



TENNESSEE DEPARTMENT OF REVENUE
SHORT FORM INHERITANCE TAX RETURN

AMENDED RETURN [ ]

INH
302

INSTRUCTIONS

- 1. GENERAL FILING REQUIREMENT: The Tennessee Inheritance Tax is a tax upon the privilege of receiving property by transfer because of a decedent's death.
2. FILING THE SHORT FORM: If the gross estate of a resident decedent is less than the single exemption allowed by T.C.A. Section 67-8-316, the representative of the estate may file the Short Form-Inheritance Tax Return.
3. DUE DATE: The return is due nine (9) months after the date of the decedent's death, unless an extension of time is granted by the Department.
4. FILING: Mail the return to Tennessee Department of Revenue, Andrew Jackson State Office Building, 500 Deaderick Street, Nashville, TN 37242.
5. FOR ASSISTANCE: Contact Taxpayer and Vehicle Services Division by calling in-state toll free 1-800-342-1003 or (615) 253-0600.

Name of Decedent (deceased person) \_\_\_\_\_ Social Security No. \_\_\_\_\_

Date of Death \_\_\_\_\_ Age of Decedent \_\_\_\_\_ County of Residence \_\_\_\_\_

Did decedent have a will? [ ] Yes [ ] No (If Yes, attach a copy to the return).

If spouse is deceased, enter Name \_\_\_\_\_ and Date of Death \_\_\_\_\_

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) \_\_\_\_\_

Table with 3 columns: Description, ROUND TO THE NEAREST DOLLAR DOLLARS, and CENTS. Rows include Real Estate, Personal and Miscellaneous Property, Jointly-Owned Property, Transfers during decedent's life, Total Gross Estate, Allowable Exemption, and Total Gross Estate, Total Deductions, and NET ESTATE.

IF THE GROSS ESTATE (Line 5 above) IS LESS THAN THE EXEMPTION TOTAL (Line 6 above), YOU MAY USE THIS SHORT FORM.

Summary table with 3 columns: Description, ROUND TO THE NEAREST DOLLAR DOLLARS, and CENTS. Rows include TOTAL GROSS ESTATE, TOTAL DEDUCTIONS, and NET ESTATE.

Under penalties of perjury, I declare this report to be true, accurate, and complete to the best of my knowledge.

Signature of Personal Representative \_\_\_\_\_ Date \_\_\_\_\_

Signature of Preparer \_\_\_\_\_ Date \_\_\_\_\_

RV-R0001702

FOR OFFICE USE ONLY
Acct. No. \_\_\_\_\_
Date Received \_\_\_\_\_

## SCHEDULES

Date of Valuation of assets (check one): Value of assets at date of death  or Value of assets 6 months after date of death

### SCHEDULE A - REAL ESTATE

Individually owned and located in Tennessee

Description & Location	Full Value
10. TOTAL (enter on front, Line 1)	\$

### SCHEDULE B - PERSONAL & MISC. PROPERTY

Cash, Notes, Mortgages, Life Insurance, Stocks, Bonds, Annuities, Furnishings, Automobiles, Jewelry, etc. Owned Individually

Description	Full Value
11. TOTAL (enter on front, Line 2)	\$

### SCHEDULE C (PART 1) - JOINTLY OWNED PROPERTY

List property interest held jointly by decedent and spouse

Description	Full Value
12. Total Property Value	
13. One-half (1/2 ) of Line 12	\$

### SCHEDULE C (PART 2) - JOINTLY OWNED PROPERTY

List property interests held jointly by decedent and persons other than spouse

Description	% owned by Decedent	Name of Joint Owner	Full Value Owned by Decedent
14. Total Property Value			
15. Total of lines 13 & 14 (enter on front, Line 3)			\$

### SCHEDULE D - TRANSFERS DURING DECEDENT'S LIFE

List all transfers made by decedent within 3 years prior to date of death

Description of Transfer	To Whom (name)	Date of Gift	Full Value
16. Total Gifts			
17. Gift Tax Paid (enter total of State Gift Tax paid on above gifts)			
18. Total of lines 16 & 17 (enter on front, Line 4)			\$

### SCHEDULE E - DEDUCTIONS

Examples: funeral & burial expenses, administrative expenses (court costs, bonds, etc.) professional fees (attorney, accountant, etc.) taxes (property, individual, etc.), notes & mortgages due (decedent obligations but only 1/2 of joint obligations), debts of decedent (unpaid at date of death), bequests (public, charitable, religious, & educational), marital deductions (list all property passing to spouse), etc.

Description	Amount
19. TOTAL AMOUNT ALL DEDUCTIONS (enter on front, Line 8)	\$