



DATE OF DEATH _____	COUNTY _____	DECEDENT'S SOCIAL SECURITY NUMBER _____
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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 \$ _____

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				
10. Total Gross Estate (Add Lines 1 through 9)					

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		
15. Amount deductible from gross estate (Add Lines 11 through 14)			
16. Taxable Estate (Line 10 minus Line 15)			

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.)