



**CONSENT TO TRANSFER,
ADJUST OR CORRECT
PA ESTIMATED PERSONAL
INCOME TAX ACCOUNT**

PURPOSE

Use this form to apply estimated tax payments and carryover credits between spouses if the annual PA tax return returns are being filed differently than the estimated tax payments were made. Also use this form to transfer estimated tax payments when any restricted credit (other than the Educational Improvement Tax Credit or Opportunity Scholarship Tax Credit) is claimed on PA Schedule OC, or when a taxpayer is required to file a separate return because of unpaid child/spousal support. Estimated tax payments cannot be shifted between accounts without the consent of the taxpayer or proper authorization and oath of the tax preparer or executor. Only estimated tax payments made in joint or separate accounts of spouses may be separated or combined.

HOW TO FILE

Place a completed and signed form in front of each paper return filed, and mail each return to the department. If e-filing the return(s) and your software does not support the e-filing of this form, attach a signed and completed pdf file of the form to the return, or fax a completed and signed form to the department. See the MAILING/FAXING INSTRUCTIONS on Page 2 for additional information.

Filing Tip: A copy of the form must be included with each return filed.

PART 1. TYPE OF TRANSFER. Fill in the oval explaining why you are filing this form.

- A** From a **Joint** PA estimated account to **Separate** PA estimated accounts.
- B** From **Separate** PA estimated accounts to a **Joint** PA estimated account.
- C** For a **Deceased** taxpayer, to or from the decedent's PA estimated account to the surviving spouse's PA estimated account.
Important: PA only requires separate returns when a taxpayer and/or spouse die during a tax year and a joint return cannot be or is not elected to be filed. Use this form to transfer payments from a joint account to separate accounts when the deceased taxpayer's estate and/or surviving spouse elect to file separate returns.
- D** From a **Joint** PA estimated account to Separate accounts for **Divorced** or **Separated** taxpayers. **BOTH MUST SIGN.**

PART 2. PAYMENTS FOR TRANSFER.

PAYMENTS MADE		REMAIN IN ACCOUNT	TRANSFER TO ACCOUNT
Taxpayer Name (Please print or type)		Name	Name
SSN		SSN	SSN
Tax Year		Tax Year	Tax Year
Date of Payment	Amount of Payment	Total to Remain in Account	Total to be Transferred
Prior Year's Credit			
TOTAL			

PART 3. TAXPAYERS' SIGNATURE AND CONSENT. Important: Both Spouses Must Sign.

We certify that the above information is true and correct and we authorize and agree to have the PA Department of Revenue apply our estimated payments or credits in the manner indicated above for the taxable year shown.

Signature	Date	Signature	Date
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PART 4. PREPARER'S, SURVIVING SPOUSE'S, OR EXECUTOR'S OATH.

I certify that the above information is true and correct and I am the person responsible for the annual PA tax return of the taxpayer or decedent's estate and this is the manner in which the PA Department of Revenue should apply the taxpayer's or decedent's estimated payments and credits for the taxable year shown.

Signature	Date
Print name or company name	Daytime Telephone

INSTRUCTIONS

PART 1

Fill in the oval for the type of transfer being requested.

PART 2

PAYMENTS MADE

Enter in this column the taxpayer's name and Social Security number (SSN) under whose account the estimated payments were made, along with the tax year. Complete the column by identifying each estimated payment made by date and amount, along with the amount of the carryover credit from the prior year's return. Add the amounts of payment and enter the total amount where indicated.

REMAIN IN ACCOUNT

If any payments identified in the Payments Made column are to remain in the taxpayer's account, enter the taxpayer's name, SSN and tax year, along with the total amount of the estimated payments that should remain in that account. If all payments made separately are being combined, the total to remain in the account should be zero.

TRANSFER TO ACCOUNT

Enter the name, SSN and tax year for the taxpayer account to which the estimated payments are to be transferred, along with the total to be transferred.

Filing Tips: If you have separate PA estimated tax accounts and are filing a joint return, please complete the Payments Made column for the individual from whom the payments are being transferred. The total amount of the transfer should be shown in the Transfer To Account column with the appropriate information. If the estimated tax payments were made jointly and you are now filing separate returns, the first column should be completed, showing the information for each estimated payment. The total amount that should remain in the account should be shown in the Remain In Account column, and the total amount to be transferred to the spouse's account should be shown in the Transfer To Account column, along with all appropriate information.

PART 3

TAXPAYER'S SIGNATURE AND CONSENT

If separate accounts are being transferred into one account, both taxpayers should sign. If a joint account is being separated into two accounts, both taxpayers should sign. If one of the taxpayers is deceased, the surviving spouse should sign in PART 3, and PART 4 must also be completed. If the form is being prepared on behalf of the taxpayers by a preparer, the preparer must sign in PART 4.

PART 4

PREPARER'S, SURVIVING SPOUSE'S OR EXECUTOR'S OATH

If one of the taxpayers is deceased and the accounts are being combined, the surviving spouse, preparer or the executor may sign on behalf of the deceased taxpayer. If both of the taxpayers are deceased, the executor(s) of the estate(s) or the preparer may sign on behalf of the deceased taxpayers. If the form is being prepared on behalf of the taxpayers, the preparer must sign the form. If the preparer or executor signs on behalf of the taxpayers or on behalf of a deceased taxpayer(s), the preparer and executor must print their name or include the company name and daytime telephone number.

MAILING/FAXING INSTRUCTIONS

You may mail or fax completed and signed form(s) to the department prior to filing the return(s), or you may mail to the department completed and signed form(s) with the paper return(s). If you e-file return(s), the completed form may be faxed to the department or attached as a pdf file to the return if your software does not support the form.

Mailing Address: **PA DEPARTMENT OF REVENUE
BUREAU OF INDIVIDUAL TAXES
PO BOX 280510
HARRISBURG PA 17128-0510**

Fax Number: **717-705-6651. If faxing this form, please complete and use the PA Form DEX-93,
Bureau of Individual Taxes Fax Cover Sheet.**