

## STATE OF ILLINOIS

### ESTATE & GENERATION SKIPPING TRANSFER TAX

### RETURN FOR DECEDENTS DYING ON OR AFTER JANUARY 1, 2015

<b>Estate of:</b>		Date of Death
Decedent's Address (No. & Street):		
City	State	Zip Code
Decedent's Social Security Number:	Name of Illinois County with Jurisdiction over Estate:	
Name of Personal Representative or Person Filing Return:		Telephone:
Address (No. & Street):		
City	State	Zip Code
Name of Preparer:		Telephone:
Address (No. & Street):		
City	State	Zip Code

Indicate which of the following SIX is applicable:

1. Neither a Federal Estate Tax Return nor Illinois Estate Tax Return is required to be filed, but a Certificate of Discharge is requested.

- a) Assets with taxable situs in Illinois . . . . .
- b) Assets with taxable situs in another state or states . . . . .
- c) TOTAL Gross Value of Decedent's Assets . . . . .

	\$
	\$
	\$

*Attach itemized schedule of assets wherever located. Gross value means the total of the assets undiminished by mortgages, liens or other encumbrances upon such assets for which decedent was personally liable.*

2. A Federal Estate Tax Return is attached, but **no** Illinois Estate Tax is due. A Certificate of Discharge is requested.

3. A Federal Estate Tax Return or any other form containing the same information is attached (whether or not a Federal Estate Tax is due), and an Illinois Estate Tax is due. A Certificate of Discharge is requested. (Complete Recapitulation and Schedule A or B, whichever is applicable.)

4. An Illinois QTIP election is made for this estate.  
 Amount of Illinois QTIP election ..... \$   
 (Attach an itemized list of the Illinois QTIP property.)

Social Security Number of surviving spouse \_\_\_\_\_

5. This is an Amended or Supplemental Return.  
 (Complete Recapitulation and Schedule A or B, whichever is applicable, and attach copy of amended Federal Estate Tax Return or other applicable documents.)

Decedent was:	
<input type="checkbox"/> a) a resident of Illinois, Year residency established .....	a)
<input type="checkbox"/> b) a non-resident of Illinois, Year residency established .....	b)
<input type="checkbox"/> c) an alien, State of residence .....	c)

Due date of this Return: \_\_\_\_\_

6. If an extension of time to file is being requested or if due date determined by extension of time to file Federal Estate Tax Return, check box and attach explanation for extension request or a copy of the Federal extension request. If based upon a Federal extension request, file a copy of approved extension request when available. This extension request should be filed within 9 months of date of death.

The undersigned declare, under penalties of perjury, that they have examined this return, including any and all accompanying schedules or attachments, and that they believe the same to be true and correct as to every material matter and further verify that any attached Federal Estate Tax Return and any other applicable Federal tax documents are true and corrected copies of the originals filed with the Internal Revenue Service.

The undersigned further certify that the attached Will (if decedent died testate) is a true and correct copy of the Will of the decedent.

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Signature of decedent's personal representative Title Date

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Signature of preparer Title Date

**NOTE:** All attachments must be filed with the Attorney General's copy of the return. If a Certificate of Discharge is requested, a copy of the Form 700 must be filed with the State Treasurer.

## SCHEDULE A – Resident Decedent’s Estate (Instructions on page 5.)

1. Tentative Taxable Estate from Federal Return (Line 3a, Form 706), or other form containing the same information . . . . .	1.	\$	
2. Illinois QTIP election <i>(Additional amount in excess of Federal QTIP included in Line 2, Form 706, from this estate or from the previous QTIP election in the Spouse’s estate.) . . . .</i>	2.	\$	
3. Illinois Tentative Taxable Estate <i>(Line 1 minus Line 2 if the QTIP is elected in this estate; or line 1 plus line 2 if the QTIP was previously elected in the Spouse’s estate.) . . . . .</i>	3.	\$	
4. Adjusted taxable gifts <i>(Line 4, Form 706, or any other form containing the same information.) . . . . .</i>	4.	\$	
5. Illinois Tentative Taxable Estate plus adjusted taxable gifts <i>(Add Line 3 and Line 4.) . . . . .</i>	5.	\$	
6. Full amount computed for Illinois Estate Tax from website calculator before apportionment <i>(Lines 3 &amp; 5 from this Form 700 and applied to website calculator for interrelated calculation.) . . . . .</i>	6.	\$	
7. Gross value for Federal Estate Tax purposes of decedent's estate having taxable situs in Illinois . . . . .	7.	\$	
8. Gross value of decedent's estate for Federal Estate Tax purposes wherever located . . . . .	8.	\$	
9. Percent of estate having taxable situs in Illinois <i>(Line 7 divided by Line 8.) . . . . .</i>	9.		%
10. Amount of tax attributable to Illinois <i>(Line 6 multiplied by Line 9. Also enter on Line 1 in Recapitulation.) . . . . .</i>	10.	\$	

*With respect to the estate of a deceased resident of this State, all property included in the gross estate of the decedent for Federal Estate Tax purposes shall have a taxable situs in this State for purposes of this Section, excepting real estate and tangible personal property physically situated in another state (including any such property held in trust).*

## SCHEDULE B – Non-Resident or Alien Decedent’s Estate (Instructions on page 5.)

1. Tentative Taxable Estate from Federal Return, or other equivalent form . . . . .	1.	\$	
2. Illinois QTIP election <i>(Additional amount in excess of Federal QTIP included in Line 2, Form 706, from this estate or from the previous QTIP election in the Spouse’s estate.) . . . .</i>	2.	\$	
3. Illinois Tentative Taxable Estate <i>(Line 1 minus Line 2 if the QTIP is elected in this estate; or line 1 plus line 2 if the QTIP was previously elected in the Spouse’s estate.) . . . . .</i>	3	\$	
4. Adjusted taxable gifts <i>(Line 4, Form 706, or any other form containing the same information.) . . . . .</i>	4.	\$	

## SCHEDULE B – Non-Resident or Alien Decedent’s Estate (Continued.)

5. Illinois Tentative Taxable Estate plus adjusted taxable gifts <i>(Add Line 3 and Line 4.)</i> .....	5.	\$
6. Full amount computed for Illinois Estate Tax from website calculator before apportionment <i>(Lines 3 &amp; 5 from this Form 700 and applied to website calculator for interrelated calculation.)</i> .....	6.	\$
7. Gross value for Federal Estate Tax purposes of decedent's estate having taxable situs in Illinois .....	7.	\$
8. Gross value of decedent's estate for Federal Estate Tax purposes wherever located .....	8.	\$
9. Percent of estate having taxable situs in Illinois <i>(Line 7 divided by Line 8.)</i> .....	9.	%
10. Amount of tax attributable to Illinois <i>(Line 6 multiplied by Line 9. Also enter on Line 1 in Recapitulation.)</i> .....	10.	\$

*With respect to the estate of a decedent not a resident of this State but a resident of another state or territory of the United States, the property having a taxable situs in this State for purposes of this Section is only real estate and tangible personal property physically situated in this State (including any such property held in trust.)*

*With respect to the estate of a decedent who is not a resident of a state or territory of the United States, the property having taxable situs in this State for purposes of this Section is real estate and tangible personal property situated or having a business situs in this State (including any such property held in trust) and intangible personal property having a business situs in or evidenced by instruments physically situated in this State.*

### RECAPITULATION

1. Amount of tax payable to Illinois <i>(Schedule A Line 10 or Schedule B Line 10.)</i> .....	1.	\$
2. Late filing penalty <i>(5% of tax for each month or portion thereof - maximum penalty 25%.)</i> .....	2.	\$
3. Late payment penalty <i>(1/2 of 1% of tax for each month or portion thereof - maximum penalty 25%.)</i> .....	3.	\$
4. Interest at 10% per annum from 9 months after death until date of payment .....	4.	\$
5. Total Tax, penalties and interest payable <i>(Total of Lines 1, 2, 3 and 4.)</i> .....	5.	\$
6. Prior Payment <i>(Attach explanation.)</i> .....	6.	\$
7. Balance due <i>(Line 5 minus Line 6.)</i> .....	7.	\$

The estate elects to pay \$ \_\_\_\_\_ of Line 1 in installments under 35 ILCS 405/6 (supply proof of acceptance by Internal Revenue Service when available of Sec. 6166 election and file IL-4350a).