

**SCOTT W. BOYD, MEMBER**  
43<sup>RD</sup> LEGISLATIVE DISTRICT

COMMITTEES

**HARRISBURG OFFICE**  
PO BOX 202043  
HARRISBURG, PA 17120-2043  
PHONE: (717) 783-6422  
FAX: (717) 787-7731  
EMAIL: SBOYD@PAHOUSEGOP.COM

INSURANCE  
LABOR RELATIONS  
TOURISM & RECREATIONAL DEVELOPMENT




*House of Representatives*  
COMMONWEALTH OF PENNSYLVANIA  
HARRISBURG

DATE: February 15, 2011

TO: All House Members

SUBJECT: Proposed Legislation – TRC of 1971: Inheritance Tax-Relationship  
Notification of Survivor(s) of a Joint Account

FROM: Rep. Scott Boyd 

A constituent recently brought an issue to my attention relating to Pennsylvania Inheritance Tax Information Notices sent out by the Department of Revenue (department) upon the passing of an account holder with two or more owners.

Under PA Inheritance tax law, when money is deposited or invested in a financial institution located in the Commonwealth in the names of two or more persons and one of the account holders' dies; state law requires the financial institution to provide the department with information regarding the survivor(s) of the account. The survivor(s) receive an information notice from the department informing account holder(s) that they may owe the PA Inheritance tax. Failure to respond to this notice in a timely fashion will result in an official tax assessment

Accounts established jointly between a husband and wife more than one year prior to death are not taxable. However; in the case of my constituent, they still received the notice and were required to respond in order to prevent an official tax assessment. Currently, financial institutions are not required to submit the relationship of the survivor(s) to the deceased. If the relationship information was provided to the department it would assist the department in its effort to promote efficiency and assist taxpayer(s) who may be coping with a recent emotional loss.

In the near future I plan to introduce legislation of value to grieving taxpayers. This proposal would require financial institutions to report to the department the survivor's relationship to the deceased. The intent of providing this information is to supply a more accurate information notice to the surviving taxpayer; as well as, assists in avoiding any unnecessary notices to be distributed. The Commonwealth should be proactive when assisting survivor(s) by relieving them of any unnecessary administrative paperwork when they are dealing with a loss.

I urge you to join me in assisting people who have experienced a loss. If you wish to co-sponsor this legislation, please contact Debbie in my office at 783-6422 or via email at [dacor@pahousegop.com](mailto:dacor@pahousegop.com).