



**SCHEDULE O**  
**DEFERRAL/ELECTION OF**  
**SPOUSAL TRUSTS**

**ESTATE OF**

**FILE NUMBER**

**PART A - DEFERRING STATEMENT**

For all trust assets reportable for Pennsylvania inheritance tax purposes for which a deferral of tax is chosen, the personal representative responsible for filing the return and the trustee(s) of the trust in question hereby acknowledge the department's Statement of Policy set forth at 61 Pa. Code § 94.3 concerning any potential termination of the trust under 20 Pa.C.S. § 7710.1 that occurs after the return was filed.

**PART B - ELECTION TO TAX AMOUNTS**

**Complete this section only if making the election to tax the sole use trust.**

If the election applies to more than one trust or similar arrangement, a separate form must be filed for each trust. This election applies to the \_\_\_\_\_ Trust (marital, residual A, B, bypass, unified credit, etc.).

Enter the description and value of all interests for which the election is made.

DESCRIPTION	VALUE
<b>Total</b>	