



**INHERITANCE TAX
SCHEDULE L
REMAINDER PREPAYMENT
OR INVASION OF TRUST CORPUS**

I. ESTATE OF _____ FILE NUMBER _____

This schedule is appropriate only for estates of decedents dying on or before Dec. 12, 1982.

This schedule is to be used for all remainder returns when an election to prepay has been filed under the provisions of **Section 714 of the Inheritance and Estate Tax Act of 1961** or to report the invasion of trust corpus (principal).

II. REMAINDER PREPAYMENT:

A. Election to Prepay Filed with the Register of Wills on _____
(Date)

B. Name(s) of Life Tenant(s) or Annuitant(s)	Date of Birth	Age on Date of Election	Term of Years Income or Annuity is Payable
_____	_____	_____	_____
_____	_____	_____	_____

- C. Assets: Complete Schedule L-1
- 1. Real Estate \$ _____
 - 2. Stocks and Bonds \$ _____
 - 3. Closely Held Stock/Partnership \$ _____
 - 4. Mortgages and Notes \$ _____
 - 5. Cash/Misc. Personal Property \$ _____
 - 6. Total from Schedule L-1 \$ _____

- D. Credits: Complete Schedule L-2
- 1. Unpaid Liabilities \$ _____
 - 2. Unpaid Bequests \$ _____
 - 3. Value of Non Includable Assets \$ _____
 - 4. Total from Schedule L-2 \$ _____

E. Total Value of Trust Assets (Line C-6 minus Line D-4) \$ _____

F. Remainder Factor _____

G. Taxable Remainder Value (Multiply Line E by Line F) \$ _____
(Also enter on Line 7, Recapitulation)

III. INVASION OF CORPUS:

A. Invasion of Corpus _____
(Month, Day, Year)

B. Name(s) of Life Tenant(s) or Annuitant(s)	Date of Birth	Age on Date Corpus Consumed	Term of Years Income or Annuity is Payable
_____	_____	_____	_____
_____	_____	_____	_____

C. Corpus Consumed \$ _____

D. Remainder Factor _____

E. Taxable Value of Corpus Consumed (Multiply Line C by Line D) \$ _____
(Also enter on Line 7, Recapitulation)