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PA DEPARTMENT OF REVENUE
PO BOX 280403
HARRISBURG PA 17128-0403

Instructions for Estimating PA Personal Income Tax

For Individuals Only

REV-413 (I) IN 12-19

WHAT'S NEW

Beginning with estimated tax payment coupons for tax years beginning after Jan. 1, 2020, the department will no longer mail preprinted estimated coupon packets to taxpayers. The department notified taxpayers of this change via various methods and media platforms. Taxpayers must either prepare and print their own PA-40 ES (I) Declaration of Estimated Personal Income Tax (estimated tax payment coupons) from the fill-in form on the department's website or obtain blank copies of the form from the department.

The REV-413 (I) instructions have been rewritten and/or reorganized to add clarity for determining the amount of estimated tax payments, who is required to make estimated tax payments and when the estimated tax payments are required to be made. The instructions have also been reformatted with new headings, and line-by-line instructions have been added for the REV-414 (I), Individuals Worksheet for PA Estimated Tax, and PA-40 ES (I), Declaration of Estimated Personal Income Tax.

The Employment Incentive Payment (EIP) Credit has been removed from the REV-414 (I), Individuals Worksheet for PA Estimated Taxes. The unused amounts of previously awarded EIP credits can no longer be carried forward. The REV-414 (I) also now uses Sections instead of Parts for identifying different areas of the worksheet.

GENERAL INFORMATION**PURPOSE**

The REV-413 (I) is used by individual taxpayers for determining if they are required to make estimated tax payments, the amount of their estimated tax liability, the amount of their estimated tax payments, and when the estimated tax payments are due. The REV-413 (I) also provides the instructions for the REV-414 (I), Individuals Worksheet for PA Estimated Tax and the PA-40 ES (I), Declaration of Estimated Personal Income Tax.

Estimated tax is the method used to pay tax on income not subject to employer withholding that includes, but is not limited to, the following types of income:


- Wages for domestic services;
- Tips received from customers;
- Wages paid to residents who are seamen engaged in interstate or intercoastal trade when PA income tax is not withheld by the employer;

- Wages paid to PA residents who work in the reciprocal states of Indiana, Maryland, New Jersey, Ohio, Virginia or West Virginia when PA income tax is not withheld by the employer;
- Earnings from self-employment or profits made in a trade, profession, business or farming by residents or nonresidents regardless of whether the nonresident is a resident of a reciprocal state or not;
- Gains from the sale, exchange or disposition of property;
- Interest and dividends;
- Rents and royalties;
- Gambling and lottery winnings (except PA Lottery noncash winnings); and
- Income derived from estates and trusts.

FORMS REQUIRED TO MAKE ESTIMATED TAX PAYMENTS

Individual taxpayers required to make estimated tax payments should obtain and complete the REV-414 (I), Individuals Worksheet for PA Estimated Tax and the PA-40 ES (I), Declaration of Estimated Tax. Instructions for both forms are included within this document. The forms may be obtained from the links provided above or by contacting the department's Forms Ordering Service at 1-800-362-2050. The forms may also be obtained by sending written requests to:

**PA DEPARTMENT OF REVENUE
TAX FORMS SERVICE UNIT
1854 BROOKWOOD ST
HARRISBURG PA 17104-2244**

 **CAUTION:** Do not mail estimated tax payments to this address. See the "Payment and Mailing Instructions" included in the Instructions for Completing the PA-40 ES (I), Declaration of Estimated Personal Income Tax for mailing an estimated tax payment to the department.

WHO MUST MAKE ESTIMATED TAX PAYMENTS

The estimated tax rules apply to:

- Resident and part-year resident individuals; and
- Nonresident individuals (or residents of other countries) that expect to have taxable income from sources within Pennsylvania.

Except for farmers as explained later in these instructions, an individual must make PA estimated tax payments if:

1. The individual can reasonably expect to owe at least \$246 (\$8,000 of income not subject to employer withholding) in tax after subtracting withholding and credits; and
2. The individual can reasonably expect withholdings and credits to be less than the smaller of:
 - 90 percent of the tax to be shown on the 2020 personal income tax return; or
 - 100 percent of the product of multiplying the net PA taxable income shown on the 2019 PA-40 return by 3.07 percent (0.0307). This calculation can only be used by a taxpayer who a filed full-year PA-40 return in 2019.

To determine the estimated tax liability, see the Instructions for Completing the REV-414 (I), Individuals Worksheet for PA Estimated Tax. Use the PA-40 ES (I), Declaration of Estimated Personal Income Tax, to declare and pay the estimated tax for individual taxpayers.

JOINT DECLARATIONS

A taxpayer and spouse may file a joint return declaration, unless:

1. They are separated under a decree of divorce or separate maintenance;
2. They have different taxable years;
3. One spouse is liable for child support;
4. One spouse claims one or more credits (other than the Educational Improvement, Opportunity Scholarship or Resource Enhancement and Protection Tax Credits) on PA Schedule OC; or
5. One spouse is otherwise required by the department to file a separate return. See the PA-40 Instruction Booklet for Married, Filing Separately filing status for details on who must file separate returns.

To avoid problems and delays in processing a PA-40, Personal Income Tax Return, a taxpayer and spouse should file tax returns in the same manner as they made their estimated installment payments. If a taxpayer spouse made joint estimated payments, file a joint return. If a taxpayer and spouse made separate estimated payments, please file separate returns claiming the proper amounts on each return. If a taxpayer and spouse are required to file differently or need to file differently from the way they submitted their estimated payments, complete the REV-459B, Consent to Transfer, Adjust or Correct PA Estimated Personal Income Tax Account form, to adjust the estimated accounts.


SAFE HARBOR RULES

For individual taxpayers required to make estimated tax payments, the department will not impose the estimated underpayment penalty when:

1. The total timely estimated tax payments and credits are at least equal to an amount calculated using the current year's tax rate times the net taxable income on the prior year's PA-40, Personal Income Tax Return, (NOTE: This

exception does not apply if no return was filed in the prior year or the taxpayer was not a full-year resident of Pennsylvania.); or

2. For each installment period, the timely estimated tax payments and credits are at least 90 percent of the actual tax due on the income earned or received for each installment period.

 **CAUTION:** Individuals cannot use the prior year PA-40, Personal Income Tax Return, tax liability as this year's estimated tax to avoid underpayment penalty unless the tax rate for both tax years is the same and the taxpayer was a full-year resident for the prior tax year.

ESTIMATED TAX PAYMENT AMOUNT

See the Instructions for Completing the REV-414 (I), Individuals Worksheet for PA Estimated Tax, and the Amount of Payment instructions included in the Instructions for Completing the PA-40 ES (I), Declaration of Estimated Personal Income Tax, for determining the amount of an individual's estimated tax payments.

ESTIMATED TAX PAYMENT DUE DATES

Use the Payment Due Dates Table later in these instructions to determine the due date of each installment.

FARMERS

If at least two-thirds of a taxpayer's gross income for 2020 will be from farming, a taxpayer may do one of the following:

- Pay all of the estimated tax by Jan. 15, 2021; or
- File a 2020 PA tax return by March 1, 2021, and pay the total tax due. In this case, 2020 estimated tax payments are not required.

AMENDING ESTIMATED TAX PAYMENTS

An individual that has a change in income or credits during a tax year may be required to or elect to change or amend the estimated tax liability and subsequent estimated tax payments. To change or amend the estimated tax liability and subsequent estimated tax payments, use the REV-414 (I), Individuals Worksheet for PA Estimated Tax, to recalculate the estimated tax liability. After completing the recalculation, subtract any estimated tax payments already paid or carryover credits from the previous tax year. Use Line 5 of Section II from the REV-414 (I), the Payment Due Dates Table, and the Amount of Payment instructions included in the Instructions for Completing the PA-40 ES (I), Declaration of Estimated Personal Income Tax, to determine the amount of the subsequent estimated tax payments.

PENALTY FOR FAILURE TO PAY ESTIMATED TAXES

In some cases, a taxpayer may owe an interest penalty when an estimated tax payment is not made and/or the amount is underpaid. PA law imposes this penalty on each underpayment for the number of days that it remains unpaid, but not beyond the due date for the tax return. PA law imposes the penalty:

- When the individual did not make the estimated tax payments on time and/or in the required amount.

- Even if the individual has an overpayment on the PA-40, Personal Income Tax Return.

Individuals that have \$8,000 or more of income not subject to employer withholding for a tax year in which estimated tax payments are due may be subject to the estimated underpayment penalty. The penalty is due for all estimated tax payment periods in which an estimated tax payment is not made, or is underpaid, and no exceptions are met for the periods.

The penalty is due even if the income for (an) earlier payment period(s) is (are) less than an annualized income amount of \$8,000. The penalty is due when the income for a tax year is at least \$8,000 and a payment for an earlier period is not included in the estimated tax payment for the

period it is known when the income will exceed \$8,000 for the tax year. Underpayment penalties will accrue for those periods until such estimated tax payments are received. See the REV-1630, Underpayment of Estimated Tax by Individuals, for additional information on how to calculate the estimated underpayment penalty and qualifying for an exception to the underpayment penalty.



NOTE: The department will notify an individual with a preassessment notice if the individual is subject to the estimated underpayment penalty. Individuals can calculate the correct amount of the penalty on the REV-1630, Underpayment of Estimated Tax by Individuals, if there is a disagreement with the amount of the penalty included on the notice.

PAYMENT DUE DATES TABLE

If you first meet the requirement to make estimated tax payments:	The number of required installments is:	And you pay the following percentages of the estimated tax by the date shown or the next business day if the due date falls on a Saturday, Sunday or holiday.			
		Apr. 15, 2020	Jun. 15, 2020	Sep. 15, 2020	Jan. 15, 2021
Before April 1, 2020	4	25%	25%	25%	25%
After March 31, 2020, and before June 1, 2020	3		50%	25%	25%
After May 31, 2020, and before Sept. 1, 2020	2			75%	25%
After Aug. 31, 2020	1				100%

INSTRUCTIONS FOR COMPLETING THE REV-414 (I), INDIVIDUALS WORKSHEET FOR PA ESTIMATED TAX

SECTION I

2020 PA ESTIMATED TAX PAYMENT WORKSHEET

LINE 1

2020 ESTIMATED INCOME

Enter the expected PA-taxable income for 2020. Do not include the amount of any compensation from which an employer will withhold PA income tax. Using information from prior years' tax returns as a basis as well as information from other sources, add up the expected positive income amounts from each of the classes of income reported on the PA-40, Personal Income Tax Return.

LINE 2

2020 ESTIMATED TAX

Multiply Line 1 by 3.07% (0.0307) and enter the result.

LINE 3

ESTIMATED 2020 RESIDENT CREDIT FOR INCOME TAX PAID TO OTHER STATES

If income taxes are also expected to be paid in: another state of the United States; the District of Columbia; the Commonwealth of Puerto Rico; or any territory or possession of the United States, enter the amount of the expected resident credit for taxes paid to the other states.

LINES 4 THRU 21

ESTIMATED 2020 RESTRICTED TAX CREDITS

Enter the amount of the specific restricted tax credit for each line expected to be received in 2020. Restricted tax credits

are those tax credits which must be separately applied for and are awarded to taxpayers or businesses in which they are owners. Generally, a restricted tax credit is received only as a result of ownership in a PA S corporation or partnership, ownership of a sole proprietorship, ownership of a farm or participation in a special purpose entity.

LINE 22

ESTIMATED OTHER PA SCHEDULE OC CREDIT

If a restricted tax credit is expected to be awarded for a tax year and the credit is not one of those listed for Lines 4 through 21 enter the amount of the credit expected to be awarded.

LINE 23

ESTIMATED 2020 SPECIAL TAX FORGIVENESS CREDIT

If the Special Tax Forgiveness Credit is expected to be received in 2020, enter the amount of the expected credit.

LINE 24

TOTAL ESTIMATED CREDITS

Add the amounts on Lines 3 through 23 and enter the result.

LINE 25

TOTAL 2020 ESTIMATED TAX NET OF ESTIMATED CREDITS

Subtract Line 24 from Line 2 and enter the result.

LINE 26

Multiply Line 25 by 90% (0.90) and enter the result.

LINE 27

SAFE HARBOR METHOD INCOME

If a full-year PA-40 return was filed in 2019, enter 100% of the net PA taxable income from Line 11 of the 2019 PA-40, Personal Income Tax Return. If a return was not filed for 2019 or a part-year resident return was filed, the safe harbor method is not permitted to be used. Enter \$0 if not eligible for the safe harbor method and skip Lines 28 through 31.

LINE 28

SAFE HARBOR METHOD TAX LIABILITY

Multiply the amount on Line 27 by 3.07% (0.0307) and enter the result.

LINE 29

EXPECTED 2020 WITHHOLDINGS

Enter the amount of PA tax withholdings expected including any excess withholdings (over 3.07%) from employer

compensation or withholdings from other sources such as Forms 1099-R or W-2G.

LINE 30

TOTAL WITHHOLDINGS AND CREDITS

Add Lines 24 and 29.

LINE 31

SAFE HARBOR METHOD NET ESTIMATED TAX LIABILITY

If Line 30 is less than Line 28, subtract Line 30 from Line 28 and enter the result. If Line 30 is more than Line 28, enter a 0 (zero).

LINE 32

TOTAL 2020 ESTIMATED TAX LIABILITY

Enter the smaller of Line 26 or Line 31.

LINE 33

NONRESIDENT WITHHOLDING ADJUSTMENT

If nonresident withholding is expected from a PA Schedule NRK-1, Nonresident Schedule of Shareholder/Partner/Beneficiary Pass Through Income, Loss and Credits, for a PA S corporation, partnership, estate or trust or withholding will be included on Form 1099-MISC, enter the amount of nonresident withholding expected from those documents. Otherwise, enter a 0 (zero).

LINE 34

TOTAL 2020 REQUIRED ESTIMATED TAX

Subtract Line 33 from Line 32 and enter the result. If the amount is \$246 or greater, this is the amount required to be paid in estimated tax for 2020. If the amount is less than \$246, estimated tax payments are not required to be made.

SECTION II

AMENDED INDIVIDUAL PA ESTIMATED TAX SCHEDULE

LINE 1

Enter the amount from Line 34 of the REV-414 (I) Individuals Worksheet for PA Estimated Tax, after recalculating the Total 2020 Required Estimated Tax.

LINE 2

Enter the amount of the previous tax year's overpayment applied to the current year's estimated tax liability.

LINE 3

Enter the total amount of estimated tax payments made to date.

LINE 4

Add Lines 2 and 3 and enter the result.

LINE 5

Subtract Line 4 from Line 1 and enter the result. Refer to the Amending Estimated Tax Payment instructions for additional information.

SECTION III

2020 RECORD OF ESTIMATED TAX PAYMENTS SCHEDULE

Use the chart to record the date and amount of estimated tax payments made along with the amount of any previous year's tax overpayment applied to the current tax year's estimated tax liability.

PAYMENT NUMBER 1

COLUMN A


For the payment due Apr. 15, 2020, enter the date the estimated tax payment was made. If an estimated tax payment was not required to be made because the overpayment from the previous tax year was equal to or in excess of the estimated tax payment amount required to be made, enter April 15th of the tax year.

COLUMN B

Enter the amount of the estimated tax payment made. If no estimated tax payment was made because the overpayment from the previous tax year was equal to or in excess of the estimated tax payment amount required to be made, enter a 0 (zero).

COLUMN C

Enter the amount of any overpayment from the previous tax year applied up to the estimated tax payment amount required to be made for the period based upon the Amount of Payment instructions included in the Instructions for Completing the PA-40 ES (I), Declaration of Estimated Personal Income Tax, later within these instructions.

 **NOTE:** An overpayment amount from the previous tax year in excess of the estimated tax payment amount required to be made for a period will be carried forward to subsequent estimated tax payment periods until there is no remaining balance of the overpayment to be applied.

COLUMN D

Add the amounts from Column B and Column C and enter the result.

PAYMENT NUMBER 2

COLUMN A

For the payment due Jun. 15, 2020, enter the date the estimated tax payment was made. If an estimated tax payment was not required to be made because the

overpayment from the previous tax year was equal to or in excess of the estimated tax payment amount required to be made for the first and second estimated tax payment periods, enter a dash in the space and a 0 (zero) in Column B.

COLUMN B

Enter the amount of the estimated tax payment made. If the overpayment from the previous tax year was more than the required estimated tax payment for the first estimated tax payment period but the remaining balance of the overpayment is less than the required estimated tax payment for the second estimated tax payment period, enter the amount of the estimated tax payment actually made.

COLUMN C

If an estimated tax payment was not required to be made because the overpayment from the previous tax year was equal to or in excess of the estimated tax payment amount required to be made for the first and second estimated tax payment periods, enter a 0 (zero). If the estimated tax payment required to be made for the second estimated tax payment period was more than the remaining balance of the overpayment from the previous tax year after applying an amount to the first estimated tax payment period, enter the remaining balance of the overpayment amount to be applied.

COLUMN D

Add the amounts from Column B and Column C and enter the result.

PAYMENT NUMBER 3

COLUMN A

For the payment due Sept. 15, 2020, enter the date the estimated tax payment was made. If an estimated tax payment was not required to be made because the overpayment from the previous tax year was equal to or in excess of the estimated tax payment amount required to be made for the first, second and third estimated tax payment periods, enter a dash in the space and a 0 (zero) in Column B.

COLUMN B

Enter the amount of the estimated tax payment made. If the overpayment from the previous tax year was more than the required estimated tax payment for the first and second estimated tax payment periods but the remaining balance of the overpayment is less than the required estimated tax payment for the third estimated tax payment period, enter the amount of the estimated tax payment actually made.

COLUMN C

If an estimated tax payment was not required to be made because the overpayment from the previous tax year was equal to or in excess of the estimated tax payment amount required to be made for the first, second and third estimated tax payment periods, enter a 0 (zero). If the estimated tax payment required to be made for the third estimated tax payment period was more than the remaining balance of the overpayment from the previous tax year after applying amounts to the first and second estimated tax payment

periods, enter the remaining balance of the overpayment amount to be applied.

COLUMN D

Add the amounts from Column B and Column C and enter the result.

PAYMENT NUMBER 4

COLUMN A

For the estimated tax payment Jan. 15, 2021, enter the date the estimated tax payment was made. If an estimated tax payment was not required to be made because the overpayment from the previous tax year was equal to or in excess of the estimated tax payment amount required to be made for the first, second, third and fourth estimated tax payment periods, enter a dash in the space and a 0 (zero) in Column B.

COLUMN B

Enter the amount of the estimated tax payment made. If the overpayment from the previous tax year was more than the required estimated tax payment for the first, second and third estimated tax payment periods but the remaining balance of the overpayment is less than the required estimated tax payment for the fourth estimated tax payment period, enter the amount of the estimated tax payment actually made.

COLUMN C

If an estimated tax payment was not required to be made because the overpayment from the previous tax year was equal to or in excess of the estimated tax payment amount required to be made for the first, second, third and fourth estimated tax payment periods, enter a 0 (zero). If the estimated tax payment required to be made for the fourth estimated tax payment period was more than the remaining balance of the overpayment from the previous tax year after applying amounts to the first, second and third estimated tax payment periods, enter the remaining balance of the overpayment amount to be applied.

COLUMN D

Add the amounts from Column B and Column C and enter the result.

TOTAL

COLUMN B

Add the amounts in Column B and enter the result.

COLUMN C

Add the amounts in Column C and enter the result. The result should equal the amount of overpayment applied from the previous tax year.

COLUMN D

Add the amounts Column D and enter the result. The resulting total should equal or exceed the amount on Line 34 of Section I.

INSTRUCTIONS FOR COMPLETING THE PA-40 ES (I), DECLARATION OF ESTIMATED PERSONAL INCOME TAX

Individuals filing declarations must use the PA-40 ES (I), Declaration of Estimated Personal Income Tax, to make payments of estimated taxes. Failure to receive forms does not relieve taxpayers from filing and paying the tax.

DATE FILED

Enter the due date of the estimated tax payment. Use the Payment Due Dates Table earlier in these instructions to determine the due date of the estimated tax payment.

PRIMARY SOCIAL SECURITY NUMBER

Enter the nine-digit Social Security number of the taxpayer.

SPOUSE'S SOCIAL SECURITY NUMBER

If a joint declaration and estimated tax payment is being filed, enter the nine-digit Social Security number of the spouse.

DAYTIME PHONE NUMBER

Enter the taxpayer's daytime phone number.

LAST NAME

Enter the last name of the primary taxpayer. If filing a joint declaration and estimated tax payment, this is usually the name of the taxpayer that is listed first on the tax return for a Married, Filing Jointly status filed return.

FIRST NAME

Enter the first name of the primary taxpayer. If filing a joint declaration and estimated tax payment, this is usually the name of the taxpayer that is listed first on the tax return for a Married, Filing Jointly status filed return.

ADDRESS

Enter the taxpayer's complete street address. If the address has an apartment number, suite or RR number, enter after the street address. Eliminate all punctuation such as apostrophes, commas, periods and hyphens.

FISCAL YEAR FILERS ONLY

Enter the beginning and ending dates of the fiscal year only when the PA-40 return is not filed on a calendar-year basis.

AMOUNT OF PAYMENT

Enter the amount of the estimated tax payment to be made for the payment due date. For most taxpayers, the following

method may be used to determine the amount of each estimated tax payment:

1. If making four estimated tax payments, multiply the amount on Line 34 of the REV-414 (I), Individuals Worksheet for PA Estimated Tax, by 25% and include the result in the "Amount of Payment" space on the PA-40 ES (I), for each of the four estimated tax payment dates.
2. If an individual first becomes aware that estimated tax payments were required to be made after the first estimated tax payment date but before the second estimated tax payment date, multiply the amount on Line 34 of the REV-414 (I) by 50% and enter the result in the "Amount of Payment" space on the PA-40 ES (I) for the second estimated tax payment. For the last two estimated tax payments, multiply the amount on Line 34 of the REV-414 (I) by 25% and enter the result in the "Amount of Payment" space on the PA-40 ES (I).
3. If an individual first becomes aware that estimated tax payments were required to be made after the second estimated tax payment date but before the third estimated tax payment date, multiply the amount on Line 34 of the REV-414 (I) by 75% and enter the result in the "Amount of Payment" space on the PA-40 ES (I) for the third estimated tax payment. For the remaining estimated tax payment, multiply the amount on Line 34 of the REV-414 (I) by 25% and enter the result in the "Amount of Payment" space on the PA-40 ES (I).
4. If an individual first becomes aware that estimated tax payments were required to be made after the third estimated tax payment date but before the final estimated tax payment date, enter 100% of the amount on Line 34 of the REV-414 (I) in the "Amount of Payment" space on the PA-40 ES (I).

Taxpayers that receive their income unequally throughout the tax year may also pay their estimated tax payments based upon the amount of income received during an estimated tax payment period. To determine the amount of the estimated tax payment using this method:

- A. Separately calculate the income received within an estimated tax payment period using the estimated tax payment period as provided in either the first column of the Payment Due Dates Table.
- B. Multiply the income amount received by 90%.
- C. Multiply the result from Step B by 3.07% (0.0307).
- D. Enter the result from Step C in the "Amount of Payment" space on the PA-40 ES (I).
- E. Repeat Steps A through D for each estimated tax payment period.



NOTE: A taxpayer may also elect to pay the entire amount of the estimated tax from Line 34 on the first estimated tax payment due date.

Typically, the amount is based upon Line 34 of the REV-414 (I) divided by four unless a carryover credit amount was applied from the previous tax year or a make-up payment for (a) previous estimated tax payment period(s) must be made.

If a carryover credit exists from the previous tax year, the amount is considered to be applied to the first estimated tax payment amount and period regardless of when the previous tax year's return is filed and/or processed by the department. Any amounts in excess of the required estimated tax payment for the first estimated payment period are considered to be carried to the subsequent payment period(s) until the carryover amount is completely applied against the amount required for subsequent payment periods. If any carryover amount is less than the required amount for a payment period, the payment amount to be made for the payment period should be the difference between the estimated tax payment amount and the remaining carryover amount.

DECLARATION OF ESTIMATED TAX OR ESTIMATED WITHHOLDING TAX

Enter the total amount of estimated tax payments to be made from Line 34 of the REV-414 (I) Individuals Worksheet for PA Estimated Tax.

PAYMENT AND MAILING INSTRUCTIONS

To make the estimated tax payment and mail it to the department, use the following instructions:

- Make the check or money order payable to the "PA Dept. of Revenue";
- Write the last four digits of the primary taxpayer's Social Security number and "2020 estimated tax payment" on the check or money order;
- Do not staple or attach the payment to the PA-40 ES (I);
- Mail the payment and PA-40 ES (I), to the following address:

**PA DEPARTMENT OF REVENUE
PO BOX 280403
HARRISBURG PA 17128-0403**

- Fill in the record of estimated tax payments in Section III of the REV-414 (I), Individuals Worksheet for PA Estimated Tax