

**TENNESSEE DEPARTMENT OF REVENUE
INHERITANCE TAX RETURN SCHEDULE
JOINTLY OWNED PROPERTY**

**SCHEDULE E
INH
301**



| | |
|-----------|-----------------------------------|
| ESTATE OF | DECEDENT'S SOCIAL SECURITY NUMBER |
|-----------|-----------------------------------|

| PART I Qualified joint interests - Interests held by the decedent and his or her spouse as the only joint tenants | | | | |
|--|-------------|--------------------------|-----------------|------------------------|
| Item No. | Description | Alternate Valuation Date | Alternate Value | Value at Date of Death |
| | | | | |
| 1. (a) Total | | | | |
| 1. (b) Amounts included in gross estate (1/2 of line 1(a)) | | | | |

| PART II All Other Joint Interests | | | | | |
|--|---------------------------|--|-----------------------|----------------------------|-----------------------------------|
| <p>2. (a) State the name and address of each surviving co-tenant. If there are more than (3) surviving co-tenants list the additional co-tenants on an attached sheet.</p> <p>Name Address (Number, Street, City, State & Zip Code)</p> <p>A. _____</p> <p>B. _____</p> <p>C. _____</p> | | | | | |
| Item No. | Enter Letter of Co-tenant | Description (Include Alternate valuation date if any) | Percentage Includible | Includible alternate value | Includible value at Date of Death |
| | | | | | |
| 2. (b) Total | | | | | |
| 2. (c) Total (From any attached sheets) | | | | | |
| 3. Total includible joint interests (Add Lines, 1(b), and 2(b), and 2(c), enter here and also on Page 3 Line 5-E) | | | | | |