



|                     |              |   |
|---------------------|--------------|---|
| DATE OF DEATH _____ | COUNTY _____ | DECEDENT'S SOCIAL SECURITY NUMBER _____ |
|---------------------|--------------|---|

NAME OF DECEDENT \_\_\_\_\_

ADDRESS (AT TIME OF DEATH) \_\_\_\_\_

\_\_\_\_\_

CITY, STATE AND ZIP CODE \_\_\_\_\_

|  | Yes   | No    |
|--|-------|-------|
| Election of Alternate Valuation                      | _____ | _____ |
| Election of Special Use Valuation                    | _____ | _____ |
| Gross Estate contains T.C.A. §67-8-304 (10) property | _____ | _____ |

This return should be used for estates of decedents whose date of death is on or after January 1, 1990. This return is due nine (9) months after the date of the decedent's death, unless an extension of time is granted by the Department.

Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 10 and mail to:  
 Tennessee Department of Revenue  
 Andrew Jackson State Office Building  
 500 Deaderick Street  
 Nashville, Tennessee 37242

For assistance, you may call in-state toll free 1-800-342-1003 or (615) 253-0600.

Age of Decedent \_\_\_\_\_ Did decedent have a will?  Yes  No (If Yes, attach a copy to the return).

Personal Representative's Name (executor, etc.) \_\_\_\_\_

Address (street, city, state, zip code) \_\_\_\_\_

Personal Representative's Name (executor, etc.) \_\_\_\_\_

Address (street, city, state, zip code) \_\_\_\_\_

Preparer of Return \_\_\_\_\_ Phone \_\_\_\_\_

Address (street, city, state, zip code) \_\_\_\_\_

Attorney Representing Estate \_\_\_\_\_ Phone \_\_\_\_\_

Address (street, city, state, zip code) \_\_\_\_\_

**COMPUTATION OF TAX**

|  | Dollars | Cents |
|--|---------|-------|
| 1. Inheritance Tax .....   |         |       |
| 2. Deduct: Applicable Credits .....  |         |       |
| 3. Inheritance Tax Payable (Line 1 minus Line 2) .....                                       |         |       |
| 4. Tennessee Estate Tax .....  |         |       |
| 5. Total taxes Due (Add Lines 3 and 4) .....   |         |       |
| 6. Deduct: Extension Payments .....  |         |       |
| 7. Balance of Tax Due (Line 5 minus Line 6) .....  |         |       |
| 8. Penalty (5% for each 30-day period of delinquency not to exceed 25% of the tax due) ..... |         |       |
| 9. Interest (_____ % per annum on any taxes unpaid by the due date) .....                    |         |       |
| 10. Total Amount Due (Add Lines 7, 8, and 9) .....   |         |       |

Under the penalties of perjury, I declare that I have examined this report, and to the best of my knowledge and belief, it is true, correct and complete.

Personal Representative's signature \_\_\_\_\_ Date \_\_\_\_\_

Preparer's signature \_\_\_\_\_ Date \_\_\_\_\_

**FOR OFFICE USE ONLY**

Acct. # \_\_\_\_\_

Date Rec'd \_\_\_\_\_

Amt. Rec'd \$ \_\_\_\_\_

**GENERAL INFORMATION**

(A copy of the decedent's death certificate may be submitted in lieu of completing Lines 1 through 6.)

1. Decedent's date of birth \_\_\_\_\_ Place of birth \_\_\_\_\_  
2. Place of death if different than decedent's address (e.g. name of hospital) \_\_\_\_\_  
\_\_\_\_\_

3. Cause of death \_\_\_\_\_ Length of last illness \_\_\_\_\_

4. Decedent's physician(s): Name \_\_\_\_\_ Name \_\_\_\_\_  
Address \_\_\_\_\_ Address \_\_\_\_\_  
\_\_\_\_\_

5. Decedent's business or occupation: \_\_\_\_\_  
If decedent was retired, check here

6. Decedent's marital status at time of death:  
 Married -- date of marriage to surviving spouse \_\_\_\_\_  
 Widow or widower-- Name of Deceased spouse \_\_\_\_\_  
-- Date of spouse's death \_\_\_\_\_  
 Single  
 Legally separated -- Name of spouse \_\_\_\_\_  
 Divorced -- Date divorce decree became final \_\_\_\_\_

7. Names, ages, addresses, and the value of all interests of the heirs, next of kin or devisees of the decedent are as follows:

| NAME | AGE | ADDRESS | RELATIONSHIP | AMOUNT |
|------|-----|---------|--------------|--------|
|      |     |         |              |        |
|      |     |         |              |        |
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|      |     |         |              |        |
|      |     |         |              |        |

**RECAPITULATION - GROSS ESTATE**

IMPORTANT: Please attach a copy of Schedules A through K, M and O of the federal estate tax return (FORM 706). Schedule L of the federal return is not to be included with this return. If you did not file a federal return, the state forms for filing these schedules may be obtained by contacting the Department of Revenue toll free 1-800-342-1003 in state or (615) 741-2594.

| Schedule  | Classification of Property           | Alternate Value |       | Value at Date of Death |       |
|---|--------------------------------------|-----------------|-------|------------------------|-------|
|   |                                      | DOLLARS         | CENTS | DOLLARS                | CENTS |
| 1. A  | Real Estate .....                    |                 |       |                        |       |
| 2. B  | Stocks and Bonds .....               |                 |       |                        |       |
| 3. C  | Cash, Notes, Mortgages .....         |                 |       |                        |       |
| 4. D  | Insurance on Decedent's Life .....   |                 |       |                        |       |
| 5. E  | Jointly Owned Property .....         |                 |       |                        |       |
| 6. F  | Miscellaneous Property .....         |                 |       |                        |       |
| 7. G  | Transfers During Decedent's Life ... |                 |       |                        |       |
| 8. H  | Powers of Appointment .....          |                 |       |                        |       |
| 9. I  | Annuities .....                      |                 |       |                        |       |
| <b>10. Total Gross Estate (Add Lines 1 through 9) .....</b> |                                      |                 |       |                        |       |

| Schedule   | Deductions   | Amount  |       |
|--|--|---------|-------|
|  |  | DOLLARS | CENTS |
| 11. J  | Funeral Expenses and Administration Expenses .....             |         |       |
| 12. K  | Debts and Mortgages .....                                      |         |       |
| 13. M  | Bequests to Surviving Spouse (Marital Deduction) .....         |         |       |
| 14. O  | Bequests: Public, Charitable, Religious, and Educational ..... |         |       |
| <b>15. Amount deductible from gross estate (Add Lines 11 through 14) .....</b> |  |         |       |
| <b>16. Taxable Estate (Line 10 minus Line 15) .....</b>                        |  |         |       |

INFORMATION CONCERNING FEDERAL ESTATE TAX RETURN (FORM 706)

1. Was a federal estate tax return filed? Yes  No

If yes, answer the following questions concerning entries on the federal return.

|   | DOLLARS | CENTS |
|---|---------|-------|
| 2. Total gross estate .....                     |         |       |
| 3. Total allowable deductions .....             |         |       |
| 4. Taxable estate .....                         |         |       |
| 5. Adjusted taxable gifts .....                 |         |       |
| 6. Credit for state death taxes available ..... |         |       |

## INHERITANCE TAX COMPUTATION

The state inheritance tax is imposed upon the net taxable estate of a decedent. In the case of resident decedent's dying between January 1, 1990 and June 30, 1998 the allowable exemption is \$600,000; from July 1, 1998 to December 31, 1998 the allowable exemption is \$625,000; in 1999 the allowable exemption is \$650,000; in 2000 and 2001 the allowable exemption is \$675,000; in 2002 and 2003 the allowable exemption is \$700,000; in 2004 the allowable exemption is \$850,000; in 2005 the allowable exemption is \$950,000; in 2006 and thereafter the allowable exemption is \$1,000,000.

|  | DOLLARS | CENTS |
|--|---------|-------|
| 1. Taxable estate (From Line 16, Page 3) .....   |         |       |
| 2. Deduct: Statutory exemption .....   |         |       |
| 3. Net taxable estate (Line 1 minus 2) .....   |         |       |
| 4. Inheritance tax (Compute the tax by using the applicable tax rate shown below and transfer to Line 1, Page 1) ..... |         |       |

| If Line 3 is:                         | The tax is:                                      |
|---------------------------------------|--|
| Not over \$40,000                     | 5.5% of the net taxable estate                   |
| Over \$40,000 but not over \$240,000  | \$2,200, plus 6.5% of the excess over \$40,000   |
| Over \$240,000 but not over \$440,000 | \$15,200, plus 7.5% of the excess over \$240,000 |
| Over \$440,000                        | \$30,200, plus 9.5% of the excess over \$440,000 |

### SUPPLEMENTAL INFORMATION:

If entries on the federal return regarding the value of the gross estate or the reported total allowable deductions differ from the corresponding entries on the Tennessee return, please explain the difference below. If no federal estate tax return was filed, enter below: assets not taxable in Tennessee or deductions not allowable in Tennessee.

| ITEM NO. | EXPLANATION |
|----------|-------------|
|          |             |

(If more space is required, attach additional sheets of same size.)