



ESTATE OF

JOINT TENANT(S) NAME	ADDRESS	RELATIONSHIP TO DECEDENT
A.		
B.		
C.		

(If more space is needed, use additional sheets of paper of the same size)



Instructions for REV-1737-5 Schedule F

Jointly-Owned Assets

REV-1737-5 IN (EX) 09-18

GENERAL INFORMATION

PURPOSE

Use REV-1737-5, Schedule F to report all assets in which the decedent held an interest as joint tenants with rights of survivorship.

TIP Joint tenancies, including those between husband and wife, created within one year of the decedent's death (or two years for estates of decedent's dying on or before December 12, 1982), are reportable on REV-1737-6, Schedule G.

TIP Do not report a retained life estate on this schedule. See instructions for REV-1737-6, Schedule G.

SCHEDULE INSTRUCTIONS

ESTATE OF

Enter the complete name of the estate as shown on the REV-1737-A, Pennsylvania Inheritance Tax Return Nonresident Decedent.

JOINT TENANT(S) NAME

List the surviving joint tenant(s) name.

ADDRESS

List the address of the surviving joint tenant(s).

RELATIONSHIP TO DECEDENT

List the surviving joint tenant(s) relationship to the decedent.

PART I - JOINTLY-OWNED ASSETS LOCATED IN PENNSYLVANIA

List and describe all real or tangible personal property located in Pennsylvania in which the decedent held an interest at the time of death as a joint tenant with right of survivorship with someone other than the decedent's surviving spouse.

PART II - JOINTLY-OWNED ASSETS

List and describe other jointly held property wherever situated.

! IMPORTANT: Complete Part II ONLY when the proportionate method of tax computation is elected.

ITEM NUMBER

Enter the next sequential number for each asset reported.

LETTER FOR JOINT TENANT

Enter the letter associated with the joint tenant's name reported on Page 1 of REV-1737-5 for each asset.

The description must include the exact registration of the asset.

DATE MADE JOINT

Report the date each asset was made joint for each joint tenant.

DESCRIPTION

Include a description of each asset reported.

If reporting real estate, report the physical street address of the property and the parcel ID number.

TIP Do not list property in which the decedent held an interest as a tenant-in-common, nominee or in a partnership. See instructions for REV-1737-2, Schedule A or REV-1504, Schedule C.

DATE OF DEATH VALUE OF ASSET

Report the exact balance or market value of the asset at date of death. Disclose the full value of all assets in this column.

PERCENT OF DECEDENT'S INTEREST

Report the percent of interest owned by the decedent at the date of death.

Only the fractional ownership interest of the decedent at the date of death is subject to tax, unless the joint ownership was created within one year of the decedent's death (within two years of the decedent's death if death occurred on or before December 12, 1982).

DATE OF DEATH VALUE OF DECEDENT'S INTEREST

Report the value of the taxable interest. Determine the decedent's taxable interest by dividing the full value of the property by the number of joint tenants.

PART I TOTAL

Total all items in the Date of Death Value of Decedent's Interest column in Part I and enter value here.

PART II TOTAL

Total all items in the Date of Death Value of Decedent's Interest column in Part II and enter value here.

TOTAL

Enter the total amount of Part I Total and Part II Total. Carry this value to Page 2, Line 6 of the REV-1737-A.

