



**Inheritance and Estate Transfer Tax Return**

Taxpayer Services Division  
 P. O. Box 201  
 Baton Rouge, LA 70821-0201  
 (225) 219-0067

Mark one.

- Original return
- Amended return
- Date of original \_\_\_\_\_
- Partial return

Please read the attached instructions carefully before completing this return.

Estate/Succession of _____			Decedent died <input type="checkbox"/> Testate <input type="checkbox"/> Intestate		For office use only. Auditor # _____ Keyed _____	
Address of decedent at time of death (Number and street, city, state, ZIP) _____			<input type="checkbox"/> Resident <input type="checkbox"/> Nonresident		Receipt number _____	
Date of death _____	Decedent's Social Security Number _____	Parish of decedent's domicile or nonresident's property _____	Mail Date / /	Date Acknowledged _____ Date Accepted _____		
Attorney's name _____		Attorney's mailing address (Box, number and street, city, state, ZIP) _____			Telephone _____	

Succession Name

**Schedule I – Recapitulation of Detailed Descriptive List or Inventory**

Line		Column 1—Value of decedent's separate property	Column 2—Value of decedent's 1/2 community property
<b>Assets</b>	1	Real estate (Louisiana property only)	\$
	2	Stocks and bonds	
	3	Mortgages, notes, and cash	
	4	Insurance	
	5	Other miscellaneous property	
	6	Transfers during last year of decedent's life (Attach schedule.)	
	7	Annuities	
8	<b>Total separate and community assets</b> (Add Lines 1-7 in Columns 1 and 2.)	\$	\$
<b>Deductions</b>	9	Funeral expenses	
	10	Administrative expenses and attorney fees	
	11	Debts of decedent (Attach itemized list.)	
	12	Mortgages and liens	
13	<b>Total deductions</b> (Add Lines 9-12 in Columns 1 and 2.)	\$	\$
14	<b>Net estate</b> (Subtract Line 13 from Line 8.)	\$	\$

Last

First

Middle

**Schedule II – Preliminary Distribution and Calculation of Usufruct**

15	Special bequest by testament	\$	\$
16	Portion inherited by spouse		
17	Portion, if any, subject to usufruct		
18	Value of usufruct (Use Table 1, Column 4.) Usufructuary age _____		
19	<b>Net estate less legal usufruct</b> (Subtract Line 18 from Line 14.)	\$	\$
20	<b>Net estate to be distributed under Schedule III</b> (Add Columns 1 and 2 on Line 19.)		\$

**Schedule III – Determination of Louisiana Inheritance Tax**

Name, address, and Social Security Number of heirs or legatees	Relationship (if any)	Value of inheritance	Less exemption	Taxable value	Tax rate %	Amount of tax
		\$	\$	\$		\$
<b>Total net estate for inheritance tax purposes</b> (Same as Line 20, Schedule II)		\$				\$
				<b>Total inheritance tax</b> (Forward to Line 4, Schedule IV.)		\$

See note about prescription at top of instructions.

**Total due or refund due** (From Line 6, Schedule V) \$ \_\_\_\_\_



**Schedule IV – Tax Reduction and Determination of Louisiana Estate Transfer Tax**

<b>1</b>	<b>Total state death tax credit allowable</b> (Per U.S. Federal Estate Tax Return Form 706)	\$
<b>2</b>	<b>Ratio of assets attributable to Louisiana</b> (Louisiana gross estate to federal gross estate, per federal return)	
<b>3</b>	<b>State death tax credit attributable to Louisiana</b> (Multiply Line 1 by Line 2.)	
<b>4</b>	<b>Basic inheritance tax</b> (From Schedule III)	
<b>5</b>	<b>Tax reduction under Act 818 of 1997</b> (See instructions.)	%
<b>6</b>	<b>Inheritance tax reduction</b> (Multiply Line 4 by Line 5.)	
<b>7</b>	<b>Inheritance tax due</b> (Subtract Line 6 from Line 4.)	
<b>8</b>	<b>Louisiana estate transfer tax</b> (Subtract Line 7 from Line 3; if less than zero, enter zero.)	\$

**Schedule V – Summary of Inheritance Tax, Estate Transfer Tax, and Interest Due**

<b>1</b>	<b>Inheritance tax due</b> (From Line 7, Schedule IV)	\$
<b>2</b>	<b>Estate transfer tax</b> (From Line 8, Schedule IV)	
<b>3</b>	<b>Interest due on inheritance and estate transfer taxes</b> (See instructions.)	
<b>4</b>	<b>Total amount due</b> (Add Lines 1 through 3.)	
<b>5</b>	<b>Previous remittance</b>	
<b>6</b>	<b>Balance due or refund requested</b> (Subtract Line 5 from Line 4.)	\$

**Executors and Administrators (including Ancillary Executors and Administrators)**

Name		Designation and Social Security Number	
Address	City	State	ZIP
Name			
Address	City	State	ZIP

**Declaration**

Under the penalties of perjury, I declare that I have examined this return, including all accompanying documents, and to the best of my knowledge and belief, it is true, correct, and complete. If the return is prepared by persons other than the taxpayer, their declaration is based on all the information relating to the matters required to be reported in the return of which they have knowledge.

Date (mm/dd/yyyy)	Signature of attorney	Address (Number and street, city, state, ZIP)	Telephone
Date (mm/dd/yyyy)	Signature of preparer (if other than attorney)	Address (Number and street, city, state, ZIP)	Telephone
Date (mm/dd/yyyy)	Signature of Executor/Administrator		Telephone

**Table I - American Experience Mortality Table (Louisiana Revised Statute 47:2405)**

Age	Life Expectancy	PV of Naked Ownership	PV of Life Usufruct	Age	Life Expectancy	PV of Naked Ownership	PV of Life Usufruct	Age	Life Expectancy	PV of Naked Ownership	PV of Life Usufruct
20	42.20	.085548	.914452	46	23.81	.249794	.750206	72	7.55	.644352	.355648
21	41.53	.089967	.910033	47	23.08	.260612	.739388	73	7.11	.660916	.339084
22	40.85	.092544	.907456	48	22.36	.271850	.728150	74	6.68	.677826	.322174
23	40.10	.096672	.903328	49	21.63	.283666	.716334	75	6.27	.694187	.305813
24	39.49	.100197	.899803	50	20.91	.295743	.704257	76	5.88	.710037	.289963
25	38.81	.104231	.895769	51	20.20	.308275	.691725	77	5.49	.726532	.273468
26	38.12	.108497	.891503	52	19.49	.321346	.678654	78	5.11	.742605	.257395
27	37.43	.112975	.887025	53	18.79	.334678	.665322	79	4.74	.758915	.241085
28	36.73	.117669	.882331	54	18.09	.348559	.651441	80	4.39	.774608	.225392
29	36.03	.122533	.877467	55	17.40	.362956	.637044	81	4.05	.789852	.210148
30	35.33	.127675	.872325	56	16.73	.377380	.622620	82	3.71	.805876	.194124
31	34.63	.132994	.867006	57	16.05	.392532	.607468	83	3.39	.821084	.178916
32	33.93	.138491	.861509	58	15.39	.408054	.591946	84	3.06	.835817	.164183
33	33.21	.144448	.855552	59	14.74	.423774	.576226	85	2.77	.851206	.148794
34	32.50	.150571	.849429	60	14.10	.439797	.560203	86	2.47	.866319	.133681
35	31.78	.157003	.842997	61	13.47	.456366	.543634	87	2.18	.880928	.119072
36	31.07	.163604	.836396	62	12.86	.472777	.527223	88	1.91	.894442	.105558
37	30.35	.170661	.829339	63	12.26	.489655	.510345	89	1.66	.908152	.091848
38	29.62	.178080	.821920	64	11.67	.506809	.493191	90	1.42	.920968	.079032
39	28.90	.185664	.814336	65	11.10	.523806	.476194	91	1.19	.933250	.066750
40	28.18	.193637	.806363	66	10.54	.541327	.458673	92	0.98	.944528	.055472
41	27.45	.202086	.797914	67	10.00	.558395	.441605	93	0.80	.954717	.045283
42	26.22	.217073	.782927	68	9.47	.576152	.423848	94	0.64	.963773	.036227
43	26.00	.219810	.780190	69	8.97	.592963	.407037	95	0.50	.971698	.028302
44	25.27	.229438	.770562	70	8.48	.610365	.389635				
45	24.54	.239430	.760570	71	8.00	.627412	.372588				

**Table II - Exemption and Tax Rates**

Classification of heirs or legatees	Exemption	Rate of tax
Direct descendants by blood or affinity, ascendant, or surviving spouse of decedent	Deaths in calendar year: 1983 and prior years - \$5,000 each 1984 - \$10,000 each 1985 - \$15,000 each 1986 - \$20,000 each 1987 and thereafter - \$25,000 each 1992 and thereafter - surviving spouse <b>totally exempt</b>	<b>See instructions on tax rate.</b>  2% of the actual value on the first \$20,000 taxable, plus 3% of the actual value in excess of \$20,000
Collateral relations (including brothers or sisters by affinity)	\$1,000 each	5% of the actual value on the first \$20,000 taxable, plus 7% of the actual value in excess of \$20,000
Strangers or nonrelated persons	\$500 each	5% of the actual value on the first \$5,000 taxable, plus 10% of the actual value in excess of \$5,000
Charitable, religious, or educational organizations	Totally exempt	

