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| VT Form EST-191 | ESTATE TAX RETURN Resident and Nonresident |
|---------------------------|--|

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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