

STATE OF WEST VIRGINIA
ESTATE TAX RETURN
(Chapter 11, Article 11)

This form to be used only for
estates of decedents who
died after June 30, 1985

Decedent's Last Name	First Name & Middle Initial	Date of Death
Domicile at Time of Death	Year Domicile Established	Social Security Number
Name of Personal Representative		Complete Mailing Address and SS #
Preparer of Return if other than Personal Representative		Complete Mailing Address

A COMPLETE COPY OF THE FEDERAL ESTATE TAX RETURN (FORM 706) MUST BE FILED WITH THIS RETURN

1. West Virginia Estate Tax (State Death Tax Credit from Federal Form 706) 1 _____
IF THE FEDERAL GROSS ESTATE CONSISTS OF REAL ESTATE OR TANGIBLE PERSONAL PROPERTY LOCATED OUTSIDE WEST VIRGINIA **OR** IF THE DECEDENT WAS A NONRESIDENT, ENTER TAX FROM APPROPRIATE LINE ON PAGE 2 OF THIS FORM
2. Amount Paid on Extension Request (if applicable) 2 _____
3. Tax Due or (Overpayment) 3 _____
4. Interest (if applicable) (12% per annum) 4 _____
5. Additions to Tax (if applicable) (late filed at 4.5% per month not to exceed 25% or 47.5% in the aggregate) 5 _____
6. Additions to Tax (if applicable) (late paid at .5% per month not to exceed 25% or 47.5% in the aggregate) 6 _____
7. Total Remittance 7 _____

The West Virginia Estate Tax is due and payable by the Personal Representative at the time the West Virginia Estate Tax Return is required to be filed. If not paid on time, interest and additions to tax at the rates established by §11-11-15 and §11-10-18 will accrue.

Make checks payable to the "State Tax Department" and mail with this return to the following address:

STATE TAX DEPARTMENT
SPECIAL AUDITS & ESTATE TAX UNIT
POST OFFICE BOX 1923
CHARLESTON WV 25327

Under penalty of law, I declare that I have examined this return, and to the best of my knowledge and belief, it is a true, correct and complete return. Declaration of preparer other than personal representative is based on all information of which preparer has knowledge.

Signature of Personal Representative Date Telephone number

Signature of preparer if other than Date Telephone number
Personal Representative

GENERAL INFORMATION

The West Virginia Estate Tax Return is required to be filed at the time the Federal Estate Tax Return is filed. An extension of time for filing granted by the Internal Revenue Service automatically extends the filing date for the West Virginia Estate Tax Return. The Personal Representative must provide the State Tax Commissioner with a true copy of the Internal Revenue Service form granting the extension.

<p>NOTE: THIS BLOCK TO BE USED ONLY IF DECEDENT WAS A WEST VIRGINIA RESIDENT AND OWNED REAL ESTATE OR TANGIBLE PERSONAL PROPERTY LOCATED OUTSIDE OF WEST VIRGINIA.</p>	<p>DO NOT WRITE IN THIS COLUMN</p>
<p>1. Federal Gross Estate (from Line 1 of Federal Form 706) _____</p>	<p>_____</p>
<p>2. Real Estate & Tangible Personal Property located outside West Virginia _____</p>	<p>_____</p>
<p>3. State Death Tax Credit (from Federal Form 706) _____</p>	<p>_____</p>
<p>4. Percentage property outside of West Virginia bears to Federal Gross Estate (line 2 divided by line 1) _____ %</p>	<p>_____</p>
<p>5. Multiply line 3 by percentage from line 4 _____</p>	<p>_____</p>
<p>6. Amount of state death tax paid other state(s) _____</p>	<p>_____</p>
<p>7. Allowable credit (the LESSER amount of line 5 or 6) _____</p>	<p>_____</p>
<p>8. West Virginia Estate Tax (subtract line 7 from line 3 and enter on page 1, line 1) _____</p>	<p>_____</p>

<p>NOTE: THIS BLOCK TO BE USED ONLY IF DECEDENT WAS A NONRESIDENT OF WEST VIRGINIA.</p>	<p>DO NOT WRITE IN THIS COLUMN</p>
<p>1. Federal Gross Estate (from Line 1 of Federal Form 706) _____</p>	<p>_____</p>
<p>2. Real Estate and Tangible Personal Property Located Within West Virginia West Virginia Gross Estate _____</p>	<p>_____</p>
<p>3. State Death Tax Credit (from Federal Form 706) _____</p>	<p>_____</p>
<p>4. Percentage West Virginia Gross Estate Bears to Federal Gross Estate (Line 2 divided by Line 1) _____ %</p>	<p>_____</p>
<p>5. West Virginia Estate Tax (multiply Line 3 by Line 4 and enter on page 1, Line 1) _____</p>	<p>_____</p>