CLERK OF JUDICIAL RECORDS – REGISTER OF WILLS DIVISION LEHIGH COUNTY FILING TIMETABLE

WITHIN THREE (3) MONTHS FROM DATE OF DEATH:

Make pre-payment of inheritance tax to receive 5% discount by electronically filing the Payment on Account form. Payment of inheritance tax should be made by check, payable to the "Register of Wills, Agent." Check must contain estate file number and decedent's name. Hand delivery or mail checks to:

Clerk of Judicial Records – Register of Wills Division

Lehigh County Courthouse

455 West Hamilton Street, Room 122

Allentown, PA 18101-1614

OFFICE HOURS:

MONDAY – FRIDAY

8:00 A.M. to 4:30 P.M

The postmark date **must** be within three (3) month period to receive the discount.

WITHIN THREE (3) MONTHS FROM DATE OF GRANT OF LETTERS:

Prepare and electronically file Certification of Notice Under Pa. O.C. Rule 10.5 certifying that all beneficiaries and intestate heirs have been notified.

WITHIN NINE (9) MONTHS FROM THE DATE OF DEATH:

Electronically file original Inventory and Inheritance Tax Return. Pay balance of Inheritance tax due to avoid penalty and interest. (Follow same instructions noted above for payment on account). Tax payments must be hand delivered or postmarked within the nine (9) month period to qualify for the filing requirements. Tax returns and payments are to be filed with the Register of Wills office. If additional probate fees are owed they MUST be paid at the time of e-filing of the Tax Return. Please call the Register of Wills office at 610-782-3170 if you need assistance calculating filing fees.

WITHIN TWO (2) YEARS FROM DATE OF DEATH:

Prepare and e-file Status Report as required by the Pa. O.C. Rule 10.6 stating the progress of the administration of the estate. If the estate is not completed within two years of date of death, another Status Report must be e-filed annually until the administration is completed.

All forms listed above can be found on www.lccpa.org. To set up an e-filing account, visit https://pennsylvania.tylertech.cloud/OfsWeb - if you choose not to e-file, you must submit a hard copy of the document and pay \$1.00 per page conversion fee.

The Register of Wills' staff is not permitted to offer any assistance or advice in preparation and filing of any documentation required to raise an estate or any subsequent documentation required under Pennsylvania Law. Due to the possible complexities of administering an estate, it is suggested you contact counsel for assistance.

MICHELLE GRAUPNER CLERK OF JUDICIAL RECORDS

DIANA L DERGHAM CHIEF DEPUTY

SHANNAN IANOVALE

ASST. CHIEF DEPUTY
REGISTER OF WILLS DIVISION