



VT Form EST-191	ESTATE TAX RETURN Resident and Nonresident
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This form applies only to estates of decedents who died after December 31, 2015.

Decedent's Information

Last Name of Decedent	First Name	Initial	Social Security Number
State of Domicile at Time of Death (use standard 2-character abbreviation)	Date of Death (MM DD YYYY)		For Department Use Only

Fiduciary's Information

Fiduciary's Name			Daytime Telephone Number
Mailing Address			For Department Use Only
City	State	ZIP Code	
Foreign Country (if not United States)	Email Address		

Attorney's Information

Attorney's Name			Daytime Telephone Number
Mailing Address			For Department Use Only
City	State	ZIP Code	
Foreign Country (if not United States)	Email Address		

- Check if this is an **AMENDED** return.
- Check if you filed an **EXTENSION** request previous to this filing.

VERMONT ESTATE TAX CALCULATION

- 1. Federal tentative taxable estate (from Federal Form 706, Line 3a) **1.** _____
- 2a. Federal taxable gifts
(from Federal Form 706, Line 4) **2a.** _____
- 2b. Portion of Line 2a made within two years of date of death **2b.** _____
- 3. Any deduction taken for death taxes paid to a foreign country
(from Federal Form 706, Schedule K) **3.** _____
- 4. Vermont Taxable Estate (add Lines 1, 2b, and 3) **4.** _____
- 5. Exclusion **5.** 2,750,000.00
- 6. Subtract Line 5 from Line 4. If negative, enter 0. **6.** _____
- 7. Multiply Line 6 by 16% (0.16) **7.** _____

(continued on next page)

Decedent's Last Name
Social Security Number



Amount from Line 7 _____

VERMONT APPORTIONMENT CALCULATION

- 8. Vermont Gross Estate (see instructions) **8.** _____
- 9. Value of gifts included on Line 2b with a Vermont situs (see instructions) **9.** _____
- 10. Add Lines 8 and 9 **10.** _____
- 11. Federal Gross Estate (from Federal Form 706, Line 1) **11.** _____
- 12. Total value of all gifts reported on Line 2b. **12.** _____
- 13. Add Lines 11 and 12 **13.** _____
- 14. Divide Line 10 by Line 13 (round to four decimal places). **14.** _____

TAX DUE

- 15. Vermont Estate Tax (multiply Line 7 by Line 14) **15.** _____
- 16. Percentage of Vermont Estate Tax due to Vermont. Enter "100.00%" or, if this is an estate of a qualifying farmer, percentage from Schedule EST-192, Line 3 . . . **16.** _____ . _____ %
- 17. Adjusted Vermont Estate Tax (Multiply Line 15 by Line 16) **17.** _____
- 18. Prior tax payments to Vermont **18.** _____
- 19. **REFUND.** If Line 17 is less than Line 18, subtract Line 17 from Line 18. **19.** _____
- 20. **AMOUNT DUE.** If Line 17 is more than Line 18, subtract Line 18 from Line 17. Make check payable to **Vermont Department of Taxes.** **20.** _____

DECLARATION OF FIDUCIARY		
I hereby certify this return is true, correct, and complete to the best of my knowledge. Preparers cannot use return information for purposes other than preparing returns.		
SIGN HERE	Date _____	Daytime Telephone Number _____
<input type="checkbox"/> Check here if authorizing the Vermont Department of Taxes to discuss this return and attachments with your preparer.		
Preparer's Use Only Preparer's signature _____ Address _____ City, State, ZIP Code _____	Date _____	Daytime Telephone Number _____

Make checks payable to **Vermont Department of Taxes** and mail this return to:

**Vermont Department of Taxes
 133 State Street
 Montpelier, VT 05633-1401**

Form EST-191
 (formerly E-1)
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