

Schedule M
INH
301



TENNESSEE DEPARTMENT OF REVENUE
INHERITANCE TAX RETURN SCHEDULE
REQUESTS TO SURVIVING SPOUSE
(MARITAL DEDUCTION)

ESTATE OF	DECEDENT'S SOCIAL SECURITY NUMBER
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Election To Deduct Qualified Terminable Interest Property Under T.C.A. Section 67-8-315(a)(6). If a trust (or other property) meets the requirements of qualified terminable interest property under T.C.A. Section 67-8-315 (a)(6) and

- a. the trust or other property is listed on Schedule M and
- b. the value of the trust (or other property) is entered in whole or in part as a deduction on Schedule M,

then, unless the executor specifically identifies the trust (all or a fractional portion or percentage) or other property to be excluded from the election, the executor shall be deemed to have made an election to have such trust (or other property) treated as qualified terminable interest property under T.C.A. Section 67-8-315 (a)(6).

If less than the entire value of the trust (or other property) that the executor has included in the gross estate is entered as a deduction on Schedule M, the executor shall be considered to have made an election only as to a fraction of the trust (or other property). The numerator of this fraction is equal to the amount of the trust (or other property) deducted on Schedule M. The denominator is equal to the total value of the trust (or other property).

- (1) Has any action been instituted to contest or construe the will affecting any property interest listed on this schedule?
Yes No
- (2) Has the surviving spouse renounced the will and elected to take a statutory interest? Yes No
- (3) Did any property pass to the surviving spouse as the result of a qualified disclaimer or settlement? Yes No
If yes, attach a copy of the written disclaimer or settlement contract.

Item Number	Description of Interests Passing to Surviving Spouse	Value

4. Total	
5. Total (From any attached sheets).....	
6. Total (Add Lines 4 & 5, enter here)	
7. Less: Federal estate tax payable out of above listed interests	
8. Less: Other death taxes payable out of above listed interests	
9. Net value of above listed interests (Subtract Lines 7 & 8 from Line 6, enter here and also on Page 3, Line 13-M)	