balance. If claiming a mortgage deduction, you must attach a document evidencing the outstanding mortgage balance at the date of death.

SECTION V**BENEFICIARY INFORMATION**

If known, enter the name, address and relationship to decedent for each beneficiary of real property reported. If additional beneficiary space is needed, use a separate sheet of paper.